



Knowledge Innovation Excellence

Internal Audit Department

Strictly Private and Confidential

Internal Audit Report

For

Africa Centre of Excellence in Aquaculture and Fisheries Science

(AquaFish, ACE II Project)

November 2019– June 2020

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EXECUTIVE SUMMARY

Objectives

The examination was carried out in accordance with the annual Programme of internal audits scheduled by the Internal Audit Department of the University.

The audit was conducted in terms of the Institute of Internal Auditors (IIA) 'Standards for professional Practice of Internal Auditing'. It was directed towards evaluating and improving the adequacy and effectiveness of the risk management, control and governance process to ensure that the objectives /goals of the Project are met.

Audit procedures involved discussions with staff and Management involved in the implementation of the project, enquiry and review of documentation.

Scope

The audit effort was focused on the significant risks as determined during the preliminary survey phase. The exercise began with system documentation after which control risk assessment and the testing of internal controls was performed.

The audit covered a period of **8 months** from **1st November 2019** to **30th June 2020** and focused on the following areas of risk:

- Corporate governance
- Project implementation.
- Financial management
- Compliance with donor requirements and University policies.
- Human resources management.
- Property management.
- Procurement of goods and services.

Project and Management Details

The AquaFish ACE project agreement with LUANAR was being implemented through the department of Aquaculture and Fisheries Sciences in the Faculty of Natural Resources; the project was being funded by a grant from the Government of Malawi's Ministry of Finance, Economic Planning and Development obtained from the World Bank.

The project had the following overall objectives:

1. To enhance capacity to produce graduates that are relevant to industrial needs in aquaculture and fisheries sector in the region.
2. To produce fit – for purpose proactive graduates to support aquaculture and natural resource management and nutrition.
3. To strengthen partnerships with industry, research and academia in the production of quality graduate students in the aquaculture and fisheries value chain, relevant for economic development.

ACE planned to achieve its goal through four (4) key Disbursement Linked Indicators (DLIs) detailed below:

| DLI | Description and Action Completed |
|-------|---|
| DLI 1 | LUANAR meets all conditions for effectiveness outlined in the legal agreements and timely develops implementation plan. |
| DLI 2 | LUANAR achieves its planned activities in time and increases students' enrolment both local and at regional level. |
| DLI 3 | Timely, transparent and institutionally reviewed Financial Management: <ul style="list-style-type: none"> • LUANAR timely Withdrawals Application supported by financial reporting on the ACE account for the period • LUANAR has a Functioning Audit Committee under the University Council • LUANAR has a Functioning internal audit unit for the University, • LUANAR achieves transparency of financial management (audit reports, interim financial reports, budgets and annual work plans are all web accessible) |
| DLI 4 | LUANAR provides timely procurement audit report and a satisfactory procurement progress report. |

ACE received its funding in phases as illustrated below:

| Date | Description | Amount(US\$) | Total |
|---|-----------------------|--------------|---------------------|
| | Total project funding | | 6,000,000.00 |
| 10/31/2017 | First-year funding | 1,089,476.00 | |
| 03/31/2019 | Second year funding | 2,106,770.00 | |
| 11/08/2019 | Third year funding | 293,732.00 | 3,489,978.00 |
| | Balance at the bank | | 1,440,410.00 |
| Amount used for implementation of activities | | | 2,049,568.00 |

The Centre had signed eleven partnership agreements with Universities, research institutions and private sector across the globe as follows:

| Category of Partnership | Name of Partner | Type of Partnership |
|-------------------------------------|--|---------------------|
| Private Sector National | MALDECO | Key Partner |
| Peer Universities National | Mzuzu University | Partner |
| | University of Malawi (COM) | Partner |
| | Malawi University of Science and Technology | Partner |
| Peer Universities Regional | University of ELDORET | Key Partner |
| | Catholic University of Mozambique | Partner |
| Peer Universities International | The University of ILLINOIS | Partner |
| Research Institutions National | The Innovative Fish Farmers Network Trust (IFFNT) | Associate Partner |
| Research Institutions International | Fresh Fisheries Research Centre, Chinese Academy of Fisheries Science (FFRC) | Associate Partner |
| Public Researchers | World Fish Centre (WFC) | Partner |
| Public Researchers and Partner | Addis Ababa University- ACEWM | Partner |

Other achievements of the project for the period under review were as follows:

