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NONFEDERAL AUDIT
OF THE FAMILY HEALTH INITIATIVE
PROJECT IN SIERRA LEONE

Audit Report No. 7-636-87-06-N

August 10, 1987

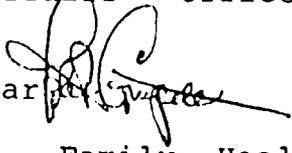
UNITED STATES OF AMERICA
AGENCY FOR INTERNATIONAL DEVELOPMENT
OFFICE OF THE REGIONAL INSPECTOR GENERAL FOR WEST AFRICA

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August 10, 1987

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MEMORANDUM FOR James W. Habron, A.I.D. Affairs Officer,
Sierra Leone

FROM: John P. Competello, RIG/A/Dakar 

SUBJECT: Nonfederal Audit of the Family Health
Initiative Project in Sierra Leone
(Project No. 698-0662.13)

Attached is a copy of the final report on subject audit. The certified public accounting firm Pannel Kerr Forster, Freetown, Sierra Leone, prepared the report dated August 1, 1987.

The purpose of the review was to determine whether project funds were being properly accounted for in compliance with the appropriate agreements. Concurrently, the auditors conducted a limited check and verification of family health commodities in the field, as well as the means of transportation by which the commodities were distributed.

The auditors analyzed the project bank account, as emphasized in the Statement of Work, evaluated internal controls, and carried out the specific end-use tests both in terms of the existence of the project resources, and their degree of utilization.

The auditors concluded that all project funds were generally accounted for, and that there was no reason to recommend disallowances.

On the other hand, the audit revealed several internal control procedures needed strengthening and offered 10 recommendations. We have consolidated the auditors' recommendations into five for ease of tracking, implementation and resolution.

Recommendation No. 1

We recommend that the A.I.D. Affairs Officer/Sierra Leone improve project administration and accountability through the following actions:

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- a. file all project related documentation more systematically;
- b. regularly reconcile all advances and bank statements;
- c. provide payment advices;
- d. cross-reference all project-related documentation;
- e. amend remittance and check signing procedures;
- f. enforce a reference trail by line item from expense summary to supporting documentation;
- g. provide guidance for a commodity inventory control system;
- h. establish a Management Information System;
- i. design an accountability system;
- j. provide for regular monitorship of items "a" through "i", including arranging for annual follow-up audits.

Recommendation No. 2

We recommend that the A.I.D. Affairs Officer/Sierra Leone, enforce the procedures and provisions of Project Implementation Letter No. 3, under Replenishment of Advance, according to which: "Funds advanced to the Government will be accounted for separately and all receipts and disbursements shall be recorded in such a manner that it will be possible to ascertain the unutilized balance of the advance payment at any time."

Recommendation No. 3

We recommend that the A.I.D. Affairs Officer/Sierra Leone:

- a. provide guidance for per diem rate determination and eligibility;
- b. obtain project manager agreement concerning all rates of pay.

Recommendation No. 4

We recommend that the A.I.D. Affairs Officer/Sierra Leone, ensure viability of the project transportation system through the following:

- a. provide spare parts promptly for the vehicle repair and maintenance program;
- b. pay a long-overdue repair bill to restore an impounded jeep to service;
- c. provide fuel for the day-to-day operation of the jeeps;
- d. install a vehicle log;
- e. reexamine the current transportation system and validate the suitability of the bicycles;
- f. submit a practical proposal for effective commodity distribution;
- g. ensure the availability of funds to carry out required reforms and modifications.

Recommendation No. 5

We recommend that the A.I.D. Affairs Officer/Sierra Leone, obtain improved commodity utilization through the following:

- a. provide funds for adequate spraying;
- b. define the respective shelf life of the various brands to avoid expiration.

During our July 15, 1987, discussion, you agreed that we could issue the report since you had no comments to make on the draft. Please provide us with your comments to the final report and on actions planned or taken to implement the five recommendations within 30 days.

I appreciate the courtesy and cooperation given to my audit staff and the public accounting firm during the audit.

AUDIT REPORT

USAID FINANCED

FAMILY HEALTH INITIATIVES PROJECT

AUGUST 1987

PANNELL KERR FORSTER
CHARTERED ACCOUNTANTS

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ACKNOWLEDGEMENT

The Partners of Pannell Kerr Forster wish to express their appreciation of the cooperation and assistance given to us by all the persons contacted in connection with the audit.

We wish to thank in particular Mrs. Yomi Decker, Dr. Bailah-Leigh and Mr. John Kamara who were always ready to answer our questions and provide us with the information and explanations we required for our audit. Without their help the audit would have been impossible to carry out.

We also wish to thank Mr. James Habron and Mr. Winston Weber for their valuable contributions to the audit.

LIST OF PERSONS CONTACTED

AID Office - Freetown

Mr J Habron	Aid Affairs Officer
Mr A Hogan	Agricultural Development Officer
Mrs Yomi Decker	Project Officer/Training Officer
Mr Winston Weber	Aid Official

MCH Office - Freetown

Dr Bailah - Leigh	Director of Maternal and Child Health Division of MOH (Project Director)
Mr John Kamara	Clerk in the Project Director's Office

UP - country

Kambia	Sr. Bona	District Health Sister
Port Loko	Sr. Mary Hallowell	"
Bombali	Sr. Mary Barnes	"
Tonkolili	Sr. Adama Dimoh	"
Kenema	Sr. Hannah Dassama	"
Kono	Sr. Emma Sidique	"

LIST OF ACRONYMS

MCH	Maternal and Child Health
FP	Family Planning
INTRAH	Program for International Training in Health
UNC/CH	University of North Carolina at Chapel Hill
CDC	Centre for Disease Control
AICPA	American Institute of Certified Public Accountants
NFA	Non - Federal Auditor
MOH	Ministry of Health
PACD	Project Assistance Completion Date
AAO	Aid Affairs Officer
PIL	Project Implementation letter
DHS	District Health Sisters
SECHN	State Enrolled Community Health Nurses
EDCU	Endemic Disease Control Unit
TBA/VMA	Traditional Birth Attendant

1.1 BACKGROUND

The Family Health Initiatives Project is a result of a Grant Agreement between the Republic of Sierra Leone and the United States of America, acting through the Agency for International Development (A.I.D.) signed on 24 August 1983, A.I.D. Project No. 698 - 0662.13

The aim of the Project is to make a contribution towards improving the quality of life of the people of Sierra Leone through effective family planning. The Project is to be implemented through the agency of the Maternal and Child Health (MCH) division of the Ministry of Health. It is therefore the objective of the Project to improve the capacity of the MCH division to provide adequate family planning services to the public by:

- a) reorganizing and strengthening the MCH training and service delivery programme through technical assistance and funding for an in - service training programme;
- b) providing basic equipment for use at MCH clinics and contraceptive supplies for distribution to the public by MCH aides; and
- c) providing assistance in supervision.

