

PD-ABR-797
ISN 65745

**NON-FEDERAL AUDIT OF
BUDGETARY SUPPORT TO DEVELOPMENT
MINISTRIES IN CHAD, PROJECT NO. 677-0052**

Audit Report NO. 7-677-90-02-N

March 19, 1990

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

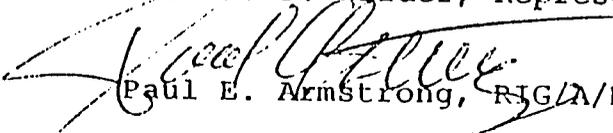
UNITED STATES ADDRESS
RIG/DAKAR
AGENCY FOR INTERNATIONAL
DEVELOPMENT
WASHINGTON, D.C. 20523

INTERNATIONAL ADDRESS:
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C/o AMERICAN EMBASSY
B.P. 49 DAKAR SENEGAL
WEST AFRICA

March 19, 1990

MEMORANDUM FOR Bernard D. Wilder, Representative USAID/Chad

FROM:


Paul E. Armstrong, RIG/A/Dakar

SUBJECT:

Non-Federal Audit of Budgetary Support to
Development Ministries in Chad, Project No.
677-0052. Audit Report No.7-677-90-02-N

Attached is the subject report prepared by Price Waterhouse,
Abidjan, Ivory Coast.

On September 22, 1986 A.I.D. signed a grant agreement with
the Government of Chad (GOC) to provide \$7 million for
financing the payroll and other operating expenses of the
civilian ministries in Chad. Payments were made by A.I.D.
in four installments of \$1,750,000 each to cover project
expenditures from October 1, 1986 to September 30, 1987.
This assistance is a continuation of A.I.D.'s budgetary
support program to Chad that commenced in 1984.

The audit objectives were to determine whether: (i) A.I.D.
funds were disbursed by the GOC in accordance with the terms
of the grant agreement; (ii) GOC internal controls relating
to receipts and disbursement of A.I.D. funds were adequate;
and (iii) the project was in compliance with applicable laws
and regulations.

Price Waterhouse reported that GOC internal controls were
deficient in handling of project bank accounts and payroll
processing. In matters relating to compliance, the auditors
concluded that GOC substantially complied with applicable
laws and regulations.

This is the third audit report issued by Price Waterhouse on
A.I.D.'s budgetary support program in Chad. The two prior
reports issued in March, 1987 and January, 1988 also

identified the same deficiencies described above and made recommendations for corrective actions. However, the current audit demonstrates that GOC did not effectively implement the recommendations.

We therefore believe that prompt and effective corrective action must be taken by USAID/Chad to obtain Government of Chad compliance with project requirements. This report makes one recommendation which will be included in the Office of the Inspector General's audit recommendation follow-up system.

Recommendation No. 1

We recommend that the A.I.D. Representative, Chad, not release subsequent tranches of funds under the program until it is satisfied that the Government of Chad is:

- a. preparing monthly reconciliations of the bank accounts designated for deposits and disbursements of A.I.D. funds;
- b. maintaining and updating a register to account for employee payroll identification documents (census cards); and
- c. computing employees' earnings on the basis of number of days worked as evidenced by attendance records.

Please advise within 30 days of actions taken by the Mission to implement the above recommendation. I appreciate the cooperation and courtesy extended to Price Waterhouse during the audit.

AGENCY FOR INTERNATIONAL DEVELOPMENT

AUDIT OF EXPENDITURE OF US\$ 7,000,000
PROVIDED IN FOUR TRANCHES UNDER
THE BUDGETARY SUPPORT TO DEVELOPMENT
MINISTRIES IN CHAD - PROJECT N° 677-0052



AUDIT OF EXPENDITURES OF US\$ 7,000,000
PROVIDED IN FOUR TRANCHES UNDER
THE BUDGETARY SUPPORT TO DEVELOPMENT
MINISTRIES IN CHAD - PROJECT No. 677-0052



