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NONFEDERAL AUDIT
OF THE ZAIRE CASSAVA OUTREACH
PROJECT (660-0077)
AND THE ZAIRE APPLIED RESEARCH
AND EXTENSION PROJECT
(660-0091)

Audit Report No. 7-660-87-07-N

August 31, 1987

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

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August 31, 1987

MEMORANDUM FOR Dennis Chandler, Director, USAID/Zaire
FROM: *Philippe L. Darcy*
Philippe L. Darcy, Acting RIG/A/Dakar
SUBJECT: Nonfederal Audit of the Zaire Cassava Outreach
Project (660-0077) and the Zaire Applied Re-
search and Extension Project (660-0091) as
Implemented by the International Institute of
Tropical Agriculture (IITA).

Attached is a copy of the final report for subject audit. The certified public accounting firm Price Waterhouse, Nairobi, Kenya, prepared the report, which is dated July 3, 1987.

This report presents the results of a nonfederal financial and compliance audit requested by your Mission of both the Zaire Cassava Outreach and the Zaire Applied Research and Extension Projects. The International Institute for Tropical Agriculture (IITA), in Ibadan, Nigeria, is the projects' implementing organization through a USAID/Zaire contract for the first project and a cooperative agreement for the second.

The purpose of the audit was to assess the systems, accounts, and internal controls used by IITA to account for funds under the contract and the cooperative agreement. More specifically, the auditors were to determine the validity and propriety of all expenditures, the adequacy of administrative and internal controls, and compliance with contract, cooperative agreement and A.I.D. regulations.

The auditors concluded that IITA complied mostly but not entirely with contract, cooperative agreement, and A.I.D. regulations.

The audit revealed that IITA had weak accounting procedures and also charged USAID/Zaire for unsupported and invalid expenditures. Finally, the auditors concluded that USAID/Zaire needed to improve its payment verification procedures.

The report contains seven recommendations. We have consolidated the auditors' recommendations into four, for ease of tracking, implementation and resolution.

Recommendation No. 1

We recommend that the Director, USAID/Zaire, disallow the following expenditures:

- a. salaries of \$2,694 and related 18 percent overhead charge of \$485 (Project No. 660-0077);
- b. salaries of \$84,439 and related 18 percent overhead charge of \$15,199 for third and fourth quarters of 1985 (Project No. 660-0077), and request IITA to properly include these expenses in Project No. 660-0091 account ;
- c. short course training expenses of \$68,577 until IITA can provide appropriate supporting documentation;
- d. overhead charges of \$79,577 for training costs, unless IITA can provide adequate documentation to support apportioning any training costs as direct contract costs; and
- e. improper charges of \$187 under Project 660-0077 and improper charges of \$252 under Project 660-0091.

Recommendation No. 2

We recommend that the Director, USAID/Zaire, request IITA officials to implement the following steps:

- a. develop definitions and provide examples of the types of expenses to be covered by each expense code;
- b. determine who should be responsible for assigning expense codes and ensure that the designated employees receive and understand the expense code definitions; and
- c. determine who should be responsible for reviewing expense codes and ensure that the designated employees are familiar with the USAID agreements and provisions so that they can determine whether expenses charged are allowable.

Recommendation No. 3

We recommend that the Director, USAID/Zaire:

- a. determine the number of FSN and American positions required to properly process the Controller Office activity and create those positions;

- b. implement a voucher tracking system; and
- c. implement an accounting and reporting system which complies with the requirements as defined in the Mission Controllers Guidebook.

Recommendation No. 4

We recommend that the Director, USAID/Zaire, require that the general provision terms related to international travel be followed and that prior written approval be obtained.

In your comments to the audit draft report, you described a series of corrective actions including the creation of several positions within the Controllers Office; the training of controller's office staff and the formalization of Payment Verification Policy No. 7 for improved mission vouchering procedures, and the computerization of the accounting system to reduce vulnerabilities existing in the controller's office. These actions are fully responsive to the recommendation and therefore recommendation No. 3 is considered closed upon issuance of this report.

You suggested the need for the audit report to recommend that the firm of consultants engaged to improve IITA's management meet with USAID and other donors. The purpose of the meeting would be to discuss the incorporation of donor accounting and reporting requirements into the new system. You also wanted IITA to be required to provide the donors quarterly reports about the progress in implementing the new management system. We agree these actions are needed. Your suggestions were incorporated under "Other Pertinent Matters". They were not included in the report as formal recommendations since the auditors had not fully developed these particular points.

You also suggested that the report should recommend REDSO/WCA amend the cooperative agreement to clarify the allowability and acceptability of IITA's professional personnel procedures. We agree this should be done. Again, the auditors did not thoroughly develop this issue. Therefore they could not incorporate your suggestion in the report as a formal recommendation.

Please advise RIG/A/Dakar by cable within 30 working days of actions taken or planned to close these audit recommendations.

We appreciate the assistance and cooperation provided to the audit firm and our representative during this review.



Price Waterhouse

July 3, 1987

Mr John Competello
Director RIG/A/DAFAR
C/o American Embassy
DAKAR/Senegal

Dear Mr. Competello,

We have pleasure in submitting our final report on the audit of
the International Institute of Tropical Agriculture.

Yours faithfully,



NON-FEDERAL AUDIT OF THE
ZAIRE CASSAVA OUTREACH PROJECT
(660-0077)
AND THE ZAIRE APPLIED RESEARCH
AND EXTENSION PROJECT
(660-0091)

JULY 3, 1987



ACRONYMS

FSN	Foreign Service National
IITA	International Institute of Tropical Agriculture
PIO/C	Project Implementation Order for Commodities
PIO/P	Project Implementation Order for Participants
PIO/T	Project Implementation Order for Technical Services
PRONAM	Government of Zaire National Cassava Research Program
PSC	Personal Service Contract
REDSO/WCA	Regional Economic Development Supporting Operations Office for West and Central Africa
RIG/A/DAKAR	Regional Inspector General for Audit/Dakar
USAID	United States Agency for International Development.



EXECUTIVE SUMMARY

The Regional Economic Development Supporting Operations Office for West and Central Africa (REDSO/WCA) signed a contract with the International Institute of Tropical Agriculture (IITA) on May 2, 1980 and a follow-on cooperative agreement on July 29, 1985. The purpose of the contract was to develop the institutional capability of the Government of Zaire National Cassava Research Program to conduct adaptive and applied research on cassava with the objective of improving cassava yields, increasing cassava plant disease and insect resistance and improving the institutional value of cassava. The purpose of the cooperative agreement was to continue the work started under the contract and to increase the capabilities of Zaire to maintain indigenous institutions capable of acting as centers for the development and transfer of agricultural technology. The contract expired on July 31, 1985 with obligations and expenditures totalling \$2,620,280 in addition to \$432,580 for training costs. The cooperative agreement has an estimated completion date of May 15, 1988 and is expected to require \$5,034,700 to accomplish its tasks however only \$2,835,000 has been obligated to date. USAID/Zaire is responsible for administering both projects.