The Director of MCH is the Project Director; he is responsible for implementing the Project during its expected duration. The Grant Agreement provides for an initial period of assistance of three years which ended on 31 July 1986. This period has now been extended by a year, in partial response to a written request for a 24 month extension by the Chief Medical Officer of Sierra Leone. Although a considerable amount of money and effort had been expended in training, the Project had still not made an appreciable impact on the public because service delivery and supervision had not received sufficient attention and effort. The new Director of MCH Dr Bailah - Leigh is now devoting attention to these areas which had been neglected by his predecessor Dr Gba - Kamara.

Under the original Grant Agreement A.I.D. provided \$500,000 to finance

foreign exchange as well as local currency costs under the following revised (27 December 1984) budgetary items:

	<u>\$000</u>
- Local personnel service	65
- International training	72
- Seminars	33
- In-country training	117
- Training centres and training aids	20
- Service equipment and supplies	110
- Logistics and supervisory travel	75
- Evaluation	8
	<hr/>
	\$ 500
	<hr/>

This amount was to provide assistance to the Government of Sierra Leone in implementing the Project. The one year extension that has been granted is a no cost extension; hence no additional commitment of funds is necessary.

As at 31 October 1986 total funds committed were \$249,506 and total funds disbursed amounted to \$164,280 as detailed in Appendix 5.

So far the project has achieved some of its objectives, as set out in the Project Paper Article I B. 2. h, entailing incurrence of both foreign and local currency costs. Local currency costs have been paid for by means of advances to the Director of MCH (or the person authorised by him to carry out the activities of the Project) which are required to be justified in accordance with disbursement procedures set out in Project Implementation Letter No.3. The Project is being implemented in accordance with a work plan of activities drawn up by the MCH/FP Division jointly with INPRAH (Program for International Training in Health). Under an agreement between the MCH Division and the University of North Carolina at Chapel Hill UNC/CH technical assistance is being provided by INPRAH which is a division of UNC/CH.

From its inception the Project has been beset with staffing problems:

- The AID mission did not have specialist personnel available to deal with FHI Project matters, such as coordination with other family planning units in the country. Consequently, in carrying out the activities of the Project, advantage was not taken of the capability which had been developed by these units, and monitoring was poor.
- The Project Officer did not have basic accounting knowledge and experience; furthermore, the files and records were disorganised and this made our work extremely difficult.
- MCH staff resources are limited and stretched thin, and are thus partly responsible for the poor project monitoring and supervision.

The economic situation in the country is characterised by frequent shortages of fuel and other essential commodities as well as by a continuous increase in the prices of these commodities. This situation has also caused problems of implementation, particularly in the area of service delivery, monitoring and supervision. Inadequate and untimely budgetary allocations by the Government of Sierra Leone have also been constraining factors.

An interim evaluation of the Project was carried out in November 1986 by CDC Consultants to provide an assessment of Project achievements to date, identify implementation problems and provide guidance for the rest of the Project funding period and a strategy for future assistance. Another assessment of the Project Progress is to be made in May 1987 when a final decision on the continuation of the Project will be made. For the rest of the Project funding period the Consultants recommend specific actions which are designed to improve service delivery, supervision and program monitoring. If these actions are carried out satisfactorily and the desired results are achieved this can be used to justify limited support, beyond the present termination date (31 July 1987), for monitoring, supervision and contraceptive supplies. Otherwise, the Consultants recommend that only a limited supply of contraceptives should be given beyond the present termination date.

For future long term assistance the Consultants recommend that the bulk of unexpended FHI funds be reprogrammed for the purpose of expanding and extending the family planning activities of the Planned Parenthood Association of Sierra Leone which they regard as capable of promoting family planning efficiently and effectively throughout Sierra Leone. This recommendation is based on the opinion of the Consultants that the present FHI structure will not permit an efficient promotion of family planning and that there is no reason to believe that the FHI will develop the required capability in the near future given the notable failures of the past.

1.2 SCOPE AND OBJECTIVES OF THE AUDIT

Under Article I of the terms of the contract we were required to:

i) Analyse current account No.439988 maintained at the Sierra Leone Commercial Bank for the period from 5 November 1983 to 3 October 1986. The analysis should consist of a separate listing of credits and debits in chronological order, identifying the source and the recipient for each individual credit and debit.

ii) Vouch each entry in the bank statement.

a) For credits

To establish that there exists authentic supporting documentation for each Reimbursement Request which bears evidence of the goods and services received and the relevant cost, and serves as the basis for each individual credit to the account.

That the relevant costs are accurately stated and that these supporting documents are acceptable under AICPA and NFA accounting criteria and guidelines.

To identify all exceptions and transactions that should not have been claimed for reimbursement.

b) For debits

To establish that all cheque disbursements are for the benefit of the Project. That this is evidenced by authentic documentation which bear evidence of the cost of goods and services received and represents the basis for each individual cheque disbursement.

iii) Evaluate the internal controls in force for the control of receipts and expenditures as well as the control of commodities and other assets acquired.

iv) To carry out a sample check on bicycles, contraceptives and jeeps supplied to determine whether they exist, in good condition and that they are being used for the purposes intended.

To note any defects rendering bicycles or jeeps non-operational together with evidence of consequent impairment of Project activities.

v) To check compliance with the Project Grant Agreement with respect to the receipt and disbursement of funds, receipt and use of bicycles, jeeps, equipment and contraceptives.

vi) To quantify and make recommendations for disallowance of identified expenditures based upon the provisions of the Grant Agreement, U.S. Government and/or USAID regulations and procedures.

We have carried out the audit to the extent required by Article I in accordance with generally accepted auditing standards, including the audit standards issued by the Comptroller General.

1.3 CONCLUSIONS AND RECOMMENDATIONS

1.3.1 Receipts and Disbursements

a) Internal Control

The internal controls in force are adequate to ensure that:

i) For disbursements

- All underlying documents are thoroughly checked by A.I.D. officials for reasonableness, accuracy and relevance of expenditure items to Project activities so as to ensure that only valid expenditures are paid for
- there is segregation of duties between initiation, checking and approval of cheque disbursements so as to achieve effective control.

ii) For receipts

All amounts remitted to the Project have been received, credited to the Project account and used to finance FHI Project activities.

b) Compliance with A.I.D. Procedures

However, during the course of our examination of the documentation supporting cheque disbursements we discovered that the procedures laid down by A.I.D. for applying for advances and requesting cheque disbursements have not been consistently applied and this has resulted in expenditure amounting to at least Le24,540 (US\$9,816) not being properly supported.

c) Compliance with Grant Agreement

By examining appropriate supporting documents which bear evidence of goods and services acquired on behalf of the Project we have satisfied ourselves that all cheque disbursements are for expenditures authorised in the Grant Agreement, except for Le24,540 (US\$9,816) which we cannot establish, and that they have been incurred in connection with and for the benefit of the Project.

