PDAAY-848

ISN= 59686

AUDIT OF
PROJECT CASH ADVANCES BY
MISSIONS SERVICED BY
THE REGIONAL FINANCIAL MANAGEMENT
CENTER, NAIROBI, KENYA

AUDIT REPORT NO. 3-698-89-07
January 20, 1989

UNITED STATES OF AMERICA

AGENCY FOR INTERNATIONAL DEVELOPMENT
REGIONAL INSPECTOR GENERAL/AUDIT

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January 20, 1989

MEMORANDUM FOR Director, Regional Financial Management Center, Nairobi, Kenya, Albert Hulliung

FROM: RIG/A/Nairobi, Richard C. Thabet Richard C. Thabet

SUBJECT: Audit of Project Cash Advances By Missions Serviced by the Regional Financial Management Center, Nairobi, Kenya

The Office of the Regional Inspector General for Audit/Nairobi has completed its audit of project cash advances by missions serviced by the Regional Financial Management Center, Nairobi, Kenya. Five copies of the audit report are enclosed for your action.

The draft audit report was submitted to you for comment and your comments are attached to the report. The report contains two recommendations. Both recommendations are considered resolved but require further action before they can be closed. Please advise me within 30 days of any additional information related to the actions planned or taken to implement the recommendations.

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

EXECUTIVE SUMMARY

The Regional Financial Management Center located in Nairobi, Kenya provided financial services to support A.I.D. activities in 14 countries in Eastern and Southern Africa and the Indian Ocean. The Regional Financial Management Center staff consisted of 5 American direct hire employees, 2 American personal services contractors, and 58 foreign service national employees.

The Office of the Regional Inspector General for Audit/Nairobi made an economy and efficiency audit of cash advances to A.I.D. funded projects at the missions serviced by the Regional Financial Management Center. The audit objectives were to (1) determine if project cash advance amounts processed by the Regional Financial Management Center officials and provided to project recipients were appropriate, and (2) evaluate the accuracy of the Regional Financial Management Center cash advance accounting and management reports.

The audit determined that inappropriate amounts of cash were being approved and provided to project cash advance recipients. In addition, Regional Financial Management Center cash advance accounting records and management reports were unreliable and inaccurate.

During the audit, Regional Financial Management Center officials implemented various actions to improve management of project cash advances. These efforts contributed significantly to substantially reducing cash advances from about $9.2 million on September 11, 1987 to about $6.1 million on March 15, 1988. However, the audit concluded that cash advance guidance was needed and the financial record keeping could be improved.

U.S. Treasury and A.I.D. regulations required that cash advances be limited to immediate disbursement needs (i.e. not more than 30 days) unless a longer period could be justified. The intent of the regulations was to insure cash advance recipients had sufficient funds to implement projects while minimizing interest costs to the U.S. Government. Some missions were giving cash advances in excessive amounts. This occurred because missions' officials did not fully understand cash advance criteria. As a result, unnecessary interest costs were incurred. This report recommends that Regional Financial Management Center officials issue guidance to all Center serviced non-controller missions clarifying the regulations on cash advances.

Prudent business practices and A.I.D. regulations required accurate, reliable and useful financial information. The

Regional Financial Management Center cash advance reports contained numerous inaccuracies because (1) some financial staff did not understand A.I.D.'s financial management systems, (2) the supervisory review of voucher processing was ineffective, and (3) the reconciliation of accounting records was inadequate. As a result, considerable staff time was spent maintaining and reconciling duplicative systems, cash advance funds were unnecessarily exposed to loss, and unnecessary interest expenses were incurred. This report recommends that Regional Financial Management Center officials provide additional guidance to the staff accountants on the recording of cash advance transactions and establish a follow-up system to ensure that Center serviced non-controller missions periodically reconcile their records with the Center's cash advance reports.

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PART I - INTRODUCTION

A. Background

The Regional Financial Management Center was located in Nairobi, Kenya. The Center's staff consisted of 5 U.S. direct hire personnel, 2 U.S. personal services contractors, and 58 foreign service national employees. The Center's purpose was to provide financial services to support A.I.D. activities in 14 countries located in eastern and southern Africa and the Indian Ocean. The countries covered were the Comoros, Djibouti, Zambia, Malawi, Kenya, Uganda, Tanzania, Mauritius, Sudan, Seychelles, Ethiopia, Madagascar, Burundi and Rwanda.