- a. The project had generated income from other projects amounting to US\$1,155,701 as at 30th June 2020 as follows:

| Project Name | 2016/2017 | | 2017/2018 | | 2018/2019 | | 2019/2020 Up to June 2020 | |
|----------------|----------------|--------------------|----------------|--------------------|----------------|--------------------|---------------------------|--------------------|
| | US\$ | MK | US\$ | MK | US\$ | MK | US\$ | MK |
| Ich Liebe fish | 177,613 | 127,881,360 | 52,383 | 37,134,532 | 77,652 | 60,612,113 | 103,634 | 75,834,333 |
| BIOFISA | - | - | 182,996 | 131,570,633 | 57,798 | 41,912,649 | 4,061 | 2,963 |
| DAAD | - | - | 64,469 | 46,750,892 | 122,377 | 88,743,466 | 124,345 | 92,052,934 |
| PFAP II | - | - | - | - | 62,726 | 46,126,047 | 53,646 | 39,157,664 |
| RFU | - | - | - | - | 19,374 | 14,428,341 | 38,360 | 28,068,558 |
| Spait/Iclarm | - | - | - | - | 2,619 | 2,133,083 | 11,648 | 84495541 |
| Totals | 177,613 | 127,881,360 | 299,848 | 215,456,057 | 342,546 | 253,955,699 | 335,694 | 246,272,881 |

- b. The project contributed US\$1,290,224.32 as income for the University through tuition fees from students studying at the Centre.
- c. The Centre paid a total of USD\$316,019.63 to the University in respect grants on tuition fees for students which were provided grants by the project.
- d. The project had published a total of 49 research papers.
- e. The project had enrolled a total number of 202 MSc and 30 PhD students.

The following are project personnel:

| Staff | Role |
|--------------------|--|
| Prof. E. Kaunda | Director |
| Prof. D. Kassam | Deputy Director/Principal Investigator |
| Dr. J. Dzanja | Monitoring and Evaluation Specialist |
| Mr. B. Kondowe | Project Accountant |
| Mr. A. Tambala | Acting Procurement Manager |
| Dr. W. Jere | Scholarships and Research Specialist |
| Prof. J. Kang'ombe | Resource Mobilization Specialist |
| Dr. H. Phiri | Quality Assurance Specialist |
| Mr. Y. Ngongonda | Project Officer |
| Mr. K. Kapaula | Marketing Officer |
| Mrs. M. Chamanza | Administrative Secretary |

Summary of Significant Findings

The prior audit report highlighted a number of internal control weaknesses on which recommendations were made. Management started implementing the audit recommendations. During the current review, implementation was confirmed against action on the ground.

The following weaknesses in internal controls were observed in the prior year audits but still outstanding during the current audit:

1. Institutionalization of the Centre: The Centre was yet to be formalized as a LUANAR Centre in line with LUANAR Act.
2. Delays in implementation of Project activities: Implementation of activities remained at low level at 34% after four out of five years' project life. (prior year level: 20% on 3 years).
3. Over expenditure on budget lines: Some budget lines were exceeded.
4. Over- drawings in subsidiary projects within ACE II.
5. Delays in review of bank reconciliations

The following weaknesses in internal control were observed from the current audit:

1. Financial Management

- a. Reconciliations did not indicate when they were prepared and reviewed.

2. Procurement Management

- a. Cash imprest was used to procure goods and services that do not qualify for cash imprest effectively contravening requirements of the Public Procurement and Disposal of Assets Act.

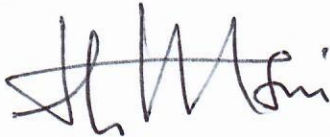
Details of these findings are contained in the "*Detailed Findings*" section.

Conclusion

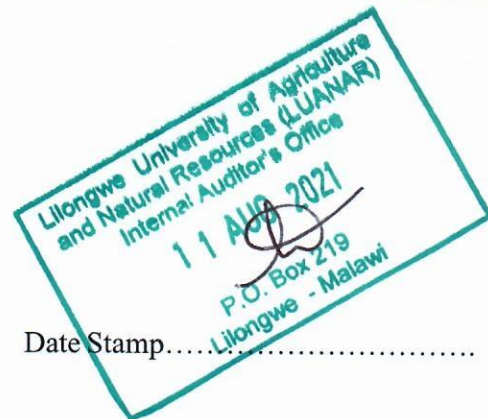
ACE II project has been accorded an overall rating of “**I**” which reflects “**Excellent**” results of key performance indicators (*prior audit rating: 2*)

Based on the results of our audit work undertaken in the key performance areas listed under ‘Scope’ above, we can provide reasonable assurance regarding the adequacy and effectiveness of the risk management, control and governance processes. The control environment appears “**excellent**” however, some control issues were identified during the course of the audit. Management has been urged to prepare and prioritize an action plan in order to address the shortcomings. The University Internal Auditor will monitor the implementation.