We have no reason to recommend disallowance of any expenditure as none came to our attention during the course of our audit.

d) Problems caused by Centralization of Authority for Release of Funds

We note that authority to remit funds to the Project is given at the Regional Economic Development Services Office in Abidjan. Due to the many controls through which requests have to be checked before remittance is authorised, funds reach USAID Freetown late. This results in delays in implementation of Project activities. To remedy this situation we have recommended that funds be remitted in larger amounts (subject to existing Treasury regulations thereto) on a regular basis so that funds will always be available when needed throughout the remaining life of the Project.

e) Duplication of Training

A register system has been recommended to the Project Director to record details of all personnel of the MCH who have received training from the FHI Project. The register should contain details of names, courses attended, dates, locations and all other relevant details to provide a means of determining at all times who has received what training from the Project. Where such a register is available it should be possible to detect duplication of training by simply inspecting the register.

The practice adopted for the period under review is that lists of participants are prepared and filed together with other documents. No attempt has been made to maintain a record which can be used for reference purposes.

However, by inspecting the work Plan and interviewing the Project Director, we are satisfied that no courses have been duplicated (except where the same course has been conducted in different parts of the country); hence it is not possible that the same person might have attended the same course conducted by FHI Project twice. Internationally, only seven participants were trained and they were all trained at the same time.

f) Currency Fluctuation

Since the floating of the leone in June 1986 there has been no receipt of funds. The last receipt occurred in August 1985: \$18,106.92 (Le96,544 after deduction of bank charges).

The total amounts received by the project in leones as

reimbursement of expenditure have exactly equalled the amounts spent in leones and there has been no windfall gain in Sierra Leone. The only effect of currency fluctuations has been to make the local components of the project cheaper to USAID when calculated in dollars. (Since the leone was floated the exchange rate has declined continuously from Le6=US\$1 to Le30=US\$1 at time of submission of this report).

g) Reconciliation of Dollars

We are unable to agree or reconcile the dollar amounts as disbursed as per the comprehensive Pipeline Report (CPR) neither with the dollar equivalent of amounts received, nor with the dollar equivalent of amounts disbursed. This problem bears out the point highlighted under REMITTANCES, namely that reconciliations will be impossible without advices from the sources of remittances.

h) Custody of Documents

The supporting documents had not been kept in an orderly manner. There was no referencing of documents relating to the same subject matter; documents were unnecessarily duplicated. Documents relating to the same activity were filed in different files and documents relating to different activities were filed in the same file. All this made our work extremely difficult. The filing system needs to be organized so as to ensure easy retrieval of documents.

1.3.2 Custody, Condition and Use of Assets Procured

We have confirmed by physical inspection and examination of relevant supporting documents that all assets procured on behalf of the Project have been received and that they exist at appropriate locations for use in carrying out the activities of the Project. We have included in the report details of assets stolen and assets not available for inspection.

We have considered the past, present and future utility of the assets of the Project and we have made the following observations:

- a) Office equipment is inadequate for carrying out FHI Project work both at MCH office in Freetown and at the Provincial headquarters.

- b) The jeeps are adequate for transportation, but consideration should be given towards improving the MOH maintenance capability so as to ensure their continued utility. Consideration should also be given towards providing motorcycles for use at centres where there are no jeeps.
- c) Bicycles are unsuitable as a means of transport for MCH aides; consideration should be given towards providing a more viable means of transport.

We consider that the inadequacies in equipment and transportation mentioned above could be the major factor which may prevent the achievement by the project of its main objectives, and that it is essential that a solution to the problems be found and implemented as soon as possible.

1.3.3 Project Administration

a) Planning

The project is being implemented in accordance with a Work Plan drawn up by the MCH division of MOH jointly with INTRAH.

On occasion activities have to be rescheduled and postponed due to lack of funds and/or expertise from INTRAH.

b) Monitoring

The project's monitoring system is weak because a reliable service statistics system had not yet been developed. However, this system is now being developed to be operated as part of an effective management information system.

c) Motivation

The MCH personnel trained to introduce family planning to the public are very poorly paid. Their means of transport, namely bicycles, is poor and they are given no allowances for transportation. Although so much money has been spent on training, the project does not appear to have made an appreciable impact on the public and this lack of motivation by the key personnel is clearly a contributing factor.

1.3.4 Project accomplishments

The Project has accomplished most of its proposed outputs in the area

of training. The MOH which desired to have a family planning component in its Maternal and Child Health programme should now be in a position to offer this service to the public.

The project had been criticised for being slow in its implementation. We believe that certain planning aspects have been overlooked, thus inhibiting progress:

- a) it appears that the management capability of the MOH had been over estimated at the start of the Project, leading to high expectations, and a failure both to develop an effective management information system and to provide a project manager at the start of the Project.
- b) economic constraints: fuel shortages in particular militated against speedy implementation.
- c) the motivational aspect had been overlooked.

1.3.5 Recommendations

We recommend that USAID/Sierra Leone:

- a) require regular reconciliations of advances to be carried out by the Project Director as well as the Project Officer.
- b) require all established procedures for receipts and disbursements to be strictly carried out.
- c) ensure orderly filing of documents supporting cheque disbursements, preferably keeping a file for each activity so that all the documents for that activity are kept together.
- d) promote the development and implementation of an efficient management information system to facilitate monitoring and management of the Project.
- e) secure the extension of the new PACD (31 July 1987) by at least a year to enable MOH to consolidate its newly acquired FP capability. During this period it should be possible to obtain sufficient feedback which should demonstrate the impact the Project has had on the public in measurable terms. However, if the Project is discontinued at its new completion date it is hard to see what benefit would have been derived at that date, and subsequently, from all the effort and money expended up till then.

(f) set up an incentive scheme for the peripheral field staff as well as supervisors to ensure that service delivery is carried out efficiently.

2.1 REMITTANCES

2.1.1 No File of Form SF - 1034 (Voucher) is Available

Condition

The Project does not maintain a file of SF 1034 which are the standard forms used to request for advances of funds or reimbursement of expenditure. Completed copies and originals of this form were seen in various files together with copies of invoices, summaries of expenditure and other correspondence, but the amounts on these forms cannot be related to the remittance credited to the account of the Project at the Sierra Leone Commercial Bank.

Criteria

According to the Project Officer a request for an advance of funds to carry out project activities is usually made by completing SF - 1034 in the required number of copies, signed by the Aid Affairs Officer (AAO) and despatching these together with back up documentation to the AID Regional Economic Development Services Office in Abidjan. Details of activity to be financed, project implementation letter (PIL) number and the estimated cost are required to be given on the form. The project implementation letters should give evidence of mutual agreement between the AAO and the Director of MCH of the activities to be carried out, the date and the estimated cost. The other back up documentation should comprise expenditure reports or summaries together with proforma invoices. This procedure is in conformity with the requirements of the Project grant agreement Section 7.2 Disbursement for local currency costs

Cause

The principal cause for the noted weaknesses is inadequate staffing. According to the Project Officer the procedures are sometimes being ignored when for instance, requests are being made by means of telex messages. More seriously, staff responsible for filing has not been adequately briefed on the need for systematic filing.

Effect

USAID/Sierra Leone does not have an internal documentary basis for funds received during the period under review. This means that reconciliations cannot be carried out between individual receipts and disbursements because the means by which amounts relating to the same activities can be identified is not available. Such reconciliations are very important in the control and management of funds advanced to the Project.