The types of services provided those countries varied and depended on the number and types of A.I.D. personnel assigned to specific countries and the accounting needs1/. For example, in the Seychelles no A.I.D. personnel were posted.

Accordingly, all A.I.D. related financial services - budgeting, voucher certification, monitoring, official record keeping, etc. - were the responsibility of the Center. Cable traffic with the American Embassy staff and temporary duty visits were the primary methods used to coordinate and provide financial services.

1/ During the audit, some countries were assigned controllers which affected the Center's responsibilities for cash management practices in those countries. At the time of this report, Sudan; Malawi; Kenya; Tanzania; and Rwanda had controllers assigned which meant the Center no longer had responsibility for cash management practices. However, the Center still had responsibility for maintaining the official accounting records(MACS system).

In Burundi, another example, A.I.D. had Foreign Service National financial-type employees assigned; however, a U.S. direct-hire financial-type employee was not assigned. Accordingly, even though the Foreign Service Nationals could perform some functions, such as voucher and supporting document preparations, functions such as voucher certification fell to the Center's U.S. direct-hire personnel. Again, cable traffic and temporary duty visits were necessary.

Finally, some countries such as Rwanda had an A.I.D. Controller (U.S. direct-hire employee) assigned along with Foreign Service National employees. As such, USAID/Rwanda was able to fulfill most of its financial functions, including voucher certification, and the Center's role was generally limited to recording the official accounting transactions.

Among the various financial transactions handled by the Center and A.I.D. missions were cash advances to underwrite the costs of implementing development projects in the various countries. Cash advances were made on the basis that project implementers did not have the working capital needed to pay project costs. Accordingly, U.S. owned funds were provided in advance of actual project disbursements to be used to pay project costs. For a map of Africa, see Exhibit 1.

B. Audit Objectives and Scope

The Office of the Regional Inspector General for Audit/Nairobi made an economy and efficiency audit of cash advances to A.I.D. funded projects at Regional Financial Management Center serviced missions. The audit objective was to determine if cash advances were being managed economically and efficiently. Specific objectives were to determine if (1) project cash advance amounts approved by Center officials and provided to project recipients were appropriate, and (2) evaluate the accuracy of Center's cash advance accounting and management reports.

The audit covered cash advances to projects in 14 countries serviced by the Center. The audit scope included reported outstanding cash advances to projects totalling $9.2 million as of September 11, 1987. Cash advances totalling $5 million or 54 percent of reported project cash advances were tested based on a judgmental sample of missions with large, medium and small amounts of project cash advances.

The audit was made at the Regional Financial Management Center, Nairobi, Kenya; USAID/Kenya, Nairobi, Kenya; the Regional Economic Development Services Office for East and Southern

Africa (REDSO/ESA), Nairobi, Kenya; the Office of the A.I.D. Representative, Bujumbura, Burundi (OAR/Burundi); the Office of the A.I.D. Representative (OAR/Rwanda), Kigali, Rwanda; and USAID/Malawi, Lilongwe, Malawi1/. Audit field work was done during the period September, 1987 through June, 1988. Responsible officials at the Regional Financial Management Center and the missions visited were interviewed. Project files, financial reports and other pertinent documents were reviewed and tested as necessary. Questionnaires were sent to recipient organizations to verify the accuracy of the Center's reporting. The review of internal controls tested methods, procedures and records established to administer and account for cash advances as discussed in this report. The audit was made in accordance with generally accepted government auditing standards.

1/ Audit issues specifically related to individual missions were covered by separate audit reports addressed to those Missions (Audit Report Nos. 3-612-88-07, 3-695-88-08, 3-696-88-09, 3-698-88-13 and 3-615-88-19).

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PART II - RESULTS OF AUDIT

The audit determined that inappropriate amounts of cash were being approved and provided to project cash advance recipients. In addition, Regional Financial Management Center cash advance accounting records and management reports were unreliable and inaccurate.