ACRONYMS

USAID	United States Agency for International Development
GOC	Government of Chad
SDM	Budgetary Support to Development Ministries
RIG/A/D	Regional Inspector General for Audit, Dakar

AUDIT OF EXPENDITURES OF US \$ 7,000,000
PROVIDED IN FOUR TRANCHES UNDER
THE BUDGETARY SUPPORT TO DEVELOPMENT
MINISTRIES IN CHAD - PROJECT No. 677-0052



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Section I - Transmittal Letter

Price Waterhouse



July 15, 1989

Mr Paul E. Armstrong
Regional Inspector General for Audit
United States Agency for International Development
Dakar
Senegal

Dear Mr. Armstrong,

1. INTRODUCTION

In accordance with your instructions contained in your letter of June 1, 1989 and the work order attached to it, we have audited the expenditure of an amount of US\$ 7,000,000 provided in four tranches under the Budgetary Support to Development Ministries (SDM) in Chad, project n° 677-0052.

2. BACKGROUND

- 2.1 The grant agreement relating to the Budgetary Support to Development Ministries in Chad was signed on September 22, 1986 between The Government of Chad (GOC) and The United States of America acting through the United States Agency for International Development (USAID). This is a continuation of a budget support program that started in 1984 and is made up of four tranches of US \$ 1,750,000 each i.e. a total of US\$ 7,000,000, with the objective of promoting the economic and political stability of Chad by ensuring that salary and necessary supporting equipment of the civilian ministries were covered. According to the terms of the grant agreement, all salaries paid under the grant will be at the level of at least 60 percent of the pay scale of the GOC.
- 2.2 The first tranche of US \$ 1,750,000 covered expenditure for the months from October 1, to December 31, 1986. The second tranche of US \$ 1,750,000, made available in February 1987, covered expenditure incurred during the period from January 1, 1987 to March 31, 1987. The third and fourth tranches covering expenditure incurred from April 1 to June 30, 1987 and from July 1 to September 30, 1987 were made available in July and September 1987 respectively.



- 2.3 Under the grant agreement, GOC is required to submit to USAID a "utilization plan" describing the nature of expenditures the GOC intends to fund from the grant. When the USAID funds are made available to GOC and are disbursed, GOC is required to submit to USAID an expenditure statement for a specific period. This statement is referred to as an "interim utilization report".
- 2.4 The tranches are mainly utilized to pay the monthly salaries of GOC employees. In order to ensure that salaries are made to bona fide employees, the most reliable evidence is the census card of the employees. The census cards are sequentially numbered and provide summarized personal data of an employee. These cards are also part of the internal control structure of GOC's payroll system.

3. AUDIT OBJECTIVES AND SCOPE

- 3.1 The audit objectives were to determine whether the grants were disbursed :
 - (a) according to the utilization plans submitted by the GOC;
 - (b) under adequate financial controls; and
 - (c) in compliance with the grant agreement terms.
- 3.2 The audit was conducted in accordance with generally accepted US auditing standards and *Government Auditing Standards* issued by the Comptroller General in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether, in this case, the interim utilization reports are free of material misstatement.
- 3.3 The results of our audit are presented in the following three sections of this report :
 - (a) Report on statements of expenditure
 - (b) Report on internal control structure

- (c) Report on compliance with agreement terms and applicable laws and regulations.



4. AUDIT PROCEDURES

Our audit procedures included but were not limited to :

- 4.1 reviewing the grant agreement and related documents between USAID and the GOC;
- 4.2 examining the statements of utilization plans submitted by the Ministry of Finance and approved by USAID and the interim utilization reports submitted by the GOC, and testing the reasonableness, allowability and propriety of project expenditure from January 1, 1987 to March 31, 1987 for the second tranche and July 1, 1987 to September 30, 1987 for the fourth tranche;
- 4.3 determining the GOC's compliance with utilization plans submitted by the Ministry of Finance and approved by USAID;
- 4.4 reviewing and reconciling the GOC's disbursement accounts with BIAT (Banque Internationale pour l'Afrique au Tchad) and the Central Bank of Chad;
- 4.5 determining whether salaries were actually paid to government employees within the Development Ministries and that equipment purchased were delivered;
- 4.6 determining whether the project has complied with applicable laws and regulations, the grant agreement terms and being alert to situations or transactions that could be indicative of fraud, abuse and illegal expenditures;