Recommendation No.1

If the current system of remitting funds is continued we recommend that the A.I.D. Main office/Sierra Leone:

- (a) provide specific guidance to the employee responsible for filing to ensure that all relevant documents are filed in a systematic manner to facilitate retrieval and performance of all necessary accounting and financial tasks.
- (b) require the Project Officer to carry out regular reconciliations of USAID advances and provide necessary guidance, preferably by means of a project implementation letter, to ensure that this is properly done.
- (c) monitor these reconciliations regularly to ensure proper management of USAID advances in pursuit of project objectives.

2.1.2 No Advice of Payment is Available for Inspection with Respect to Certain Receipts.

Conditions

No advice of payment appear to have been received in respect of funds provided through cheques drawn by the United States Embassy in Freetown. These amounts total Le140,460.76. (US\$56,184.30). In another case the source is not identified for an amount of Le3,400 (US\$1360) paid into the bank account in cash by a former AID Affairs Officer in Sierra Leone. Possibly this is the sum of amounts refunded by MCH officials.

Criteria

The payment advice is a useful document because it is required to refer

to a Project Implementation Letter (PIL) and the specific activity for which the funds are being provided. This should facilitate reconciliation of advances. The fact that the payment advice originating from the U.S. Disbursing Officer in Paris gives these details shows that it is a standard requirement of USAID disbursing agents.

Cause

The US Embassy in Freetown is not the normal disbursing unit for USAID. Consequently, one cannot expect full compliance with the procedures unless specific guidance is given.

Effect

Because payment advices are not available credits in the bank statement cannot be identified with the PIL, nor with specific activities. Reconciliation of advances will be impossible without these details.

Recommendation No.2

We recommend that if the current system of remittance is continued, the A.I.D. Affairs Officer/Sierra Leone:

- (a) request the US Embassy/Freetown to provide payment advice giving all relevant details for all amounts disbursed by them in favour of the Project.
- (b) require the Project Officer to prepare an acknowledgement of the receipt for each cheque received giving details of the relevant Project Implementation Letter, the date and the activity as described in the Project Implementation Letter.
- (c) require that all supporting documents be filed along with the matching Form SF 1034, the Project Implementation Letter and other relevant documents.

2.1.3 Centralized Remittance of Funds Causes Delays in Project Implementation.

Condition

The Project Director complained that invariably funds required to carry out Project activities are not released until weeks after the

request for financing has been placed with the USAID office. On checking the files we discovered that Activity 8^A on the MCH Work plan scheduled for June 1985, did not take place until July 1985 because funds were not available (As a result the cheque had to be cancelled).

Criteria

Funds are released only after clearance of the request by the Regional Office in Abidjan. This is done for control purposes.

Cause

In order to ensure effective control all requests for financing have to go through successive levels of organizational check points.

Effect

The delay in receiving funds can have a disruptive influence on the MCH Divisional operations, with a consequent adverse effect on staff morale. This is a clear impediment in the implementation of the Project. Further, in the economic climate of Sierra Leone delays in remitting required funds means that by the time the funds are available they will be insufficient to finance the proposed activities. This is why frequent reimbursements have to be made to MCH officials responsible for carrying out Project activities. However, if remittances are made in dollars then the situation will be slightly different.

Recommendation No.3

We recommend that A.I.D. Affairs Officer/Sierra Leone:

- (a) advise the Regional Disbursing Officer to amend the current remittance procedures by making an advance of funds in larger amounts, on a regular basis, to the Sierra Leone Commercial Bank account, so that funds will always be available when needed throughout the remaining life of the Project.
- (b) require that the signatories to this account be changed from one to two persons so that the Project Director will sign all Project cheques jointly with the Aid Affairs Officer; this will meet the requirement that both signatories should give evidence of mutual approval of proposed Project Activity and its related estimated cost.

The advantage of this requirement is that it makes the Director directly responsible for the disbursement of PHI Project funds, thus increasing cost consciousness and enhancing control.

- (c) require that monthly reconciliations of USAID advances to bank statements be carried out by the Project staff, and checked by the USAID staff before being presented to the Regional Office in Abidjan.
- (d) require that annual audits be carried out by external auditors. Such audit would ensure that Project activities are carried out on schedule and at the same time control can be maintained to ensure that Project funds are used only for intended purposes which have been mutually agreed by the AID Affairs Officer and the Project Director on the basis of their relevance to the expected project outputs.

2.1.4 Conclusion

The internal control over receipts is satisfactory because the system ensures that all amounts approved and remitted to the Project are received in full and are deposited with the Sierra Leone Commercial Bank. The shortcomings highlighted above are purely administrative and organizational in nature, affecting the management and accountability of the funds once received.

2.2 CHEQUE DISBURSEMENTS

- 2.2.1 From our examination of the documents supporting cheque disbursements, which bear evidence of goods and services paid for on behalf of the Project, we have formed the opinion that compliance with Project Grant Agreement has been satisfactory. Our observations are in line with the requirements of the Project Paper.

Article IIIB:

"Most of the Project inputs are in the nature of capital investments in training personnel, development of curricula and the provision of contraceptives"

"..... major elements of recurrent costs that the MOH must continue to provide" have been strictly avoided.

Adequate internal controls have been designed to ensure that

- all costs are properly justified before funds are advanced to the Project Director

-that appropriate refund or credit to the Grant will be made in the event funds are not expended.

- that appropriate refund will be made in the event of disallowance in accordance with the terms of the Grant.

However, during the course of our examination of the relevant documents we discovered that some of the procedures laid down have not been complied with for various reasons.

2.2.2 Expenditures Financed by Funds Advanced for the Purpose of Carrying Out Project Activities Have Not Been Fully Supported by Proper Documents.

Condition

No back-up documentation for the total amount of Le24,540 (US\$9816) disbursed for the purpose of conducting a course for the Training of Trainers. The disbursement took place during the period 16 November 1983 to 15 December 1983. It appears that the amounts had been approved by the AAO judging from the contents of PIL No.5 dated 16 July 1984. The expenditure had been listed by the Project Officer, but no back - up documentation was produced by her.

Criteria

Supporting documentation is required to be presented to A.I.D. for all disbursement of funds in accordance with the Project Grant Agreement 7.2.A "..... the government may obtain disbursements of funds under the Grant for local currency costs required for the Project in accordance with the terms of this Agreement by submitting to A.I.D., with necessary supporting documentation as prescribed in Project Implementation Letters, requests to finance such costs."

Cause

It appears that specific guidance had not been provided by A.I.D. to the Project Director during the period as PIL No.3, which gives guidance on disbursement procedures for utilizing funds provided to finance activities of the Project, was issued on 20 March 1984.

Effect

We cannot determine whether funds advanced had been used for the benefit of the Project in carrying out the prescribed activities, nor

can we determine whether the costs had been accurately stated.

Recommendation No.4

We recommend that the A.I.D. Affairs Officer/Sierra Leone require that all procedures established under PIL No.3 be strictly adhered to by the Project Director.