Center-serviced missions were approving cash advances to project recipients in amounts which exceeded the immediate disbursing needs for the projects. The Center's cash advance accounting records and management reports contained numerous errors which overstated some cash advance balances, understated other cash advance balances, and failed to record some cash advances.

During the audit, Center officials implemented actions to improve the management of project cash advances. Those actions included (1) issuing additional guidance to some Center - serviced missions on cash advance criteria, (2) issuing additional guidance to Center accountants, and (3) implementing a special review of high value cash advances. Overall, these efforts contributed significantly to substantially reducing cash advances from about $9.2 million on September 11, 1987 to $6.1 million as of March 15, 1988.

To improve the Center's management of cash advances, the report recommends that additional guidance be issued to Center-serviced missions clarifying (1) the criteria governing the amount of cash to be advanced and (2) the requirement for written justification and waiver when advances exceeding 30-day disbursement needs are necessary. To improve the Center's accounting for cash advances, the report recommends additional staff guidance and controls related to the transaction recording process.

A. Findings and Recommendations

1. Cash Advance Guidance Is Needed

U.S. Treasury and A.I.D. regulations required that cash advances be limited to immediate disbursing needs (i.e. not more than 30 days) unless a longer period was justified. The intent of the regulations was to insure cash advance recipients had sufficient funds to implement projects while minimizing interest costs to the U.S. Government. Some missions were giving cash advances in excessive amounts. This occurred because missions' officials did not fully understand cash advance criteria. As a result unnecessary interest costs were being incurred.

Recommendation No. 1

We recommend that the Director, Regional Financial Management Center issue guidance to all non-controller missions clarifying (a) the 30 day disbursement needs basis for cash advances, and (b) the requirement for written justification and waiver when advances exceeding 30 days are needed.

Discussion

The U.S. Treasury Fiscal Requirements Manual and A.I.D. Handbook 19 required that cash advances to project recipients not exceed the amount the recipient would spend during a 30-day period. The regulations also allowed for cash advances to cover a longer period (not to exceed 90 days) if project implementation would be seriously interrupted or impeded by the 30 day rule. However, for A.I.D. to grant project cash advances exceeding 30 day cash disbursement needs, written justification and a waiver approved by the appropriate Bureau Assistant Administrator or overseas A.I.D. Representative was required. The purpose of those requirements was to limit the amount of cash in project recipients hands to the amount necessary to get the job done, since excessive cash advances result in unnecessary interest costs to the U.S. Government and unnecessarily expose the Government to possible losses through fraud or misuse. Overall, the regulations were directed at ensuring cash advances were managed in a cost-effective and efficient manner.

A major consideration in managing cash advances was the need to ensure projects had sufficient funds on-hand to pay project expenses timely. Non-availability of funds threatened orderly project implementation and could result in additional project costs. However, before receiving the funds, the recipients' requests for cash advances had to be processed and approved by various officials at various levels. Because of the diverse situations in underdeveloped countries where recipients operated, the time required to process and receive cash advances varied from country to country, and from recipient to recipient. The time required to process and approve cash advance requests was contingent upon the recipient's capability to effectively forecast cash needs; the recipient's internal process and approval procedures; the availability of mail, diplomatic pouch, airline flights and other delivery services; and the availability of banking facilities.

Generally, project recipients serviced by the Center, through various A.I.D. missions, required up to 65 days to process and receive cash advances. Up to 14 days was required for recipients to develop, prepare and transmit the required documentation to responsible A.I.D. project officers. Up to 7 days were needed for A.I.D. project officers to review, approve and forward the requests to the Center. The Center then took up to 30 days to process the requests. Another 14 days then elapsed before the Regional Administrative Management Center in Paris, France processed the check and got it to the recipient. According to Regional Financial Management Center officials, the U.S. Government's cost for processing cash advance requests averaged about $90 per request.

Because of the lengthy processing time and the Government's processing costs, the audit determined that the first cash advance to a project recipient generally required an amount sufficient to cover 90-day disbursement needs. However, the second and subsequent advances generally could have been limited to 30-day disbursement needs. Giving 90-day initial cash advances provided the recipient and A.I.D. officials (1) the opportunity to evaluate the processing time related to a particular recipient in order to determine if adjustments could be made to streamline the process, and (2) about 30 days disbursement history as a basis for calculating the amount of cash needed for the second advance.