The Regional Inspector General for Audit/Dakar contracted for a non-federal financial and compliance audit. We were required to review and audit the systems, accounts, and internal controls in use by IITA in connection with the dollar costs of the contract and cooperative agreement. The objectives of the audit were to determine: (a) the validity and propriety of expenditures, (b) the adequacy of administrative and internal controls, and (c) compliance with contract, cooperative agreement and AID regulations.

We concluded that IITA had invoiced USAID/Zaire for some expenditures which were either invalid and/or unsupported. We concluded that the IITA expense coding procedures required strengthening. We concluded that USAID/Zaire Controller's Office operations have significant weaknesses which require corrective action. We concluded that IITA complied with most, but not all contract, cooperative agreement, and AID regulations.



The results of the IITA/Zaire teams efforts have been fairly positive to date. Substantial progress has been achieved in the areas of research, extension, technology dissemination, and staff development. A newly developed type of cassava has produced yields from 50 to 300% higher than local varieties, insect resistance has been increased, a 120 hectare multiplication farm has been established and 16 local staff members have obtained relevant Masters degrees including 6 who obtained Ph.Ds.

We found that \$99,638 of salary expenses and overhead had been mischarged to the contract (project 660-0077) instead of to the cooperative agreement (project 660-0091). We found that \$68,577 of Short Course training expenses were unsupported. We found that \$79,577 of overhead charges were questionable and most probably not allowable unless IITA is successful in providing additional justification and USAID/Zaire accepts such justification. We found that IITA expense coding procedures were weak and allowed for mischarges and improper coding. We found that the USAID/Zaire Controller's Office had serious deficiencies in their ability to account for project funds and to properly audit, control, and process vouchers for payment.

We recommend that the \$99,638 of mischarged salary and overhead expenses be recharged to the proper project. IITA officials agreed to make the correction. We recommend that USAID/Zaire disallow the \$68,577 of Short Course training expenses unless IITA officials could provide supporting documentation. IITA officials stated that they will provide the supporting documents. We recommend that USAID/Zaire disallow the \$79,577 of questionable overhead unless they could be convinced by IITA officials that IITA provided services which USAID was responsible for. USAID/Zaire officials stated that the majority of overhead should be disallowed but that some overhead related to Short Course training might be allowable.

We recommend that IITA develop expense code definitions and determine which employees should be responsible for coding and reviewing accounting entries. IITA officials agreed to develop expense definitions and stated that the problems in the accounting department are due to untrained staff. They stated that the staff are currently being trained to properly prepare and review accounting entries.



We recommend that USAID/Zaire Controller's Office officials review their operations to determine their staffing needs, implement a voucher tracking system, and implement an accounting and reporting system which complies with the Mission Controller Guidebook. Controller's Office officials have taken some steps to correct the noted deficiencies, but state that two to three years will be required before the situation will be optimal.



**NON-FEDERAL AUDIT OF THE ZAIRE
CASSAVA OUTREACH PROJECT (660-0077)
AND THE
ZAIRE APPLIED RESEARCH AND EXTENSION PROJECT (660-0091)**

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NON-FEDERAL AUDIT OF THE ZAIRE
CASSAVA OUTREACH PROJECT (660-0077)
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ZAIRE APPLIED RESEARCH AND EXTENSION PROJECT (660-0091)

PART I - INTRODUCTION

A. Background

On May 2, 1980, the Regional Economic Development Supporting Operations Office for West and Central Africa (REDSO/WCA) signed a contract (REDSO/WCA 80-200) with the International Institute of Tropical Agriculture (IITA), which is based in Ibadan, Nigeria. The purpose of the project (No. 660-0077) was to develop the institutional capability of the Government of Zaire National Cassava Research Program (PRONAM) to conduct adaptive and applied research on cassava with the objective of improving cassava yields, increasing cassava plant disease and insect resistance and improving the institutional value of cassava. In addition, the project was to help PRONAM improve its ability to both make new varieties and research results available for dissemination to small rural farmers and identify and develop ways to overcome economically significant cassava disease and insect problems. The project was administered by USAID/Zaire and was completed on July 31, 1985. USAID/Zaire obligated and expended \$2,620,280 under this contract. In addition, IITA was responsible for participant training which amounted to \$432,580 as of September 30, 1986.

On July 29, 1985 REDSO/WCA signed a cooperative agreement (Grant No. AFR-0091-A-00-5034-00) with IITA with a stated goal of increasing the marginal labor productivity of small farms in Zaire. The purpose of the cooperative agreement project (No. 660-0091) is to continue to expand, integrate and sustain the structural, technical and managerial capabilities of Zaire to maintain indigenous institutions capable of acting as centers for the development and transfer of agricultural technology with emphasis on food crops. The project is conceived as a ten-year endeavor; however, the cooperative agreement has an estimated completion date of May 15, 1988. The project, through May 15, 1988, is estimated to require \$5,034,700; however, only \$2,835,000 has been obligated to date. AID/Zaire is also administering this project.



IITA is a non-profit corporation which was established on July 27, 1967. It has research stations in 16 African countries and is one of the International Agricultural Research Centers funded by the Consultative group on International Agriculture. IITA's core and extra-core or project activities are supported by many international agencies and organizations as noted in Exhibits 1 and 2.



B. Audit Objectives and Scope

This assignment was a financial and compliance audit performed at the request of USAID/Zaire. It required a review and audit of the systems, accounts, and internal controls in use by IITA in connection with the dollar costs of REDSO/WCA contract 80-200 signed May 2, 1980 and cooperative agreement AFR-0091-A-00-5034-00 signed July 29, 1985. The audit included an examination of the financial statements, and a review of the compliance with the terms and conditions of the contract and cooperative agreement. The objectives of the audit were to determine: (a) the validity and propriety of expenditures, (b) the adequacy of administrative and internal controls, and (c) compliance with contract, cooperative agreement and AID regulations.

The audit work was performed at the IITA offices at Ibadan, Nigeria from March 30, 1987 through April 9, 1987, as well as at IITA and USAID/Zaire offices in Kinshasa, Zaire from April 10, 1987 through April 17, 1987. The audit covered the activity for the entire period of the contract (May 1980 - July 1985) and the expenditures from July 1985 through May 1986 for the cooperative agreement.

We held meetings with Regional Inspector General for Audit/Dakar (RIG/A/Dakar) officials, USAID/Zaire project officers and controller office officials, and IITA accounting, project and administration officials in Ibadan and Kinshasa. We reviewed the terms and conditions of the contract and cooperative agreement and amendments thereunder, applicable standard and general provisions, budgets, related correspondence, and financial reports in order to gain knowledge and understanding of the (a) goals and objectives of the projects and grants, (b) activities being financed by AID under the grants, (c) types of costs intended to be financed, (d) financial procedures and requirements, and (e) results of completed financial reviews.