5. RESULTS OF AUDIT

5.1 Interim Utilization Reports

We examined the interim utilization reports for the four tranches amounting to US\$ 7 million submitted by GOC and concluded that the reports fairly reflected actual expenditure and payments from January 1, 1987 to March 31, 1987 for the second tranche and July 1, 1987 to September 30, 1987 for the fourth tranche.

5.2 Internal control structure



Our review and evaluation of the internal control structure for the disbursement of the grant funds revealed the following:

- (a) Two census cards out of a selected sample of 37 for testing could not be located. Census cards are a key element in identifying employees ; this situation is likely to improve when the payroll is automated.
- (b) The GOC's Treasury was not reconciling both the disbursement account and the special bank account on a monthly basis.
- (c) The GOC-submitted monthly payroll statements do not indicate the actual number of days worked by each employee. This omission has already been reported previously.

5.3 Compliance with grant agreement and applicable laws and regulations

- (a) Our study of applicable laws and regulations and the grant agreement terms did not reveal any case of non compliance.
- (b) We tested transactions and records relating to the four tranches, and all tested items were found to be in compliance with applicable laws and regulations and grant agreement terms.

5.4 Exit conference

At the exit conference on July 15, 1989, the audit findings and recommendations were discussed with GOC Treasury officials and thereafter with USAID officials, whose comments were taken into consideration in preparing this report.

* * * * *

We would like to thank the USAID and GOC officials for their assistance extended to members of our staff in connection with our examination.

Should you need further information or explanations, please contact Mr. H. Ghazareossian or Mr. A. Diabagate of our office.

Very truly yours,

Price Waterhouse



Section II - Report on Statements of Expenditure

Price Waterhouse



US AID/Chad
Project No. 677-0052
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**REPORT ON THE FOUR INTERIM UTILIZATION STATEMENTS,
SUMMARIZED AND PRESENTED AS SCHEDULE A**

AUDITORS' OPINION

We have audited the four interim utilization reports, covering the year from October 1, 1986 to September 30, 1987, summarized and presented as Schedule A, of the expenditure incurred under the Budgetary Support to Development Ministries in Chad, Project No 677-0052, in connection with a grant of US \$ 7,000,000. These reports are the responsibility of the GOC's Treasury. Our responsibility is to express an opinion on these reports based on our audit.

We conducted our audit in accordance with generally accepted US auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the interim utilization reports are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the reports. In this specific case, it included testing costs claimed against the grant agreement terms. We believe that our audit provides a reasonable basis for our opinion.

Schedule A is not intended to present either the financial results of operations of the project or its financial position in conformity with generally accepted accounting principles.

The first and the third tranches of the grant amounting to US \$ 3.5 million were first audited and two separate reports were issued on February 18, 1987 (audit report No 7-677-87-04-N) and on October 23, 1987 (audit report No 7-677-88-01-N) respectively. Each of the reports indicated that the interim utilization reports examined were fairly stated. The current audit assignment was performed during the period from June 26 to July 15, 1989 and covered the expenditure incurred under the second and fourth tranches amounting to US \$ 3.5 million, for the periods from January 1 to March 31, 1987 for the second tranche and July 1 to September 30, 1987 for the fourth tranche.

In our opinion, the interim utilization reports of the four tranches presented on Schedule A and covering the year from October 1, 1986 to September 30, 1987 present fairly, in all material respects, the expenditure incurred under the grant agreement.