The second and subsequent cash advance amounts, however, should have been limited to 30-day disbursement needs. For example, assume the recipient received an initial 90-day advance and the actual experience in processing the initial request showed that 60 days processing time was required before the recipient received the money. The recipient would then submit his second request 30 days before the initial advance would be exhausted. Thirty days after submitting the second request, the recipient would submit the third request which would be received at the same time the second advance was fully spent. Under this methodology, the recipient, after the initial advance would have no more than 30 days cash on hand at any given time.

All Center - serviced missions visited by the auditors were approving and providing project cash advances to cover recipients 90-day disbursement needs for both the initial and subsequent advances. While few examples were noted where 60-day advances were provided, the standard practice was to give continuous 90-day advances. Similarly, the Center's financial records reflected that other Center - serviced posts not visited were also providing continuous 90-day cash advances.

At the five missions visited, interviews with responsible officials and examinations of project files revealed that little or no written documentation was available to support the 90-day cash advances given to projects and few waivers were provided. In the few cases where waivers were provided, the justification was generally limited to a statement that 90-day advances were needed to support the project. The justification did not include any analysis or rationale supporting the waiver.

When asked why continuous-90 day advances were given, most missions' officials stated they believed it was standard practice to give continuous 90-day advances in African countries. Concerning the requirement for written justification and a waiver, most officials were unaware of the requirement.

Because continuous 90-day cash advances were given rather than 90-day initial advance and subsequent 30-day advances, excess interest costs to the U.S. Government were incurred (See Exhibit 2). Overall, we estimate that more than $155,000 of unnecessary interest costs were incurred annually. (See Exhibit 3). In addition, the excess cash in the hands of recipients unnecessarily exposed A.I.D. to potential losses through fraud and misuse.

Management Comments

Management officials commented that this finding duplicates findings previously reported in other audit reports and that corrective action is already underway or implemented.

The officials also stated that the Center was not responsible for cash management practices at all the missions covered by this report as of September 1987 and suggested that the report delineate responsibilities.

Finally, the officials suggested that the audit report clearly identify the assumptions and basis for the $155,000 of unnecessary interest costs. (See Appendix 2 for full text of comments).

Office of Inspector General Comments

This report does include information developed in individual audits at five Center - serviced missions. Individual audit reports were issued to those missions with recommendations to correct cash management practices. However, not all missions were visited since a sampling basis was used. Thus, this report and recommendation are intended to ensure corrective measures at other non-controller posts where the Center has controller responsibilities.

The Center's statement that they were not responsible for the cash advances practices at all the missions covered by the report as of September 1987 is only accurate with regard to Sudan and Tanzania. In Rwanda, the Center was responsible for all the processing work on advance request vouchers as well as the payment of such advances. In Malawi, on the other hand, the Mission started certifying and paying advances in June 1987. However, as of September 1987, some of the outstanding advances had been certified and paid by the Center. Further, USAID/Malawi continued using the Center's cash management practices. Consequently, the Center was partially responsible for cash advances in Malawi.

The basis and assumptions for the $155,000 of unnecessary interest costs is presented in Exhibit 3. Of the total of $155,000 the Center was responsible for $109,077.

2. Financial Recordings Can Be Improved

Prudent business practices and A.I.D. regulations required accurate, reliable, and useful financial information. The Center's cash advance financial reports contained numerous inaccuracies because (1) some financial staff did not understand A.I.D.'s financial management system, (2) the supervisory review of voucher processing was ineffective, and (3) the reconciliation of accounting records was inadequate. As a result, considerable staff time was spent on maintaining and reconciling duplicative systems, cash advance funds were unnecessarily exposed to loss; and unnecessary interest expenses were incurred.

Recommendation No. 2

We recommend that the Director, Regional Financial Management Center:

a. provide additional guidance to staff accountants on the proper accounting treatment for recording cash advance transactions;

b. remind American supervisors of the need for detailed review of cash advance vouchers; and

c. establish a follow-up system to ensure that all Center - serviced non-controller missions periodically reconcile missions' records with the Center's cash advance reports.