We reviewed USAID and other US Government authoritative documents to become familiar with cost principles for overhead allocation and accounting for nonprofit and educational institutions. We reviewed USAID procedures for financial monitoring of the contract and cooperative

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agreement. We examined IITA's accounting system including chart of accounts, organizational charts and accounting regulations and procedures to determine if the system meets minimum AID accountability standards. We reviewed the financial statements prepared by IITA's external auditors for the year ended December 31, 1985, (the most current statements available) as well as internal control and management studies performed by external management consultants. On a sampling basis, we reviewed \$2,537,637 of transactions supporting approximately 83.1% of the \$3,052,860 disbursed under the contract and \$328,472 or 46.5% of the \$705,781 disbursed under the cooperative agreement.

Our audit was made in accordance with generally accepted government auditing standards. Accordingly, we included such tests of the records and internal control procedures as we considered necessary in the circumstances.



NON-FEDERAL AUDIT OF THE ZAIRE
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PART II - RESULTS OF AUDIT

The first objective of this financial and compliance audit was to determine the validity and propriety of expenditures. We concluded that IITA had invoiced USAID/Zaire for some expenditures which were either invalid and/or unsupported. The second audit objective was to determine the adequacy of administrative and internal controls. We concluded that the IITA expense coding procedures required strengthening. We also concluded that the USAID/Zaire Controller's Office operations have significant weaknesses which require corrective action. The third audit objective was to determine IITA compliance with contract, cooperative agreement and AID regulations. We concluded that IITA complied with most, but not all contract, cooperative agreement and AID regulations.

The results of the IITA/Zaire team's efforts have been fairly positive to date. Substantial progress has been achieved in the areas of research, extension, technology dissemination, and staff development. Some of the specific accomplishments are (a) the breeding of a type of cassava (F-100) developed at Kiyaka which produces yields from 50 to 300% higher than local varieties; (b) the identification of a cassava clone with a very high level of resistance to the harmful cassava mealybug (Note: the highest resistance level reported from any research program); (c) the establishment of a 120 hectare multiplication farm near Mvuazi; (d) the construction of a training center and the training of 135 personnel in intermediate land extension; (e) the development and repair of research station water and electrical systems, offices and workshops as well as research farm land development; and (f) the development of 16 staff members who obtained Masters Degrees including 6 who obtained Ph.Ds.



From reviewing and testing the records at IITA/Abadan and Kinshasa and at USAID/Zaire, we found that \$3,079 of salary expenses and overhead had been improperly charged to project 660-0077. We found that \$99,638 of salary expenses and overhead had been mischarged to project 660-0091. We found that \$68,577 of Short Course training expenses were unsupported. We found that \$79,577 of overhead charges were questionable and most probably not allowable unless IITA is successful in providing additional justification and USAID/Zaire accepts such justification. We found that the IITA expense coding procedures were weak and allowed for mischarges and improper coding.

We found that the USAID Controller's Office has serious deficiencies in its ability to account for project funds and to properly audit, control, and process vouchers for payment. We found that IITA did not obtain prior USAID written approval for employees travelling internationally, or for short-term consultants who worked on the 660-0077 project. We found that a total of \$420 of expenses had been mischarged to the two projects.

We recommend that improper salary expenses be disallowed and that mischarged salary expenses be recharged to the correct project. We recommend that unsupported training costs be subsequently supported or disallowed. We recommend that overhead costs that cannot be justified be disallowed. We recommend that steps be taken to strengthen the IITA expense coding procedures. We recommend that USAID Controller Office officials review their staffing needs and develop new systems for project accounting and the tracking and processing of vouchers. We recommend that IITA be required to adhere to general provision terms related to international travel. We recommend that mischarged expense items be disallowed.



A. Findings and Recommendations

1. Salary Expenses Require Adjustment

The REDSO/WCA contract for project 660-0077 was signed on May 2, 1980. The contract was officially terminated on July 31, 1985. All costs related to this project which are to be reimbursed by USAID should have been incurred between those dates. Salary expenses of \$2,694 related to work performed by a project team member in April 1980 were charged to the project. Also \$84,439 of salary expenses for team members were charged to the project after July 31, 1985. Salary charges are assigned to IITA projects on a quarterly basis. The above-mentioned April 1980 expenses were incorrectly included in the second quarter 1980 salary charge to the project. The \$84,439 mischarge relates to 1985 third and fourth quarter charges. Some but not all of the salary entries were reversed and charged to the follow-on project 660-0091 by IITA accounting staff. The effect of these mispostings is that \$87,133 was improperly charged to project 660-0077. Also project 660-0091 has been undercharged \$84,439 for salary expenses.

RECOMMENDATION NO. 1

We recommend that USAID/Zaire: (a) disallow \$2,694 and the related 18% overhead charge of \$485 related to the team members salary for project 660-0077, and (b) disallow \$84,439 and the related 18% overhead charge of \$15,199 for 1985 third and fourth quarter salary expenses for project 660-0077 and request IITA to properly include these expenses in project 660-0091 accounts.

Discussion

Information related to salaries is often closely held and sensitive. This is the case at IITA. The accounting entries for salaries are prepared by senior financial management. At the time the salary entries for the third and fourth quarter 1985 were being prepared, IITA realized a change in senior financial management. The new financial manager did not properly account for the cut-off and transition of salary expenses from the old project to the new.



Management Comments

The IITA Budget and Financial Director reviewed the proposed adjustments and agreed that they were appropriate.



2. Training Costs Need to be Supported

The REDSO/WCA contract 80-200 Statement of Work, Section 2 on Technical Services, items (b) and (c) identify the various project training activities to be carried out by the contractor under the contract. The contract states that "USAID will issue separate documentation to approve funds for this training". IITA invoiced USAID \$94,477 under project 660-0077 for Short Courses held at IITA. Per review of documents made available to us, we were able to find supporting PIO/P's for only \$25,900 for Short Course training under project 660-0077. The difference of \$68,577 represents unsupported and undocumented training expenses. The effect of the unsupported training expenses is that USAID/Zaire may have paid for training activity not related to project 660-0077.

RECOMMENDATION NO.2

We recommend that USAID/Zaire disallow the \$68,577 of Short Course training expenses until IITA can provide appropriate supporting documentation.

Discussion

IITA's training records and files are not maintained so as to facilitate USAID type audits. We discussed our difficulties with the Director of the International Cooperation Program who was quite helpful in suggesting ways to find the necessary documentation. He provided the three Project Implementation Orders for Participants (PIO/Ps) which support \$25,900 of training for 12 participants. The Director also suggested that if we were unable to find the necessary documentation at IITA headquarters in Ibadan, we might have more success at the IITA project field office in Kinshasa, or at USAID/Zaire. The IITA project training officer in Kinshasa was able to identify the names of twenty (20) participants who attended short courses at IITA Ibadan, however he was unable to provide the related funding documents or PIO/P's. The training officer believed that six of the twenty participants identified received their training under the follow-on 660-0091 project.