2.2.3 Individual Advances Not Matched with Expenditures Incurred to Facilitate a Reconciliation of Advances.

Condition

In most cases the AAO releases funds by issuing two or three cheques for the purpose of financing certain activities of the Project. After the activity has been carried out the Project Director or the person authorised to act for him submits expenditure summaries which (except in two cases) do not show the individual advances which had been received. Sometimes the advances are shown in total and it is difficult to reconstruct the details from the bank statements.

Criteria

Specific guidance had been provided by USAID (Sierra Leone) in PIL NO.3 under Replenishment of Advance:

"Funds advanced to the Government will be accounted for separately and all receipts and disbursements shall be recorded in such a manner that it will be possible to ascertain the unutilized balance of the advance payment at anytime."

Cause

Administrative weakness exist at USAID (Sierra Leone), as evidenced by the fact that USAID does not carry out regular review of reconciliation of advances. Such monitorship would have ensured that they obtain regular reconciliations from MCH.

Effect

(i) Matching of cheque disbursements with expenditure summaries was very frustrating and time consuming in the absence of such reconciliations.

- (ii) The balance of unutilized advances is not readily ascertainable as required by PIL No.3.

Recommendation No.5

We recommend that the A.I.D. Affairs Officer/Sierra Leone

- (a) require the Project Director to furnish reconciliations as well as summaries of expenditures after each funded activity has been completed, listing all amounts advanced individually.
- (b) Use these individual reconciliations to prepare consolidated reconciliations regularly for submission to the Regional Office in Abidjan.

2.2.4 Supporting Documentation Not Appropriately Cross-Referenced

Condition

Most of the documentation examined do not bear appropriate references:

- (i) Expenditure reports are not referenced to the relevant budget line item or work plan.
- (ii) Cheque counterfoils, suppliers' invoices, and other supporting documentation do not bear evidence of the activity number, cost category and PIL No.

Criteria

Cross-Referencing is essential for identification of all relevant supporting papers when assembling documents relating to particular disbursements. PIL No.3 provides some guidance for cross-referencing expenditure reports but not for other back-up documentation.

Cause

It appears that this administrative weakness has caused the failure to operate a number of disbursement procedures effectively. The guidance given in PIL No.3 is not detailed and extensive enough to cover all types of documentation used by the project.

Effect

- (i) The lack of adequate cross-references contributed to the difficulty in assembling all relevant back - up documentation.
- (ii) As a result it required 50 per cent more effort to examine documentation than we had planned (15 days instead of 10 days).

(iii) In spite of the extra effort we were unable to reconcile unassembled back-up documents with certain disbursements.

Recommendation No.6

We recommend that the A.I.D. Officer/Sierra Leone insist on the proper cross-referencing of all documentation as follows:

- (i) Expenditure Reports to the appropriate budget line item and activity on work plan.
- (ii) Suppliers' invoices, receipts, cheque counterfoils and other supporting documentation to the appropriate cost category under each specific element or activity of the Project.

2.2.5 Neither Documentary Evidence of Per Diem Rates Approved by AAO, Nor Guidelines for Determining Eligibility.

Condition

During our examination of supporting documents, we discovered that USAID (SL) had no independent documentary evidence of approved per diem rates. Per diem allowances represent the largest single cost item included in training expenditures.

The AAO has to accept whatever rates are proposed to him by the Project Director. These rates vary widely, and sometimes even between one activity and the next. The following illustration backs up the finding:

	<u>1984</u>	<u>1985</u>	<u>1986</u>
	Le (US\$)	Le (US\$)	Le (US\$)
Director	35/50 (14/20)	90 (36)	150 (25)
Core group trainers	35 14	63 (25)	90 (15)
Matron	- -	72 (29)	100 (17)
Participants	20/8 (8/3)	45 (18)	60 (10)

Criteria

Non - existent

Because this is a major and recurrent expenditure item, guidance is necessary to ensure that both rates and eligibility criteria are being approved and applied consistently.

Cause

Administrative weakness resulting in failure to recognize the need for consistency and control in an area of large recurrent expenditure and to provide guidelines designed to achieve that objective.

Effect

- (i) We were unable to verify rates paid throughout the year under review.
- (ii) The AAO does not have the means to determine whether rates proposed to him by the Project Director are realistic.
- (iii) Per diem rates could be approved on an inconsistent basis, leading to unrealistic rates being paid.

Recommendation No.7

We recommend that the A.I.D. Affairs Officer/Sierra Leone:

- (a) Provide specific guidance to the Project Director on how per diem rates are to be determined for various locations in the country.
- (b) Provide specific guidance to the Project Director on eligibility for per diem at various locations in the country.
- (c) Secure the agreement of the Project Director on rates to pay, periodically, and ensure that such an accord is evidenced in a Project Implementation Letter.

Such arrangements will help ensure that per diem rates are approved on the basis of predetermined criteria, and are being applied consistently.

2.2.6 Evidence of Fraud or Misuse of Funds

During our examination of cheque disbursements nothing came to our attention which could have suggested the possibility of fraud or misuse of funds.

2.2.7 Disallowances

We have no reason at present to recommend disallowance of disbursements as none appear to have been made without proper justification. Although certain disbursements are not fully supported by proper documents, we have been assured that all the documentation has been sent to Abidjan and will be made available to us subsequently.

2.2.8 Queries Not Satisfactorily Answered

<u>Cheque</u>	<u>Amount</u>		<u>Details</u>	<u>Project</u>
	<u>Le</u>	<u>US\$</u>		<u>Officers' comments</u>
014079	6,300	(2,520)	Re: Orientation Workshop for Provincial Managers. Only Le1564 (US\$626) supported.	No specific reason given
008736,008739 008740	41,366	(16,546)	Re: Pilot training Programme for 60 MCH aides. Total amount unsupported is Le3,146 (US\$1,258)	No specific reason given
024504	35,980	(14,392)	Re: Training on Clinical skills with IUD Insertion. Amount supported; Le31,485. (US\$12,594). Amount unsupported; Le4,495 (US\$1,798)	No specific reason given
008749 008750	14,660	(5,864)	Re Second Integrated MCH/FP Training in Bo, Kenema and Makeni. Le3080 (US\$1,232) unsupported.	No specific reason given
Bank Transfer	14,000	(5,600)	Training of 24 MCH. Le11,901 (US\$4,760) Dr. Gooding advises refund of Le2098 (US\$839) to account by letter, but refund is untraceable	Possibly included in Le3,400 (US\$1,360) cash lodged by former AAO

Although these amounts are relatively small we have included them, in compliance with NFA guidelines which state "AID does not have a materiality limit for audit findings", and that "Findingsshould

be presented if they are evidence of non-compliance with the terms of the agreement".

3.1 END USE CHECK ON JEEPS

Distribution and Custody

Three jeeps were received in May 1986 by the Project Director then in charge, together with a stock of spare parts which were checked against the packing list. A number of items were found to be missing, and the Project Director notified the AAO of this. Of the spares received only one tyre had been used so far although the jeeps have broken down several times; the spares supplied are not those that are required frequently.

The jeeps have been distributed as follows:

Freetown	-	used by the Project Director
Makeni	-	used by District Health Sister
Bo	-	used by District Health Sister

Utilization and Up-Time

The jeeps do not appear to be robust enough for efficient use on the rough roads of Sierra Leone. Frequent breakdowns occur entailing replacement of parts such as engine mounting, chassis and so on.