Discussion

The Budget and Accounting Act of 1950 (Public Law 784) set forth the general accounting policies and requirements for U.S. Government agencies' operations. A.I.D. Handbook 19 implemented this legislation. Among other things, the handbook required that A.I.D.'s accounting and reporting systems provide adequate reliable and useful information, and effective control over and accountability for all funds. The purpose of these requirements was to ensure that U.S. Government resources were adequately protected and accountability could be determined.

The Regional Financial Management Center maintained the official accounting records for and provided management information reports related to cash advances to projects in several countries. The Mission Accounting Control System (MACS) was an integral part of the Center's system for accounting for and reporting on cash advances. The MACS A07 Report was the Center's official accounting record of advance accounts for audit trail and analysis purposes. However, this report was generally unreliable and inaccurate.

A September 11, 1987 MACS A07 report showed that $9,192,304.38 was outstanding to 107 projects at the 14 Center - serviced missions. Of the 107 projects, based on our statistical sample, 39 projects (37 percent) had cash advance balances that were either overstated or understated. Overstatements of project cash advances totalled about $2,303,000, and understatements totalled about $1,276,000. Overall, the true cash advance balance was about $8,165,000, for a net overstated balance of about $1,027,000.

Overstated and understated balances were attributed to transaction coding errors by staff accountants in the Center's Financial Management Branch and by various mission staff accountants. Some coding errors resulted in increasing recorded cash advances even though the transaction was intended to eliminate or reduce the cash advance balances. Even though the improper coding was reflected at the bottom of each voucher, the Center's direct hire supervisors review failed to identify such errors before the data was entered; even though they approved the coding.

Because of the coding errors and resulting inaccurate reports, two of the three missions audited maintained manual records on their cash advances - an unnecessary duplication of time and effort. In addition, more time; cost; and effort was required to reconcile the missions' manual records and report inaccuracies to the Center for correction.

The erroneous coding resulted in unnecessary interest costs to the U.S. Treasury when erroneous excessive cash advances were made. In addition, excess advances unnecessarily exposed the funds to loss and abuse.

Management Comments

The Regional Financial Management Center officials did not address this finding in their formal comments to the draft audit report. However, the finding was discussed with these officials at the audit exit conference and their suggestions for word changes were incorporated in this final report.

Office of Inspector General Comments

Recommendation No. 2 is considered resolved. The recommendation will be closed when the Center provides evidence that corrective action has been fully implemented.

B. Compliance and Internal Control

Compliance

The audit showed that the Regional Financial Management Center was not in compliance with A.I.D. cash advance regulations requiring (a) that cash advances be limited to minimum amounts needed for immediate disbursement needs, (b) written justification for cash advances exceeding 30-day disbursement needs, and (c) effective supervision of financial (cash advance) transactions. These conditions are discussed in the report. The compliance tests were limited to compliance issues related to cash advances. Because of the above instances of noncompliance, no assurance relative to compliance can be given for the areas not tested.

Internal Control

Noncompliance issues in this report resulted from weaknesses in internal controls. Guidance and supervision were inadequate to ensure compliance with U.S. Treasury and A.I.D. cash management regulations and procedures. The review of internal controls was limited to the methods, procedures and records related to the cash advance functions.