Issued and authorized by:



G. F. Andrew, FCCA, CA (Mw), BAcc
UNIVERSITY INTERNAL AUDITOR



Date Stamp.....

Implementation Status for Prior Year Audit Recommendations

| S/N | Observation and Recommendation from prior Audit | Internal Audit Update from Prior Audit | Management Update from Prior Audit |
|-----|---|--|--|
| 1. | <p>Observation Payments being made without authorization of payment vouchers by senior finance personnel.</p> <p>Recommendation Management should ensure that all payment vouchers are authorized by the Director of Finance before effecting payment.</p> | Resolved | N/A |
| 2. | <p>Observation Procurement of goods or services for public institution must comply with the Public Procurement and Disposal of Assets Authority (PPDA) regulations.</p> <p>Audit observed that some goods and services were being procured using one quotation contrary to PPDA requirements of a minimum of three quotations when procuring goods using quotations.</p> <p>Recommendation Management to ensure that procurement of goods and services is done in line with PPDA regulations.</p> | Resolved | N/A |
| 3. | <p>Observation The University had not yet started the process of institutionalizing the Africa Centre of Excellence in Aquaculture and Fisheries Science (AquaFish ACE) in line with requirements of LUANAR Act.</p> <p>Recommendation Management should expedite the process of institutionalizing the Centre to ensure its going concern.</p> | Not Resolved | <i>The process started and a report is available. It was discussed at Departmental level and is now at Faculty level.</i> |
| 4. | <p>Observation The Project had delayed implementation of certain key activities.</p> | Not resolved. See Appendix 2. | <i>Action plan 5.2: On this action plan, one of the activities which was budgeted highly was students' research funding.</i> |

| | | | |
|----|---|-------------------------------------|---|
| | <p>Recommendation</p> <p>Management should review the project activities and assess their relevance to the overall achievement of project goals. All-important activities should be prioritized and implemented accordingly.</p> | | <p><i>which also happens to be posted for action plan 5.1 since it's the one which deals with students' recruitment. Having realized this challenge, we revised the 2020-21 Annual Work Plan and budget, after MTR, where this action plan is budgeted for under 5.1 just to avoid this confusion.</i></p> <p><i>Having said that, however, it should also be noted that all budgets to do with students' recruitment and associated research, get a relief by achieving the DLIs using other projects such as DAAD, PFA and RFU. Only caution is that we can't reduce the budget since we may still need these funds if these other projects can't recruit anymore, we have to use same budget line for own recruitment.</i></p> <p><i>Action plan 5.4: On this action plan, implementation of the gender sensitization workshops was affected by Covid- 19 since these workshops were meant to be face to face. In addition, another budget line is meant for "supporting students with special needs", which is something you don't have all the time. So, it's just a budget meant for such eventuality but we cannot remove it because we never know when such need may arise, hence the observation that it's not being utilized.</i></p> |
| 5. | <p>Observation</p> <p>Budgets are a key element in financial management. ACE II operates using an approved financial budget which is</p> | Not resolved. See Appendix 3 | <p>5.9.6 Stationery & Consumables: This is noted though the expenditure for stationary and office supplies</p> |

| | | | |
|----|---|--|--|
| | <p>reviewed on an annual basis. We observed that the project mostly operated within the budget except for a few items.</p> <p>Recommendation approved Management should ensure expenditure is within budget lines</p> | | <p><i>are split between two votes of 5.9.6 and 5.9.16 hence the combined overall balance for the two budget lines is \$689 (\$1382 – \$693). For future postings the two budgets will be combined to avoid the current scenario.</i></p> <p><i>5.11.1 Monthly monitoring and evaluation: On this activity, we realized that we had done a budget without considering the environmental safeguards (ESMP) activities, which of late WB requires us to report on. As such, this ESMP is being charged under this budget line hence the over expenditure as there are many activities done with local communities and chiefs, and also City Council. After MTR, we have ensured that ESMP features clearly in the budget and AWP.</i></p> |
| 6. | <p>Observation One of the objectives of ACE is to mobilize resources. In this regard, ACE II collaborated with other projects to achieve this goal. Financial resources from these projects were put together in ACE II accounts and expenditure for each was being drawn from the ACE II account which acted like a pool account. Best accounting standards require regular reconciliation of the account to determine funds available for each project from time to time.</p> <p>We observed instances of over-drawings in subsidiary projects.</p> <p>Recommendation Management should ensure that overdrawn projects balances are settled accordingly and ensure a robust</p> | Not resolved. See Appendix 4 | <p><i>The observation is correct though during the period under review projects holders were notified of this anomaly and the overdrawn projects have since been rectified by bringing in more funds to clear the overdrawn positions.</i></p> <p><i>With this development all projects' PIs and Accountants have been advised to spend within their available funds regardless of possibility of getting further funding.</i></p> |