The jeep allocated to Makeni had to be withdrawn for repairs and maintenance work in Freetown; due to lack of funds to pay for repairs and maintenance the jeep was out of service for several months, thereby impairing Project operations in that part of the country. It has now been repaired but is still in Freetown due to lack of funds to pay the repair bill.

The other two jeeps are at their respective stations. At the time of our visit Sr Dumbuya the District Health Sister who had custody of the jeep allocated to Bo was in Freetown attending a course. The Project Director has confirmed to us that the jeep is based in Bo.

Factors Likely to Affect Future Utilization of Jeeps

- (i) MOH does not provide fuel on a regular basis - the Project Paper specifically excludes this cost category from financing on a recurrent basis.
- (ii) Routine maintenance of vehicles will be poor because MOH vehicle maintenance capability is very poor as for instance:
 - a garage based in Bo, where the mechanic trained for servicing jeeps is based.

-spares most frequently required have not been provided; funds are not available to purchase them in the local market.

These factors are very likely to detract from the utilization of the jeeps even in future and reduce their expected utility.

Control over Use

There is no procedure in place whereby the movement of vehicles can be controlled and checked to ensure that they are used exclusively to carry out Project activities. Such a check can be introduced if it is agreed to pay for fuel costs out of Project funds.

Insurance

The jeeps are not insured. Exposure to risk of total or partial loss is therefore serious, with significant financial and legal implications.

Recommendation No.8

We recommend that the A.I.D. Affairs Office/Sierra Leone:

- (a) Provide spares that are required for the maintenance and repairs of vehicles on a routine basis to ensure their effective utilization .
- (b) Pay the repair bill for the jeep allocated to Makeni currently held in a Freetown garage waiting a financial settlement, and expedite its prompt return to its duty station.
- (c) Provide fuel for the day - to - day runs of jeeps, and require that jeep runs be logged and independently checked against schedule of activities or work plan to ensure that the runs are only for the benefit of the Project.

3.2 END USE CHECK ON BICYCLES

3.2.1 Distribution

100 Raleigh bicycles were received by the Project Director in January 1985 and distributed as follows:

<u>DISTRICT</u>	<u>QUANTITY</u>
Kenema	30
Bo	19
Bombali	25
Tonkolili	20
Kabala	1
Moyamba	<u>5</u>
	<u>100</u>

Bicycles for all districts except Moyamba have been collected by District Health Sisters responsible for FHI Project activities in the country; documentary evidence of acknowledgement of receipt is available at MCH headquarters in Freetown. Two bicycles out of the allocation for Moyamba are being utilized by assistants to the Project Director for running errands in Freetown. The other three are still intact in cartons in the main store at MCH headquarters.

The landed unit cost of a bicycle is \$137.

3.2.2 Custody and Control

The DHS have distributed the bicycles to the MCH aides working at various MCH outlets in the District. A distribution list is kept showing the names and locations of the aides responsible for safeguarding the bicycles. The bicycles belong to the outlet; when an aide is transferred, the bicycle remains at the outlet.

3.2.3 Physical Verification

We visited a number of villages in each District to confirm the existence of bicycles by means of physical inspection :

	<u>Seen</u>	<u>*Not seen</u>
Bombali	10	
Tonkolili	10	2
Kenema	18	
Freetown	<u>5</u>	<u>—</u>
Totals	<u>43</u>	<u>2</u>

*Not seen means visited the location but bicycle not available for inspection.

Tonkolili

- (i) Cecilia Bangura (Mabonto) - Bicycle borrowed by relative to visit neighbouring village
- (ii) Theresa Kanu (Matham) - Bicycle out of order; sent to Makeni for repairs without obtaining permission of DHS.

3.2.4 Condition

Most of the bicycles inspected were in good condition; some appeared to be new and unused. However, some MCH aides had problems with their bicycles: lack of money to buy spares; unavailability of spares in the vicinity of the outlet; unavailability of mechanic to repair damaged parts in the event of accidents.

3.2.5 Utilization

From the complaints and experiences of the MCH aides we have formed the opinion that the Practicality of the bicycles is doubtful.

-the bicycles are unsuited to the terrain over which they have to be ridden: the roads are hilly, ridged and rugged and the users are women who, because of their physical size and condition, are unable to use the bicycles conveniently over long distances.

-the users fall off too often and sustain injuries which cause them to be absent from work.

-those who attempt to use them regularly complain of pain in the groins because the seat of the bicycle is too small.

-some of the women keep the bicycles under their beds or allow them to be used by younger boys to run errands for them.

All this points to the fact that the means of transport is inadequate. This inadequacy, coupled with poor salaries and lack of financial incentives for good work have contributed to the slow and ineffective implementation of the Project.

3.2.6 Recommendation No.9

There is an identifiable transportation problem which impedes Project implementation, but which has not been solved by the supply of bicycles.

Since the new Project Director is placing emphasis on service delivery and monitoring we offer:

Recommendation No 9

We recommend that the A.I.D. Affairs Officer/Sierra Leone:

- (a) examine carefully the entire transportation situation of the Project in order to identify problems and assess the extent to which these problems are impeding project implementation and arrive at practical and efficient solutions.
- (b) require the Project Director to submit practical proposals which should be used in working out a more efficient transportation arrangement for the remaining life of the Project; and
- (c) ensure that funds are allocated for the acquisition of more efficient means of transportation if this is required.

3.3 INVENTORY OF CONTRACEPTIVES

3.3.1 Results of Physical Count

A 100% inventory of Contraceptive supplies was carried out in the following areas:

Kambia, Port Loko, Bombali, Tonkolili, Kono, Kenema and Freetown.

Our observations are as follows:

- there exists no record keeping; neither guidance nor records have been provided by MOH. As a result there is no means of checking the accuracy of our count,
- no independent checks are carried out by MCH officials; and
- no proper file of documents to acknowledge the receipt of supplies at the district level.

In summary, stocks are not being adequately controlled by means of a perpetual inventory system.

3.3.2 Physical condition

The physical condition of the contraceptives inspected is generally good. There are no environmental factors which might adversely affect their viability. Because Enko Cream's expiration date was April 1987, we recommend its immediate withdrawal.

3.3.3 Storage Vulnerability

Burglaries have been experienced at a number of stores - Kambia, Port Loko, Tonkolili - due to the lack of security at the various locations, but no losses have occurred as a result. However, posts

are a problem. Rats destroy oral contraceptives as well as condoms and most of the stores are rat infested.

3.3.4 Shelf - Life

The shelf-life of contraceptives is generally not determined. Therefore the Project Director does not know the expiration dates of most of the contraceptives in stock. However, this is not a major problem as most of the contraceptives are fast moving and are likely to be issued to clients before their shelf lives expire, provided the recipients use them immediately.

3.3.5 Usage

No reliable service statistics system has yet been developed by the Project. Although some data has been collected by MCH it is not in a form which permits comparisons of usage between years. This is a serious problem, as project management does not have a means of measuring its impact on the public.