The USAID/Zaire records for participant training had all been retired and sent to storage. The USAID person responsible for those records was on leave. Therefore we were not able to review USAID documentation.



From our review of IITA records and discussion with its director, we believe that supporting documentation exists at IITA/Ibadan for the undocumented expenses. We believe that IITA/Ibadan training officials will be able to retrieve and provide the missing documentation if they make an effort to do so.

Management Comments

IITA/Ibadan officials stated that they would follow-up on any Short Course participant training questions that were not resolved in Kinshasa. IITA/Zaire officials stated that they would supply IITA/Ibadan with the names of trainees who attended Short Courses.

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3. IITA Expense Coding Procedures Need to Be Strengthened

The General Provisions of contract 660-0077 and the Mandatory Standard Provisions of cooperative agreement 660-0091 define the requirements for maintaining books, records, documents and other evidence in accordance with the grantee's usual accounting procedures to sufficiently substantiate charges to the grant. While performing tests of the transactions under the contract and cooperative agreement, we noted five instances where expenses were mischarged or miscoded. The mischarges and miscodings were due to a number of reasons:

- (1) IITA does not have standard procedures defining who is responsible for assigning and approving project expense codes.
- (2) The IITA employees currently assigning expense codes are not familiar with the various project agreements and therefore cannot determine what expenses are properly chargeable.
- (3) The expense codes which have recently been established are sufficient to cover all types of expenses; however, employees responsible for coding do not fully understand which expenses apply to which codes. Procedural documentation explaining the expense codes has not been developed.

The effect of the deficiencies with the coding system is that USAID cannot be certain that all project expenses or invoices are correct.

RECOMMENDATION NO. 3

We recommend that USAID/Zaire request IITA officials to implement the following steps:

- (a) develop definitions and provide examples of the types of expenses to be covered by each expense code;
- (b) determine who should be responsible for assigning expense codes and ensure that the designated employees receive and understand the expense code definitions;

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- (c) determine who should be responsible for reviewing expense codes and ensure that the designated employees are familiar with the USAID agreements and provisions so that they can determine whether expenses charged are allowable.

Management Comments

IITA/Ibadan officials agreed that there are some problems with expense coding and reviewing; however, they believe the majority of problems relate to the quality of the accounting staff.

They stated that the IITA employees are currently being trained in the use of new expense codes and that code definitions and examples will be developed.

USAID/Zaire Comments

USAID/Zaire officials stated that they are aware of IITA's efforts to strengthen the expense coding system. They believe IITA's efforts will result in a system which will correctly account for all expenses.



4. Inability of the USAID/Zaire Controller's Office to Properly Audit and Process Vouchers

USAID Project Management and Controller Office personnel have defined procedures and guidelines for the administration and financial monitoring of contracts and cooperative agreements. These procedures are defined in the Project Officers' and Controller's guidebooks. For the contract and cooperative agreement we reviewed the activity which transpired regarding the obligation and earmarking of funds as well as voucher approval, examination, and processing. We noted the following conditions:

- (a) invoices were processed and paid although they included a line item (for training) which was not authorized per the contract budget;
- (b) invoices were processed and paid without determining whether the overhead percentage applied by the contractor was in agreement with the contract;
- (c) project funds were transferred between PIO/Ps, Project Implementation Order for Commodities (PIO/C's) and Project Implementation Order for Technical Service (PIO/Ts) without following prescribed de-earmarking and re-earmarking procedures;
- (d) vouchers were paid without proper signed authorization of USAID officials;
- (e) six of the seventeen vouchers could not be found in USAID files for analysis purposes.

There are a few reasons which explain why the Controller's Office cannot properly implement and follow defined procedures. The accounting system currently in use is outdated and not in accordance with Project Accounting Guidelines as per the Mission Controller Guidebook. Also, the voucher tracking and filing systems are inadequate and the voucher examiner staff are too few and not properly trained. The effects of Controller Office weaknesses are that (a) vouchers are processed for payment without being subjected to appropriate payment verification procedures, (b) project commitments may be overdisbursed, and (c) vouchers may be lost or paid late incurring interest charges. Also, mission managers do not receive the necessary informative reports for monitoring the financial aspects of projects.



RECOMMENDATION NO. 4

We recommend that USAID/Zaire:

- (a) Determine the number of Foreign Service National (FSN) and American positions required to properly process the Controller Office activity and create those positions;
- (b) implement a voucher tracking system;
- (c) implement an accounting and reporting system which complies with the requirements as defined in the Mission Controllers Guidebook.

Discussion

A mission vulnerability assessment was performed in October 1986 which noted the conditions described above. The study found the Controller's Office highly vulnerable and made recommendations to mission officials as how to rectify the situation. Mission officials have taken steps as noted below.

USAID/Zaire Comments

Controller's Office officials agree that they have a less than satisfactory situation. They have initiated the following corrective actions in the past few months:

- (a) created and filled three additional FSN positions.
- (b) contracted with a professional trainer to conduct on-the-job training in basic AID accounting procedures for a six month period.
- (c) started the process for creating two long-term American Personal Service Contract (APSC) positions to oversee the training process and to assist in reconciling manual records to create a data base.
- (d) obtained a number of software accounting programs from other missions and started reviewing them for applicability.

Controller's Office officials estimate that the full benefits likely to be derived from the steps taken above will require two to three years.



5. Excessive Overhead Costs Should be Disallowed

The overhead rate for the REDSO/WCA 80-200 contract, project 660-0077 was identified under Article VII -Establishment of Overhead Rate. Article VII states "For the 12 month period beginning with the effective date of the contract, pending establishment of a final overhead rate for that period, a provisional overhead of 18%, based upon all direct costs except charges for IITA and local research, and maintenance expenses, shall apply."

IITA charged a total of \$476,779 of overhead on \$2,206,078 of direct costs and \$464,358 of training costs which were not listed under the original budget and were specifically identified as being funded from a separate source. IITA included training costs as direct costs and charged overhead as they believed these costs were covered under the contract. The effect of paying overhead on training costs is that an additional \$79,577 was expended by USAID.

RECOMMENDATION NO. 5

We recommend that USAID/Zaire disallow overhead charges of \$79,577 related to training costs unless IITA can provide adequate documentation to support apportioning any training costs as direct contract costs.

Discussion

The training activities to be performed by IITA are clearly described in the contract Scope of work. Included in the section on Para-professional and Advanced Degree Training (Article I, Section B, Item 2c.) is the statement that "USAID will issue separate documentation to approve funds for this training." Also, under Article VI - Budget, we note that further reference is made to training costs where the contract states, "Items B.2 (d) and (e) under Logistic Support will be provided for separately by USAID and are not included in the Budget for this contract." The item B.2 (e) states "USAID will fund and process the participant trainees mentioned in the scope of work for the contract."