C. Other Pertinent matters

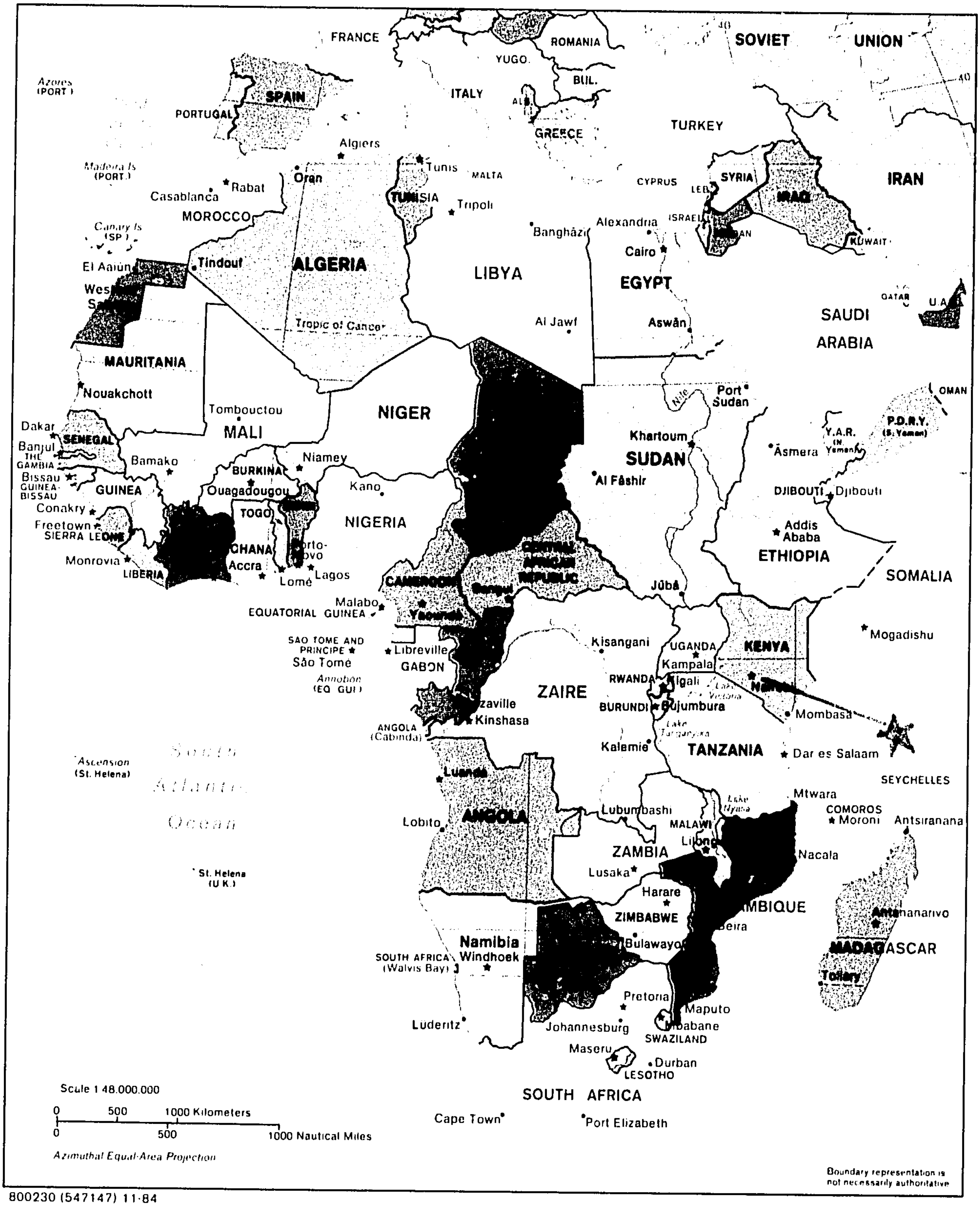
U.S. Treasury and A.I.D. regulations allowed for cash advances when recipients did not have the working capital necessary to underwrite project costs. The audit noted that some missions and the Regional Financial Management Center were making cash advances to some host countries governments even though such governments had idle local currency funds generated by various U.S. Government programs such as PL480 Titles I and II, Cash Transfer Grants and Commodity Import Programs. Such funds should have been considered as alternatives to using U.S.-owned cash. However, officials contacted during the audit usually had not thought of the alternative or were reluctant to involve host governments in managing cash advances. Center officials should review this option in each country they service, because additional interest savings could be available to the U.S. Government.