3.3.6 User Fees

The Project paper provides that "..... the Project will experiment with user fees especially for commodities, as a means to develop local funds".

We observe that fees have been collected as follows:

New acceptor - Le5 (US\$0.167)

Continuing user - Le2 (US\$0.067)

We found no evidence of a system of accountability for these user fees. At present, money collected by DHS is partly spent by them on clinical necessities, and the balance paid to the Director who does not require them to account fully for all collections. We were unable to obtain a satisfactory explanation or documentation to substantiate the amounts collected or the uses to which these funds were put. We consider this practice to be highly vulnerable to abuse, requiring prompt corrective action.

3.3.7 Recommendation No.10

We recommend that the A.I.D. Affairs Officer/Sierra Leone:

- (a) require the Project Director to provide guidance and records to all District Health Nurses to ensure maintenance of and accountability for commodities on a perpetual inventory basis.
- (b) provide funds for spraying stores used for project commodities to eliminate the risk of their destruction by pests.

- (c) provide assistance to the Project Director in determining the shelf lives of contraceptives and to require the Project Director to issue firm instructions to all District Health Nurses to ensure that no expired contraceptives are being used by clients.
- (d) require the Project Director to intensify efforts in setting up an effective management information system which should ensure that the activities of the Project are carefully planned, directed, and monitored.
- (e) design an effective accountability system for user fees and require the Project Director to implement it.

We do not however consider that any meaningful results would be obtained from an investigation into the receipt and uses of previous end user fees.

3.4 END USE CHECK OF OFFICE EQUIPMENT

During the course of our audit we noticed that the Project had received the following office equipment in 1984:

	<u>Landed Unit cost</u>	<u>Purchase Order No.</u>	<u>Invoice No.</u>
	\$		
4 Mimeograph			
Duplicating Machines	316	84244	B 14511
3 Typewriters	228	842758	

Although office equipment is not mentioned specifically under Article I of the contract of engagement, we have included this class of assets in our report.

Distribution

1 typewriter and all 4 mimeograph duplicating machines were supplied to MCH office in Freetown.

The other 2 typewriters which were meant for use in the Provincial MCH clinics, were stolen at A.I.D. office before they were distributed.

The theft has been confirmed by the Agricultural Development Officer, who had part-time administrative responsibility at the time.

Physical Verification

The existence of the typewriter and the duplicating machines has been confirmed by physical inspection at MCH premises in Freetown.

Condition

The typewriter is still being used, but is not efficient; frequent repairs have to be made to keep it in working order.

The mimeograph machines, according to the assistants to the Project Director, are useless. All four of them are in the MCH store and out of service.

	<u>Outputs:</u>	<u>Proposed</u>	<u>Actual</u>
1.	In-country training for:		
	Level I -District Health Nurses and Midwives	30	26
	-Management Personnel	23	16
	Level II -State Enrolled Community Health Nurse (SECHN)	30	15
	-Dispensers	35	15
	Level III -EDCU Assistants	30	0
	-MCH Aides	120	135
	Level IV --TBA/VMA	460	0
	Physicians	<u>-</u>	<u>47</u>
	TOTAL	<u>728</u>	<u>254</u>
2.	Curricula for four levels of training	8	5
3.	Senior personnel in international short courses	6	7
4.	Training centers refurbished and equipped with training aids	4	0
5.	Centers equipped with basic MCH/FP supplies.	100	120
6.	Contraceptives services provided at end of project		
	Couple of years protection	10,000	unknown
	Total new acceptors	20,000	unknown
	Continuing users	12,000	unknown

SUMMARY OF RECEIPTS AND DISBURSEMENTS IN ACCOUNT NO 439988

<u>DISBURSEMENTS</u>	<u>DATE</u>	<u>AMOUNT</u>
<u>Training Courses</u>		<u>Le</u>
Training of trainers in Bo	December 83	24,540
Curriculum development for FP		
integration	April 84	12,836
First integrated MCH/FP training		
for MCH aides	May 84	41,822
Curriculum development clinical skills	July 84	1,956
Referenced training	July 84	3,710
Second integrated MCH/FP training		
for MCH aides	August 84	38,745
Orientation for provincial managers	January 85	6,300
Clinical skills with IUD insertion	February 85	12,000
Health and PPASL training	March 85	16,556
Curriculum development for management	May 85	11,619
and supervision		
FP orientation for nurses/ECDU		
dispensers	June 85	8,160
Course on management and supervision	July 85	32,118
Clinical skills with IUD insertion	September 85	39,543
Clinical skills without IUD insertion	August 86	41,905
		<u>291,810</u>
Data collection surveys		900
Unallocated supervision and per diem		8,649
Handling charges and ferry crossing		700
Vehicle repairs and maintenance		9,235
Bank charges		816
		<u>312,110</u>
		(US\$86,320)
 <u>RECEIPTS</u>		 <u>Le</u>
US Embassy, Freetown		140,461
US Disbursing Officer, Paris		168,177
USAID, Freetown		72
Unallocated refund, AID Affairs Officer		3,400
		<u>312,110</u>
		(US\$86,320)

DETAILS OF CREDITS TO THE CURRENT ACCOUNT
FOR THE PERIOD 5 NOVEMBER 1983 - 3 OCTOBER 1986

<u>DATE</u>	<u>AMOUNT</u>	<u>SOURCE</u>
15.11.83	35,000	US Embassy, Freetown
20.3.84	30,000	US Embassy, Freetown
15.5.84	30,000	US Embassy, Freetown
16.8.84	18,961	US Embassy, Freetown
12.10.84	26,500	US Embassy, Freetown
11.12.84	3,400	Mr Lefes AAO
26.2.85	71,632	US Disbursing Officer, Paris
28.8.85	96,545	US Disbursing Officer, Paris
18.10.85	7,600	BCEAO Abidjan as per contra
3.10.86	<u>72</u>	USAID (Sierra Leone)
	Le <u>319,709</u> (US\$87,587)	

DETAILS OF CHEQUE DISBURSEMENTS FOR THE PERIOD
5 NOVEMBER 1983-3 OCTOBER 1986

<u>Date</u>	<u>Amount</u>	<u>Cheque</u>	<u>Recipient</u>	<u>Purpose</u>
	<u>Le</u>	<u>Number</u>		
5.11.83	1	-	S L Commercial Bank	Bank charge
16.11.83	2,000	008726	Dr Gba-Kamara	Training of Trainers in Bo
18.11.83	4,000	008727	Dr Gba-Kamara	Training of Trainers in Bo
28.11.83	4,000	008728	Dr Gba-Kamara	Training of Trainers in Bo
29.11.83	3,000	008729	Dr Gba-Kamara	Training of Trainers in Bo
8.12.83	12,000	008730	Mrs Alghali	Workshop for Trainers
9.12.83	105	008731		Invitations/Certifi- cates
15.12.83	2,000	008732	Dr Gba-Kamara	Training of Trainers
20.12.83	(2,565)	-	S L Commercial Bank	Cash returned
21.12.83	68	-	S L Commercial Bank	Bank charges
27.3.84	20	-	S L Commercial Bank	Bank charges
19.3.84	8,000	008733	Dr Gba-Kamara	Curriculum Develop- ment for FP Integra- tion
2.4.84	4,000	008734	Dr Gba-Kamara	Curriculum Develop- ment for FP Integra- tion
9.4.84	836	008735	Dr Gba-Kamara	Fuel and per-diem supervision
27.3.84	25,000	008736	Dr Gba-Kamara	First Integrated MCH/ FP training for MCH Aides
	-	008737	Cancelled	
2.5.84	60	008738	Safiedeen	Stationery
8.5.84	2,000	008739	Dr Gba-Kamara	First Integrated MCH/ FP training for MCH Aides
15.5.84	14,366	008740	Dr Gba-Kamara	
31.5.84	396	0087441	Dr Gba-Kamara	