| | subsidiary project expenditure monitoring. | | |
|----|--|-------------------------------------|--|
| 7. | <p>Observation Bank reconciliations are very important because fraud, errors and mistakes can easily be detected in a timely manner. However, it was observed that there were delays in the review of the reconciliations by an independent senior officer.</p> <p>Recommendation Management should ensure that bank reconciliations are reviewed on time.</p> | Not Resolved, see Appendix 5 | <i>This is noted though the bank reconciliations were reviewed on the date they were printed which is the date that they were presented to independent senior reviewer for review. We will improve on this by printing and reviewing within stipulated time.</i> |
| 8. | <p>Observation Pension Act 2011, Section 9 (1) states that “every employer shall make provision for every person under his employment to be a member of National Pension Scheme”. Audit observed that some staff members working for the project were not on pension scheme despite their employment contracts stating the same.</p> <p>Recommendation Management to ensure compliance with pension Act. 2011.</p> | Resolved | N/A |
| 9. | <p>Observation Employment contracts are a key element in the recruitment process as they ensure removal of ambiguities and also create a point of reference in case of disputes.</p> <p>During the audit we observed that some staff members for the project were working without contracts as their initial contracts had expired.</p> <p>Recommendation Management should ensure employment of the staff members is regularized.</p> | Resolved | N/A |

DETAILED FINDINGS – CURRENT YEAR AUDIT**1. FINANCIAL MANAGEMENT – DATE OF REVIEW FOR BANK RECONCILIATIONS NOT INDICATED**

| | |
|----------------------------|---|
| Observation | <p>Bank reconciliations are very important because fraud, errors and mistakes can be detected in timely manner. The review of the bank reconciliations by an independent senior officer has to be done timely and bear evidence of the same.</p> <p>However, Audit observed that all the reconciliations did not indicate the date on which the review was done, see Appendix 5.</p> |
| Effect | Difficult to note when the reconciliations were reviewed and likelihood of fraud, errors and mistakes not being detected in time. |
| Agreed Action | Management to ensure that bank reconciliations have evidence of date on which they were reviewed. |
| Implementation Date | Immediate and ongoing |
| Responsibility | Head of Finance – Bunda College |
| Management Response | <i>This is noted and dates of review will be indicated. However, it should be noted that reconciliations were reviewed and signed for by the Senior Officer, the Head of Finance, on the dates that they were printed, and we will endeavor to print and review within stipulated time lines.</i> |

2. PROCUREMENT MANAGEMENT– CASH IMPREST USED TO PROCURE GOODS WHICH REQUIRE PROCUREMENT PROCEDURES.

| Observation | Section 3(1) of the Public Procurement and Disposal of Public Assets Act stipulates that the ‘Act’ “ <i>applies to all procurement involving public funds and disposal of public assets</i> ”. | | | | | | | | | | | | | | | | |
|--------------------|--|---|-------|------------|-----------|--|------|-------|-------------|-------|--------|---------|----------|---------------------|---|-----|------------|
| | The Act defines “ <i>public funds</i> ” as “ <i>any monetary resources appropriated to procuring and disposing entities through budgetary processes, grants and credits, put at the disposal of procuring and disposing entities by donor organizations or revenues of procuring and disposal entities</i> ” | | | | | | | | | | | | | | | | |
| | It was observed that cash imprest was used to procure some goods without following procurement procedures. | | | | | | | | | | | | | | | | |
| | <table><tr><th>Date</th><th>Payee</th><th>Description</th><th>CHQ #</th><th>Amount</th><th>Account</th></tr><tr><td>5-Nov-19</td><td>Chimwemwe K. Lemani</td><td>Imprest to Purchase office cleaning materials</td><td>151</td><td>223,000.00</td><td>NBM Local</td></tr></table> | | | | | | Date | Payee | Description | CHQ # | Amount | Account | 5-Nov-19 | Chimwemwe K. Lemani | Imprest to Purchase office cleaning materials | 151 | 223,000.00 |
| Date | Payee | Description | CHQ # | Amount | Account | | | | | | | | | | | | |
| 5-Nov-19 | Chimwemwe K. Lemani | Imprest to Purchase office cleaning materials | 151 | 223,000.00 | NBM Local | | | | | | | | | | | | |