AUDIT OF
PROJECT CASH ADVANCES BY MISSIONS SERVICED BY THE REGIONAL FINANCIAL MANAGEMENT CENTER, NAIROBI, KENYA

EXHIBITS AND APPENDICES

Exhibit 1

Africa



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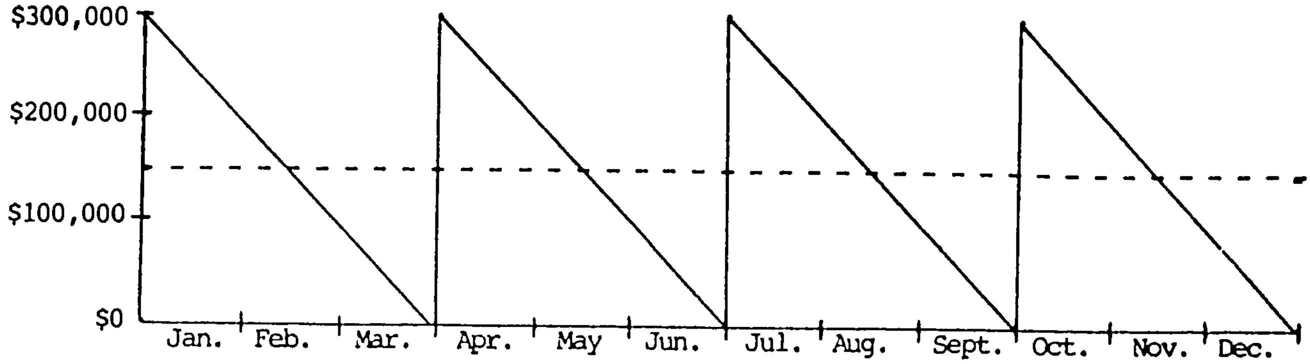
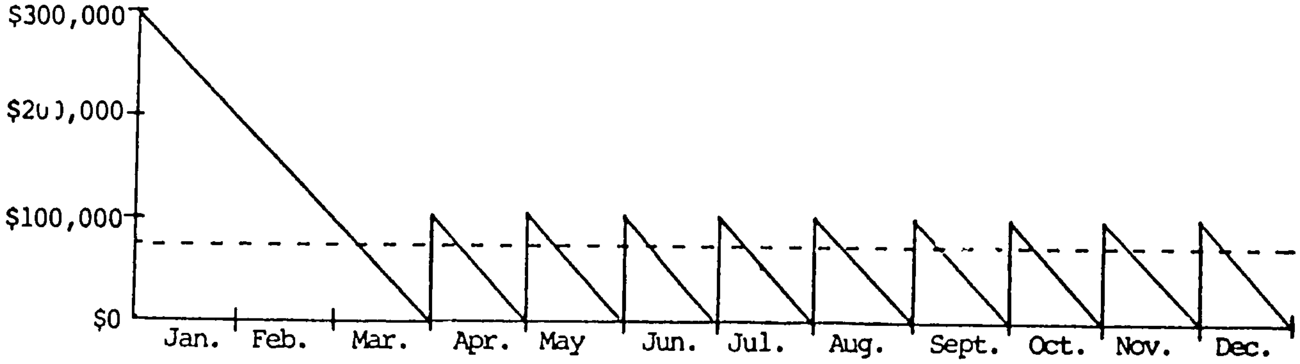
14

Illustration of Interest Savings Associated With 30 day V. 90 Day Advances Based on $100,000 Monthly Cash Needs

Current Practice - 90-Day Advances



Proposed Practice - 90-Day Initial Advance, 30-Day Subsequent Advances



LEGEND

__________ Cash on Hand
- - - - - - - Average Cash Balance

ASSUMPTIONS

(1) Equal monthly cash needs of $100,000.
(2) Recipient cash disbursements are level throughout each month.

RESULTS

(1) Current practice results in recipient having $150,000 average cash balance during first year. U.S. Government interest cost is $12,000 based on 8 percent current value of funds rate.

(2) Proposed practice results in recipient having $75,000 average cash balance. U.S. Government interest costs is $6,000.

(3) Interest cost during subsequent years would be the same for current practice (assuming same current value of funds rate); however, cost drops to $4,000 under proposed practice since initial advance of $300,000 would not be required.

(4) Processing costs would increase from $360 ($90 transaction costs x 4 vouchers) to $1080 ($90 transaction cost x 12 vouchers).

(5) Overall savings to U.S. Government would be $5,460 (6,000 interest savings minus $540 additional processing costs) during first year and $7,280 during subsequent years.