15.6.84	600	008742	Dr Gba-Kamara	Fuel for supervisory missions
28.6.84	3,910	008743	Datsun Garage	Repair of 2 MCH Vehicles
29.6.84	128	-	S L Commercial Bank	Bank charge
3.7.84	1,179	008744	Dr. Gba-Kamara	Supervision - Bo and Kenema
16.7.84	3,710	008745	Dr Gba-Kamara	Referenced training
23.7.84	400	008746	Dr Gba-Kamara	Analysis of Family Planning data
27.7.84	1,956	008747	Dr Gba-Kamara	Curriculum Development Clinical skills
27.7.84	1	-	S L Commercial Bank	Bank charge
17.8.84	8,000	008748	Matron Alghali	Second Integrated MCH/FP training for MCH aides
10.8.84	2,000	008749	Dr Gba-Kamara	Second Integrated MCH/FP training for MCH aides
16.8.84	12,660	008750	Dr E C Gooding	Second Integrated MCH/FP training for MCH aides
27.9.84	75	-	S L Commercial Bank	Bank charge
12.10 84	14,000	-	Dr E.C. Gooding	Second Integrated MCH/FP training for MCH aides
12.10.84	20	-	S L Commercial Bank	Bank charge and stamp duty
17.12.84	2,085	-	Matron Alghali	Balance payment re 2nd Integrated MCH/FP training in Bo
28.12.84	40	-	S L Commercial Bank	Bank charge
14.1.85	500	014078	Dr E C Gooding	District Survey
11.1.85	6,300	014079	Matron Alghali	Orientation for Provincial managers

12.2.85	6,000	014080 014081	Matron Alghali cancelled	Course on clinical skills with IUD insertion
26.2.85	1,000	014082	Matron Alghali	IUD insertion
26.2.85	5,000	014083	Matron Alghali	IUD insertion
6.3.85	16,556	014084	Matron Alghali	Health and PPASL training
28.3.85	53	-	S L Commercial Bank	Bank charge
24.5.85	272	014085	Dr Gba-Kamara	Perdiem
4.6.85	882	014088	Francis J Mami	Stationery re C D for management and supervision (CDMS)
31.5.85	10,496	014089	Matron Alghali	Curriculum Develop ment for Management and supervision
11.6.85	412	014086	Francis J Mami	Stationery re FP Orientation
10.6.85	7,748	014087	Matron Alghali	FP Orientation for nurse/EDCU Dispensers
5.6.85	1,250	014090	Dr Gba-Kamara	Supervision
31.5.85	558	014091	Dr Gba-kamara	Perdiem and fuel
5.6.85	280	014092	Dr Gba-Kamara	Pressure plate
10.6.85	241	014093	Dr Gba-Kamara	C D Management and
		014094	cancelled	Supervision
11.6.85	445	014095	Yomi Decker	Handling and clearing contraceptives
11.6.85	95	014096	Yomi Decker	Ferry crossing
11.6.85	160	014097	Yomi Decker	Additional ferry crossing expenses
17.6.85	2,158	014098	Francis J Mami	Stationery for Management and Supervision
20.6.85	5,416	014099 0 '100	Matron Alghali cancelled	Course on Management and supervision
28.6.85	46	-	S L Commercial Bank	Bank charge
28.6.85	1	-	S L Commercial Bank	Bank charge
		024501	cancelled	Lack of funds
2.7.85	19,000	024502	Matron Alghali	Management and supervision

16.9.85	5,544	024503	Matron Alghali	Management and Supervision
20.9.85	35,980	024504	Matron Alghali	Clinical skills with IUD insertion
20.9.85	500	024505	Dr Gba-Kamara	Perdiem
25.9.85	3,083	024506	Continental suppliers	Stationery re course on Clinical skills with IUD insertion
27.9.85	160	-	S L Commercial Bank	Bank charge
9.10.85	52	-	S L Commercial Bank	Bank charge
14.10.85	480	024507	Matron Alghali	Stationery
16.10.85	7,600	024508	BCEAO Abidjan	As per contra
29.10.85	500	024509	Dr Gba-Kamara	Perdiem
20.12.85	500	024510	Dr Gba-Kamara	Perdiem
11.12.85	1,790	024511	Matron Alghali	In-country supervision
27,12.85	16	-	S L Commercial	Bank charge
6.1.86	500	024512	Dr Gba-Kamara	Perdiem
20.2.86	500	024513	Dr Gba-Kamara	Perdiem
6.3.86	500	024514	Dr Gba-Kamara	Perdiem
27.3.86	15	-	S L Commercial	Bank charge
7.5.86	245	024515	H G Wilson-Cole	Handling charges-spares
9.5.86	300	024516	H G Wilson-Cole (cash)	Transportation - spares
10.6.86	4,500	024517	Kupelian Brothers	Servicing of 3 jeeps
26.6.86	15	-	S L Commercial Bank	Bank charge
7.8.86	41,905	024518	Dr Bailah-Leigh	Clinical Skills without IUD insertion Freetown
24.9.86	<u>105</u>	-	S L Commercial Bank	Bank charge
	<u>319,710</u>			(US\$87,587)

Cheque Nos. Missing

- 008737 - cancelled: counterfoil available for inspection
- 014076 - counterfoil torn away
- 81 - cancelled: original available for inspection
- 94 - cancelled
- 100 - returned cancelled
- 024501 - issued to Matron P B Alghali on 28.6.85 re course on Management and Supervision. But not paid due to lack of funds; cancelled and returned to Mr Hogan.

STATUS OF FUNDS AS AT 31 OCTOBER 1986

	<u>Obligated</u>	<u>Committed</u>	<u>Disbursed</u>	<u>Unexpended Balance</u>
	\$	\$	\$	\$
International training	80,000	79,999	70,086	9,914
Technical assistance	65,000	-	-	65,000
Planning seminars, travel	25,000	-	-	25,000
In-country training	117,000	89,334	73,958	43,042
Training centres and aids	20,000	-	-	20,000
Service equipment and supplies	110,000	25,173	20,086	89,914
Logistics and supervisory travel	75,000	55,000	150	74,850
Evaluation	8,000	-	-	8,000
	<u>500,000</u>	<u>249,506</u>	<u>164,280</u>	<u>335,720</u>

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