USAID/Zaire created PIO/Ps to cover the costs of participant training. The confusion over the overhead results from IITA invoicing training expenses with the other 660-0077 project expenses. On the first invoice under the 660-0077 project, the IITA financial officer noted that there was "no line item in the budget for training costs." Although training costs were included on the invoice, the 18% overhead charge was only applied to direct costs.

The invoicing of training costs with other project costs continued throughout the life of the project. USAID paid the invoices but raised the question of trainee costs more than once. The first query regarding training expenses was raised by a previous USAID/Zaire project officer, on August 25, 1981 after receiving IITA invoice number 3. We note that overhead charges were applied to training expenses for the first time on the IITA invoice number 3. However, the issue of overhead charges was not raised in this instance. Training costs were again questioned after invoice number 5 on February 23, 1982 by the USAID/Zaire B&A officer, and again, the question of overhead was not raised. From these and other communications sent to IITA, it appears that USAID officials did not realize that overhead was being applied to training expenses. They were simply using the supporting training information to charge expenses against the PIO/P's. Because USAID continued paying for training expenses without questioning the overhead application, IITA apparently assumed that overhead on training expenses was allowable. With the weaknesses in the USAID Controller's Office, as noted in recommendation 4, the discrepancy did not surface until RIG auditors performed a preliminary project review.

If one applies the 18% overhead rate to the total of the expense line items which are deemed to be allowable, \$2,206,678, the resulting overhead charge is \$397,202. The difference between the allowable figure and the \$476,779 paid to IITA is \$79,577.



Management Comments

IITA officials stated that they believe a portion of the overhead expenses related to training costs should be allowed. They note that the contract states that "AID will fund and process trainee costs." IITA believes that they assumed increasing amounts of responsibility for processing trainees as the project progressed. They point out that the PIO/Ps for trainees do not have an overhead component included. [Per review of the contract, we could not identify what activities are involved in processing trainees. We assume processing includes administrative assistance with travel, university registration, progress review and counseling, etc. We noted that IITA was involved in these types of activities.] IITA officials would like USAID/Zaire officials to consider IITA's viewpoint given the amount of assistance they provided to the trainees.

USAID/Zaire Comments

USAID/Zaire officials stated that the trainee processing activities performed by IITA for Advance Degree trainees was as per the contract and that the amounts provided for in the PIO/Ps compensated for such activities.

However, USAID/Zaire officials stated that they would consider IITA's request for overhead allowance for the processing of Short Course trainees.



6. International Travel and Short Term Consultants not Approved in Advance by USAID

The general provisions to the REDSO/WCA 80-200 Contract and the Standard Provisions (No. 15) of the cooperative agreement state "The grantee is required to present to the project officer for written approval an itinerary for each planned international trip financed by this grant, which shows the name of the traveller, purpose of the trip, origin/destination (and intervening stops), and dates of travel, as far in advance of the proposed travel as possible, but in no event less than three weeks before travel is planned to commence." Also Article III, Section B, titled Consultants, of the contract states that "all short-term consultants must be approved in advance by USAID/Kinshasa." IITA did not receive prior written approval from USAID for any international travel or for short-term consultants. Prior written approval was never obtained because IITA officials in Kinshasa did not realize it was required and were simply notifying USAID officials verbally. The effect of this situation is that USAID officials might not have had full knowledge of the activities of the projects. Also, short-term consultants who were unqualified or had non-relevant experience could have been used on the project.

RECOMMENDATION NO. 6

We recommend that USAID/Zaire require that the general provision terms related to international travel be followed and that prior written approval be obtained.

Discussion

IITA and USAID/Zaire officials stated that approval was usually received or given verbally and that no problems had been encountered from the lack of written approval. USAID officials stated that all consultants were, in fact, competent and acceptable and that they were aware of most project related international air travel.

IITA officials at Ibadan stated that it is their policy that all international air travel be approved by the IITA program director before travel documents are issued. In our tests of air travel from Nigeria, we found this system to be operational and effective.



Management Comments

IITA officials in Ibadan have stated that they would re-emphasize the need for advance written USAID approval for international travel to the IITA team members in Kinshasa. IITA officials in Kinshasa stated that they will attempt to obtain prior written USAID approval in the future.

USAID/Zaire Comments

USAID/Zaire officials stated that the IITA team is currently formalizing procedures to ensure that IITA team members obtain prior written approval before travelling.



7. Mischarged Expense Items Should be Disallowed

The General Provisions of contract 660-0077 and the Mandatory Standard Provisions of cooperative agreement 660-0091 define the requirements for maintaining books, records, documents and other evidence in accordance with the grantee's usual accounting procedures to sufficiently substantiate charges to the grant. While performing tests of the transactions under the contract and cooperative agreement, we noted the following conditions: (a) \$159 of travel expenses related to another IITA project was charged to project 660-0077 (b) an expense of \$177 for clothing was improperly charged under project 660-0091. (c) office supplies requisitioned for project 660-0077 were miscoded as commodities purchased. (d) Field and office supplies requisitioned under project 660-0077 were miscoded as international travel expenses. (e) A Cameroon visa (\$18) expense was charged to project 660-0091; however, the recipient was unknown to IITA/Zaire personnel. The mischarges and miscodings were due to coding system weakness as noted in recommendation number three. The effect of the mischarges is that \$159 and the related 18% overhead of \$28 were improperly charged to project 660-0077 also, expenses of \$195 (\$177 + \$18) and the related 18.8% overhead of \$36 were improperly charged to project 660-0091.

RECOMMENDATION NO. 7

We recommend the USAID/Zaire disallow \$187 for improper charges under project 660-0077 and \$232 for improper charges under project 660-0091.

Discussion

The charge of \$159 of travel expenses which related to another project resulted from a breakdown in cost allocation and review procedures. The employee travelled to three cities to perform work on two distinct projects. A total of \$783 of expenses were incurred. The accountant who determined project cost allocation simply split the expenses



50/50, overcharging the 660-0077 project by \$159, (voucher 12-1240). The person who reviewed the accountant's expense allocation did not notice the error. We noted that the expense forms for claiming reimbursement have been revised and improved since this misallocation occurred. The new form and procedures require the travelling employee to identify the projects to which expenses relate. The reviewer will still be required to determine whether the expense codes are correct and whether the expenses are allowable.

While reviewing professional staff benefits under the 660-0091 project we noted that voucher 14-573 included an expense item of \$177 (530 French Francs) for "warm clothing." One of the new team members was going to Vichy, France for French language lessons and required winter clothes as it was January. We sympathize with this team members situation and agree that warm clothes are usually a necessity in France in January; however, we do not believe the IITA Professional Personnel Policies Statement No. 2.12 on language study, or the USAID cooperative agreement provisions allow for such expenses. The IITA accountants who prepared and reviewed the voucher did not realize that this expense would not be allowable under the USAID provisions.