| | | | | | | |
|--|----------|---------------------|---|-----|------------|--------------|
| | 5-Nov-19 | Benson Lusangasi | Imprest to Purchase Laboratory equipment | 152 | 910,260.00 | NBM Local |
|--|----------|---------------------|---|-----|------------|--------------|

| | |
|---------------|--|
| Effect | Non-compliance with Public Procurement and Disposal of Public Assets Act |
|---------------|--|

| | |
|----------------------|---|
| Agreed Action | Management should ensure that procurement regulations are complied with at all times. |
|----------------------|---|

| | |
|----------------------------|------------------------|
| Implementation Date | Immediate and on-going |
|----------------------------|------------------------|

| | |
|-----------------------|--------------------------|
| Responsibility | College Director – Bunda |
|-----------------------|--------------------------|

| | |
|----------------------------|--|
| Management Response | <i>This anomaly is noted, and procurement regulations will be adhered. It should be noted however that the cash procurement was done due to the urgency of the activities involved. The Centre has since advised its members and the IPDC to always follow procurement procedures as outlined in the PPDA Act regardless of the urgency of the activity at hand.</i> |
|----------------------------|--|

Appendix 1 – Score Sheet

| | | Maximum Possible Score | Total | Actual Score | Total |
|----------|--|--------------------------------|------------|--------------|-----------|
| 1 | Finance Management and Control | | 40 | | 31 |
| a) | Budgeting and Budgetary Control | 8 | | 5 | |
| b) | Financial Reporting | 7 | | 7 | |
| c) | Record keeping | 8 | | 6 | |
| d) | Cash Management | 7 | | 5 | |
| e) | Payments processing | 10 | | 8 | |
| 2 | Procurement process | | 15 | | 11 |
| a) | Compliance with public procurement Act. | 8 | | 5 | |
| b) | Procuring in line with revenue and capital expenditure budget. | 7 | | 6 | |
| 3 | Property Management | | 10 | | 10 |
| a) | Ownership & Security of assets | 5 | | 5 | |
| b) | Assets record keeping | 5 | | 5 | |
| 5 | Statutory, Regulatory and Internal Compliance | | 10 | | 8 |
| | General compliance | 10 | | 8 | |
| 6 | Human Resources Management | | 10 | | 9 |
| a) | Recruitment process | 6 | | 6 | |
| b) | Performance Management | 4 | | 3 | |
| 7 | Governance and Management | | 15 | | 11 |
| a) | Segregation of duties | 5 | | 5 | |
| b) | Monitoring and Control of operations | 10 | | 6 | |
| | | | 100 | | 80 |
| | | Rating: "1" "Excellent" | | | |

Notes on Ratings

80% and above -Excellent (1)

50%-59% - Satisfactory (4)

70%-79% - Very Good (2)

40%-49% - Unsatisfactory (5)

60%-69% - Good (3)

Below 40% - Unsatisfactory (6)