Exhibit 3

Computation of Unnecessary Interest Cost

		$
1.	Value of cash advances audited in five USAID missions of Kenya, Burundi, Rwanda, Malawi and REDSO/ESA	4,963,045
2.	Unnecessary interest costs per the Individual Mission audits	83,743
3.	Unnecessary interest costs as a percentage of audited value of cash advances (83,743/4,963,045)	1.687331%
4.	Unnecessary interest costs throughout RFMC client missions as of September 1987 (1.687331% of $9,192,305)	155,105
5.	Unnecessary interest costs in controller missions of Tanzania, Sudan and Malawi ($2,727,837.37x1.687331%)	46,028
6.	Unnecessary interest costs in non-controller missions ($9,192,305-2,727,837)x1.687331%	109,077

Assumptions:

1. 90-day cash advances is the standard operating procedure throughout RFMC client missions.
2. For each dollar in outstanding advances 1.687331 represents unnecessary interest cost (the 1.687331% was derived from actual interest incurred over advances in the audit sample).

UNITED STATES GOVERNMENT

memorandum

DATE: December 7, 1988

REPLY TO ATTN OF: A. Hulliung, Director - RFMC

SUBJECT: Draft Audit Report of Project Cash Advances by Missions Serviced by RFMC

TO: Toby L. Jarman, Acting RIG/A/N

As requested in your Memo of Nov. 30, 1988, our comments on subject draft follow:

- As stated previously, we feel this cash advance thing has already been beaten to death and this draft, for the most part, merely duplicates other Reports and Recommendations. For example; REDSO (which includes; Djibouti, Comoros, Mauritius and Seychelles) Burundi, Kenya, Malawi and possibly Rwanda have already issued cash advance guidance in response to Recommendations in the other Reports. Our other clients, not covered by audits, have, in connection with their annual Internal Control Assessment either issued guidance or scheduled a date for issuance.

- The draft presentation is still very confusing in that it does not clearly delineate responsibilities. If a summary Report is to include all our clients as of September 1987, it should clearly separate findings and recommendations by responsibility. During September 1987, RFMC was not responsible for cash advances pertaining to Sudan, Rwanda, Tanzania and Malawi. Any finding relating to these countries should be dealt with independently. Also, since audit inception, a Controller's Office was established in USAID/Kenya and any current actions required on advances should be directed to the USAID Controller.

  On page 12 it is stated that "--- we estimate that more that $155,000 of unnecessary interest costs were incurred annually". Given the significance of this estimate we believe it is critical that the assumptions made and the basis for the estimate be detailed in the Audit Report. In addition, the details should clearly distinguish between amounts for which RFMC and controller posts are responsible.

- Other minor comments and suggested editorial changes:

1) Page (i) - "Central Africa" should be changed to Southern Africa".

2) Page (i) - References to RFMC "approval" of cash advances should be changed to either "payment" or "processing". The client missions approve cash advances.

3) Page (ii) - First sentence should be changed to read "During and previous to the Audit..."

4) Page 1 - Should reflect that Sudan has its own Controller's office and RFMC support was terminated Oct. 1987.

5) Page 2 - Seychelles example should indicate that program responsibility was vested in REDSO/ESA and field trips were made by REDSO personnel.

6) Page 2 - Second paragraph. Delete phrase "initiated by RFMC/Nairobi". Requests for advances are initiated only by clients.

In the event you have any questions or require further clarification on our comments, please let us know.

cc: REDSO - S. Shah
CONT - T. Totino
RFMC - S. Patel

<u>Appendix 2</u>

REPORT DISTRIBUTION

Director - RFMC	5
AA/AFR	1
AFR/EA/KUTRB	1
AFR/CONT	1
AA/M	2
AA/XA	2
LEG	1
GC	1
XA/PR	1
AA/PFM	1
M/AAA/SER	1
M/SER/MO	1
M/SER/EOMS	1
PPC/CDIE	3
REDSO/ESA	1
IG	1
DIG	1
IG/PPO	2
IG/ADM	12
IG/LC	1
IG/PSA	1
AIG/I	1
RIG/I/Nairobi	1
RIG/A/Cairo	1
RIG/A/Manila	1
RIG/A/Dakar	1
RIG/A/Singapore	1
RIG/A/Tegucigalpa	1
RIG/A/Washington	1