The miscodings of supplies as commodities and international travel expenses result from the misuse and lack of control over expense codes. A IITA/Zaire team member travelled to Ibadan on business. On separate occasions, the individual required supplies and materials. One time, when completing the material requisition form (No. 073244) the individual used the account code for commodities rather than supplies. The other time, the individual used the code for international travel. The clerk filling the orders did not note the discrepancy nor did the accountant reviewing the charge. These situations raise the question of who should be responsible for coding transactions and how familiar are they with the expense codes. As the amounts mischarged are not major, no adjustments are required.



The Cameroon visa expense charge was identified as improper by the IITA Administrator in Kinshasa. Since the start of the 660-0091 project, this administrator has been receiving and analyzing the expense charges for the project. The administrator identified voucher 12.1323 in May 1986 as questionable. The expense relates to a visa for a person who is unknown to IITA officials in Zaire. The Kinshasa Administrator regularly informs the International Cooperation and Training Program accountant of expense items that appear incorrect or miscoded. Unfortunately, the Kinshasa Administrator does not yet have documentation identifying proper expense classifications. We commend the ongoing efforts and suggest that this review process be continued.

Management Comments

IITA/Ibadan officials agree that the mischarged items be disallowed.



B. Compliance and Internal Controls

1. Compliance

In part II, Results of Audit, Section A - Findings and Recommendations, we identified the items which were not in compliance with the contract or cooperative agreement. Otherwise, nothing came to our attention that indicated other items were not in compliance with applicable laws and regulations under the contract or cooperative agreement.

2. Internal Controls

In addition to the recommendations related to internal controls as noted in the Findings and Recommendation section of this report, we noted while reviewing the external auditors' observations on accounts for the year ended December 31, 1985 that many internal control recommendations of a financial nature were raised. Some of the recommendations raised have been implemented (e.g. an internal audit department should be set up); however, others remain outstanding. Per discussion with IITA officials, new external auditors were appointed in 1986.

These auditors are taking steps to further strengthen IITA's internal controls.

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C. Other Pertinent Matters

1. USAID's Total Commitment and Responsibility to IITA

AID/Washington and various USAID missions in Africa provided 30.8% (\$8,576,482) of the total IITA funding in 1984. The USAID African missions provided 27.1% (\$2,276,482) of IITA extra-core or "project" funding in 1984. (See Exhibits 1 and 2). The percentage of USAID funding of IITA has remained fairly constant over time. Given the major role that USAID has regarding IITA's existence, and the weaknesses that have been raised in this report and by other consultants and auditors, we believe USAID should take a greater interest in the scheduled revisions to be made to management, operational, financial, and administrative procedures and systems.

Negotiations are currently being held with a firm of consultants to basically "overhaul" the organization, management and information processing capabilities of IITA. We have reviewed reports prepared by the consultants and agree that some action needs to be taken to ensure more efficient and effective operations. One of the specific areas identified as needing assistance is the budgeting and control of extra core activities.

We briefly discussed with the consultants their approach to revising extra-core activities and noted that no mention was made of working with donors such as USAID to determine their accounting and reporting requirements. We believe that USAID or their designees should provide input to the consultants to ensure that the requirements of various USAID missions are met.

USAID/Zaire Comments

USAID/Zaire officials stated that they strongly desire that IITA officials ensure that the firm of consultants engaged to improve IITA's management and information processing capabilities meet with USAID and other donors, both core and extra-core, to determine and incorporate into the new system donor accounting and reporting requirements. USAID/Zaire officials also request that IITA provide quarterly reports reflecting the implementation progress of the new management system.



2. Differences between USAID Provisions and IITA Professional and Personnel Policies

The Program Director for the International Cooperation and Training Program raised an issue which requires consideration and resolution by IITA and USAID/Zaire. The USAID/Zaire project officer agrees that the issue should be clarified and resolved.

Article IX Section B of the REDSO/WCA 80-200 contract, titled Special Provisions states "Contractor has established policies and procedures which are amended from time to time, relating to personnel and set forth in a document entitled 'IITA Professional Personnel Policies and Procedures.' If not inconsistent with any terms of this Contract, said Policies and Procedures shall apply to professional personnel assigned for performance of service under this contract." The outstanding issue is whose policies apply when there is a conflict.

The IITA official states that his organization has held firm from the time of project inception that IITA policy supercedes USAID policy when differences occur. USAID officials state that they interpret the contract to imply that USAID policy takes precedence however, as no differences have occurred, the provisions have never been tested.

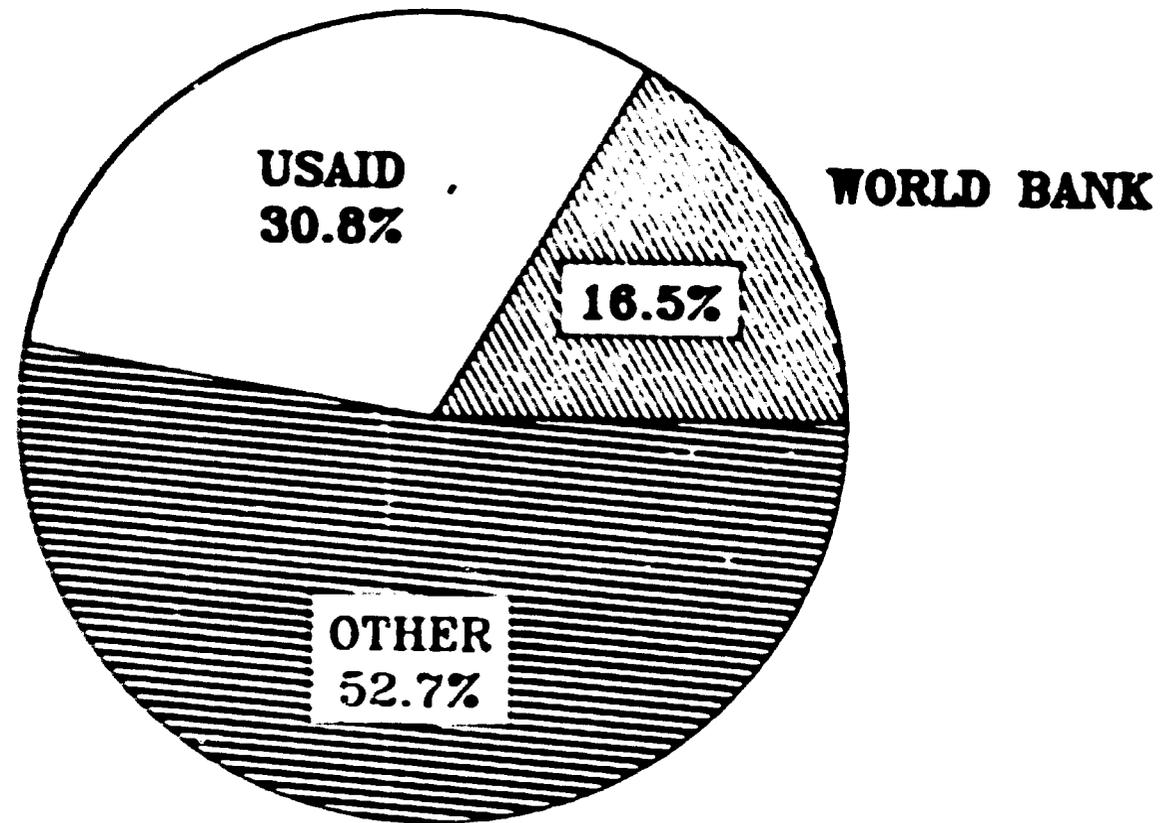
The policies which are most likely to differ relate to salary increases, per diems, housing allowances and school fees. We have reviewed IITA policies and consider them to be thorough and reasonable. We have discussed with IITA officials the reasons why differences between IITA policy and USAID policy might occur and believe that IITA officials have a reasonable basis for contending that IITA policy take precedence.