Appendix 2- Summary of Overall progress of the project

| DLI | Total Budget | Cumulative 4 Yrs. Budget | Cumulative 4 Yrs. Expenditure | %age over 4 Yrs. | %age over 5 Years |
|---|---------------------|---------------------------------|--------------------------------------|-------------------------|--------------------------|
| Action Plan 5.1 ACE action plan to achieve learning excellence | 2,365,508.00 | 2,360,508.00 | 991,572.00 | 42% | 42% |
| Action Plan 5.2 ACE action plan to achieve Research Excellence | 723,000.00 | 721,000.00 | 50,338.00 | 7% | 7% |
| Action Plan 5.3 ACE for Quality assurance | 259,000.00 | 259,000.00 | 103,337.00 | 40% | 40% |
| Action Plan 5.4 ACE action for Equity Dimensions | 138,914.00 | 138,914.00 | 2,778.00 | 2% | 2% |
| Action Plan 5.5 ACE action plan for attracting regional students and staff | 44,800.00 | 44,800.00 | 15,305.00 | 34% | 34% |
| Action Plan 5.6 /5.8 ACE Action plan for attracting National, Regional, and International Academic Partners | 495,863.00 | 495,863.00 | 63,304.00 | 13% | 13% |
| Action Plan 5.7 ACE action plan for attracting National and regional sector partners | 396,401.00 | 364,601.00 | 71,693.00 | 20% | 18% |
| Action Plan 5.9 ACE action for governance and management | 1,251,300.00 | 1,032,330.00 | 705,317.00 | 67% | 55% |
| Action Plan 5.10 ACE plan for sustainable financing | 270,700.00 | 263,100.00 | 21,968.00 | 8% | 8% |
| Action Plan 5.11 ACE action plan for monitoring and evaluation | 54,516.00 | 32,300.00 | 23,958.00 | 74% | 44% |
| | 6,000,002.00 | 5,712,416.00 | 2,049,568.00 | 36% | 34% |

Appendix 3- Over Expenditure on Budget Lines

| Budget Line | Approved Budget for 2019/2020 | Expenditure 2019/2020 | Balance – June 2018 | Variance % |
|--|--------------------------------------|------------------------------|----------------------------|-------------------|
| 5.9.6 Stationery & Consumables | 3,500 | -4,193 | -693 | -20% |
| 5.9.19 Financial Management System | 7,740 | -9,129 | -1,389 | -18% |
| 5.11.1 Monthly monitoring and evaluation | 7,000 | -19,630 | -12,630 | -180% |

Appendix 4- Overdrawn Subsidiary Projects as at 30th June 2020

| Project Name | Income US\$ | Expenditure US\$ | Variance US\$ |
|---------------------|--------------------|-------------------------|----------------------|
| | 2019/2020 | 2019/2020 | 2019/2020 |
| RFU | 44,810.50 | -46,820.21 | -2,009.71 |
| PFAP II | 52,709.00 | -76,073 | -23,364.78 |
| Total | 97,519.5 | -122,893.21 | -25,374.49 |

Appendix 5- No dates of review of Bank Reconciliations

| Reconciliation month | Bank name | Date statement Printed | Period delayed(days) | Review Date |
|-----------------------------|------------------|-------------------------------|-----------------------------|--------------------|
| Nov-19 | NBM FOREX | 16/1/2020 | 45 | Not indicated |
| Dec-19 | NBM FOREX | 2/4/2020 | 90 | Not indicated |
| Jan-20 | NBM FOREX | 2/4/2020 | 60 | Not indicated |
| Feb-20 | NBM FOREX | 2/4/2020 | 30 | Not indicated |
| Apr-20 | NBM FOREX | 13/7/2020 | 53 | Not indicated |
| May-20 | NBM FOREX | 13/7/2020 | 43 | Not indicated |
| Jun-20 | NBM FOREX | 14/8/2020 | 43 | Not indicated |
| Nov-19 | FDH FOREX | 1/1/2020 | 50 | Not indicated |
| Dec-19 | FDH FOREX | 14/2/2020 | 43 | Not indicated |
| Jan-20 | FDH FOREX | 2/4/2020 | 60 | Not indicated |
| Feb-20 | FDH FOREX | 2/4/2020 | 30 | Not indicated |
| Apr-20 | FDH FOREX | 13/7/2020 | 60 | Not indicated |
| May-20 | FDH FOREX | 13/7/2020 | 43 | Not indicated |
| Nov-19 | FDH LOCAL | 23/1/2020 | 53 | Not indicated |
| Jan-20 | FDH LOCAL | 2/4/2020 | 60 | Not indicated |
| Feb-20 | FDH LOCAL | 2/4/2020 | 30 | Not indicated |
| Apr-20 | FDH LOCAL | 13/7/2020 | 70 | Not indicated |
| May-20 | FDH LOCAL | 13/7/2020 | 40 | Not indicated |
| Nov-19 | NBM LOCAL | 16/1/2020 | 45 | Not indicated |
| Jan-20 | NBM LOCAL | 2/4/2020 | 60 | Not indicated |
| Feb-20 | NBM LOCAL | 2/4/2020 | 30 | Not indicated |
| Apr-20 | NBM LOCAL | 14/7/2020 | 60 | Not indicated |
| May-20 | NBM LOCAL | 14/7/2020 | 30 | Not indicated |