NON-FEDERAL AUDIT OF THE ZAIRE
CASSAVA OUTREACH PROJECT (660-0077)
AND THE
ZAIRE APPLIED RESEARCH AND EXTENSION PROJECT (660-0091)

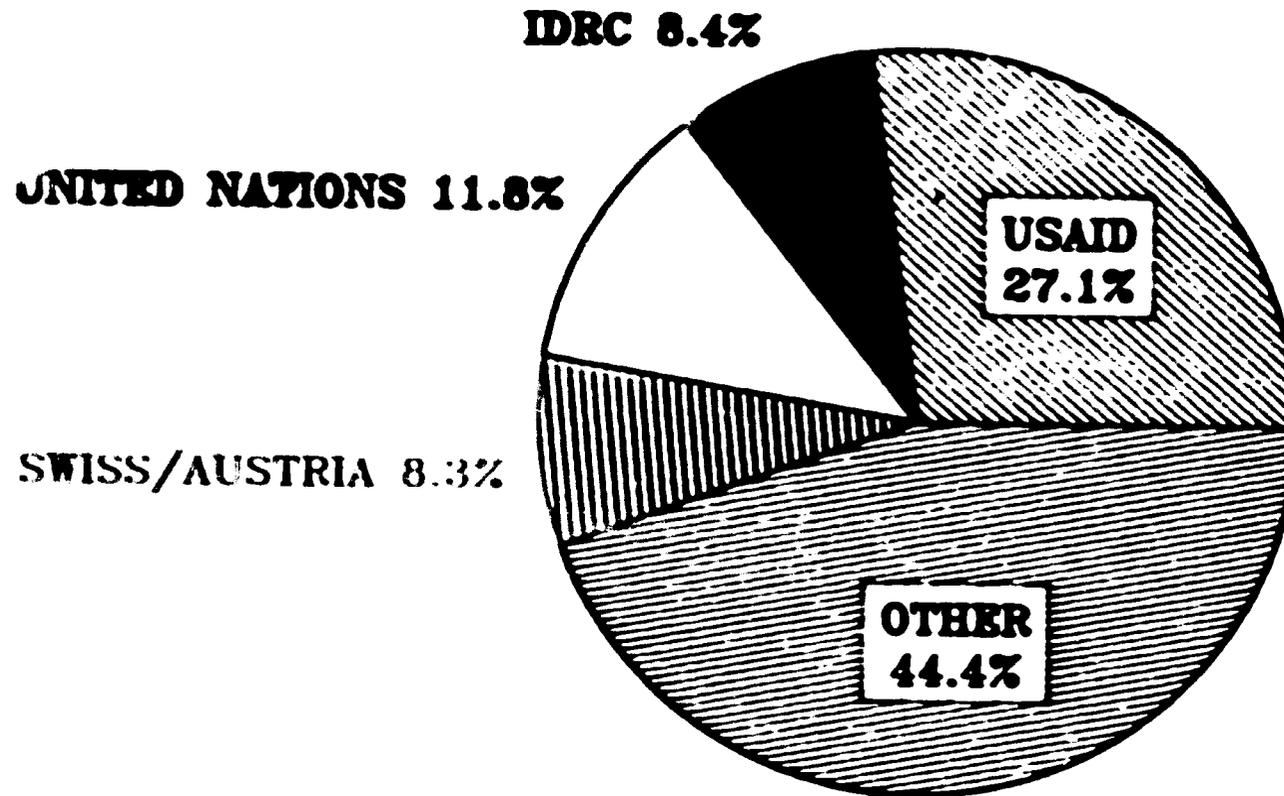
PART III - EXHIBITS AND APPENDICES

IITA TOTAL FUNDING 1984



100% = \$ 27,850,376

IITA EXTRA-CORE FUNDING 1984



100% = \$ 8,398,240

ACTION: RIG-2 INFO: DCM

VZCZCTAA244ESA136
 PP RUTADS
 DE RUEHKE #8414/01 1700750
 ZNR UUUUU ZZH
 P 190750Z JUN 87
 FM AMEMBASSY KINSHASA
 TO AMEMBASSY DAKAR PRIORITY 2782
 BT

LOC:
 19 JUN 87
 CN: 27748
 CHRG: AID
 DIST: RIG

UNCLAS SECTION 01 OF 02 KINSHASA 08414

AIDAC

FOR RIG/A/WA

E.O. 12356: N/A

SUBJECT: PRICE WATERHOUSE DRAFT AUDIT REPORT. IITA

REF: DAKAR 5967

1. MISSION HAS RECEIVED AND REVIEWED DRAFT AUDIT
 REPORT. COMMENTS ARE AS FOLLOWS:

RECOMMENDATION 1:
 USAID CONCURS WITH THE RECOMMENDATION

RECOMMENDATION 2:
 USAID/KINSHASA WILL ALLOW IITA 60 DAYS FROM DATE OF
 ISSUANCE OF AUDIT REPORT TO PRESENT TO THE USAID
 CONTROLLER ANY ADDITIONAL DOCUMENTATION JUSTIFYING THE
 DCIS 68,577.13. ON THAT DATE, IF THE DOCUMENTATION IS
 NOT PRESENTED OR IS NOT CONSIDERED BY USAID AS ADEQUATE,
 USAID WILL DISALLOW THE FULL AMOUNT OR ANY PORTION
 THEREOF WHICH IS NOT JUDGED BY USAID TO BE ADEQUATELY
 SUPPORTIVE.

RECOMMENDATION 3:
 THE DISALLOWANCES OF IOLS 419 DISCUSSED IN THIS REPORT
 SECTION ARE RELATIVELY MINOR CONSIDERING THE DOLS 3.8
 MILLION OF AUDITED EXPENDITURES. HENCE, WE BELIEVE THE
 RECOMMENDATION SHOULD BE LIMITED TO RECOVERY OF THE
 IMPROPER COSTS BY ELIMINATING PARAGRAPHS A), B), AND C)
 CURRENTLY INCLUDED IN THIS RECOMMENDATION. IN ESSENCE,
 IITA'S ACTIONS, AS SHOWN IN THE REPORT, SHOULD BE
 SUFFICIENT TO SATISFY THE INTENT OF THE RECOMMENDATION.

RECOMMENDATION 4:
 THE MISSION GENERALLY CONCURS WITH THIS RECOMMENDATION.
 THE HIGH VULNERABILITY OF THE CONTROLLER'S OFFICE WAS
 DOCUMENTED IN THE ANNUAL INTERNAL CONTROL CERTIFICATION
 REQUIRED UNDER THE FINANCIAL MANAGER'S INTEGRITY ACT
 DATED OCTOBER 31, 1987, AND INCLUDED IN THE REPORT OF
 THE MISSION MANAGEMENT ASSESSMENT TEAM CONDUCTED DURING
 FEBRUARY AND MARCH, 1987, AND FURTHER REITERATED IN AN
 EVALUATION REPORT BY WFM, AID/A, DATED MARCH 18, 1987.

IN ORDER TO CORRECT THESE DEFICIENCIES, THE FOLLOWING
 ACTIONS WERE INITIATED BY THE MISSION PRIOR TO AND

DURING THE COURSE OF THE AUDIT: 1) SINCE THE BEGINNING OF FY 1987 FIVE NEW FSN POSITIONS WERE CREATED AND FILLED; 2) A US PSC POSITION HAS BEEN CREATED AND WILL BE FILLED BY THE END OF FY 1987 AND ANOTHER US PSC POSITION, DEPENDENT UPON LOCAL AVAILABILITY, IS BEING CONSIDERED; 3) A US PSC CONTRACTOR CONDUCTED A TRAINING SESSION DEVOTED EXCLUSIVELY TO THE VOUCHER EXAMINATION PROCESS DURING FEBRUARY/MAY, 1987, AND REDUCED OUR VULNERABILITY IN THIS AREA; 4) THE VOUCHERING PROCESS HAS BEEN FURTHER ENHANCED BY THE ISSUANCE OF A MISSION DIRECTIVE DATED APRIL 27, 1987, WHICH FORMALIZED THE INSTALLATION OF PAYMENT VERIFICATION POLICY NO. 7 REGARDING PROJECT OFFICER APPROVAL REQUIRED BY THE R.T. ROLLIS, JR. MEMORANDUM OF DECEMBER 30, 1983; 5) SYSTEMS FOR IMPROVED CONTROL OVER PSC COMPUTERIZED PAYROLLS AND A NEW COMPUTERIZED FSN PAYROLL SYSTEM ARE BEING DEVELOPED AND ARE EXPECTED TO BE ON LINE BY SEPTEMBER, 1987; 6) WE ARE CURRENTLY COMPUTERIZING FY 1987 OPERATING EXPENSE ACTIVITY AND PLAN TO IMPLEMENT DURING JULY, 1987 A COMPUTERIZED VOUCHER-PAYABLE TRACKING SYSTEM. BOTH OF THESE SYSTEMS WILL REQUIRE PARALLEL ACCOUNTING ACTIVITIES FOR SOME TIME BUT ARE EXPECTED TO HAVE A SIGNIFICANT IMPACT ON OUR VULNERABILITY; 7) ACCOUNTING FOR ADVANCES WILL BE ADDED TO THE COMPUTER PROGRAM AS OTHER SYSTEMS ARE DEBugged; 8) ONE-ON-ONE TRAINING OF FSN STAFF IN COMPUTER SYSTEMS OPERATIONS IS UNDERWAY AT PRESENT WITH A THREE-MONTH US PSC; 9) A TWO-WEEK TRAINING SEMINAR, CONDUCTED BY AFR/CONT, ON GENERAL AID ACCOUNTING CONCEPTS IS TENTATIVELY SCHEDULED FOR EARLY FY 1988. THE ENTIRE CONTROLLER PROFESSIONAL AND CLERICAL STAFF WILL ATTEND THIS TWO WEEK SESSION.

IN VIEW OF THE ABOVE WE BELIEVE THAT WE HAVE IMPLEMENTED THE NECESSARY ACTION TO SATISFY THE RECOMMENDATION.

RECOMMENDATION 5:

USAID GENERALLY CONCURS WITH THIS RECOMMENDATION BUT IT WOULD BE MORE USEFUL IF WORDING WERE CHANGED TO READ --- UNLESS IITA CAN PROVIDE ADEQUATE DOCUMENTATION TO SUPPORT APPORTIONING ANY TRAINING COSTS AS DIRECT CONTRACT COSTS.

RECOMMENDATION 6:

ON PAGE 17, THE LAST LINE OF THE SECOND PARAGRAPH IN THE BT

DISCUSSION SECTION SHOULD BE DELETED. THERE IS A SHORT-TERM IITA CONSULTANT LINE ITEM IN THE COOPERATIVE AGREEMENT. USAID REQUIRES THAT THE GENERAL PROVISION TERMS RELATED TO INTERNATIONAL TRAVEL ALSO BE APPLIED TO THEM.

ON PAGE 18, UNDER THE USAID/ZAIRE COMMENTS, -THEY ARE-SHOULD BE DELETED AND -THE IITA TEAM IS- SHOULD BE SUBSTITUTED IN ITS PLACE.

PART II. C.1., PAGE 20, LAST PARAGRAPH: WE BELIEVE A RECOMMENDATION SHOULD BE INCLUDED HERE TO ENSURE THAT THE FIRM OF CONSULTANTS ENGAGED TO IMPROVE IITA'S MANAGEMENT AND INFORMATION PROCESSING CAPABILITIES:

A) MEET WITH USAID AND OTHER DONORS, BOTH CORE AND EXTRA-CORE, TO DETERMINE AND INCORPORATE INTO THE NEW SYSTEM DONOR ACCOUNTING AND REPORTING REQUIREMENTS AND,

B) THAT IITA PROVIDE QUARTERLY REPORTS REFLECTING THE IMPLEMENTATION PROGRESS OF THE NEW MANAGEMENT SYSTEM.

PART II. C. 2., PAGE 21: HERE AGAIN, WE BELIEVE A RECOMMENDATION SHOULD BE INCLUDED THAT THE REISO/WCA GRANT OFFICER FOR COOPERATIVE AGREEMENT AFR-0091-A-00-5034-00 AMEND THE COOPERATIVE AGREEMENT TO INCLUDE CLEAR, DECISIVE LANGUAGE REGARDING THE ALLOWABILITY AND ACCEPTABILITY OF IITA'S PROFESSIONAL PERSONNEL POLICIES AND PROCEDURES. GROVE

BT

#0414

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USAID/Guinea-Bissau	1
USAID/Liberia	1
USAID/Mali	1
USAID/Mauritania	1
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