July 15, 1989

Price Waterhouse



Section III - Report on Internal Control Structure

Price Waterhouse



US AID/Chad
Project No. 677-0052
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REPORT ON INTERNAL CONTROL STRUCTURE

1. AUDITORS' OPINION

We have audited the four interim utilization reports covering the year from October 1, 1986 to September 30, 1987, summarized and presented as Schedule A, of the expenditure incurred under the Budgetary Support to Development Ministries in Chad, Project No. 677-0052, in connection with a grant of US \$ 7,000,000 and have issued our report thereon dated July 15, 1989.

We conducted our audit in accordance with generally accepted US auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the interim utilization reports are free of material misstatement.

In planning and performing our audit of the interim utilization reports of GOC's Treasury for the year from October 1, 1986 to September 30, 1987, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the interim utilization reports and not to provide assurance on the internal control structure.

The management of GOC's Treasury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of reports in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected.



Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, the significant areas of internal control structure are the following:

- a) Cash receipts and payments, and
- b) Payroll/personnel.

For both of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the interim utilization reports.

The reportable conditions are described in the accompanying findings 1 to 3 presented on pages 11 to 13.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

Price Waterhouse

July 15, 1989

REPORT ON INTERNAL CONTROL STRUCTURE

2. REPORTABLE CONDITIONS

Finding 1

Payroll documents

CONDITION

Two census cards (employee identification cards) out of a selected sample of 37 employees could not be located.

CRITERIA

Census cards, the main documents providing evidence that a person is a genuine government employee, should be adequately safeguarded and filed.

CAUSE

The current payroll system is manual. Consequently, payroll documents are handled by several individuals at the end of each month. The risk of misplacing census cards is high.

EFFECT

Census cards may be lost or temporarily misplaced.

RECOMMENDATION

We recommend that a register should be kept to identify the persons who take census cards in the course of performing their duties. The return of the cards should also be noted, thus ensuring a proper follow up of all census cards.

MANAGEMENT COMMENT

GOC's officials agreed with the finding and stated that this condition will be resolved when the payroll system becomes fully automated.

AUDITORS' COMMENT

In the case of the two employees whose census cards could not be located, we established through enquiries that they were genuine employees of the GOC.

Finding 2
Bank reconciliations



CONDITION

The bank balances at BIAT and the Central Bank of Chad were not being reconciled with statements received from the banks, as recommended in the previous non-Federal audit reports.

CRITERIA

A bank reconciliation statement should be prepared, reviewed and approved on a monthly basis by the GOC's Treasury.

CAUSE

The GOC has not undertaken the necessary measures to implement previous audit recommendations.

EFFECT

Unauthorized bank transactions may remain undetected, and commingling of project funds with other government funds could remain undetected and unrectified. In the absence of bank reconciliations, we tested all payments above FCFA 10 million. Our tests did not reveal any case of unauthorized transactions.

RECOMMENDATION

We recommend that, on a monthly basis, a bank reconciliation statement should be prepared, reviewed and approved by a GOC official for each of the two bank accounts.

MANAGEMENT COMMENT

GOC's Treasurer concurred with the finding and will prepare a reconciliation statement for each bank account on a monthly basis.

Finding 3
Attendance records



CONDITIONS

The payroll statements submitted by the Ministries for the payment of salaries do not include information on the number of days worked by the employees.

CRITERIA

The number of days worked by each employee should be included in the payroll statements, in order to ensure that salary computations take account of relevant data.

CAUSE

The GOC has not undertaken the necessary measures to implement the previous non-Federal audit recommendation.

EFFECT

In the absence of adequate information for control purposes, errors in computation of salaries may result.

RECOMMENDATION

We recommend that the monthly payroll statements, prepared by Development Ministries for payment of salaries, should include the actual number of days worked and that the computation of salaries should be made accordingly.

MANAGEMENT COMMENTS

The Government of Chad disagreed with the audit finding and noted that it is GOC practice that salaries are paid to government employees without any consideration of office attendance records.

AUDITORS' COMMENTS

GOC should take appropriate measures to monitor employees attendance in order to pay salaries on the basis of effective presence of employees and thus avoid overpayment of salaries.



**Section IV - Report on Compliance with Applicable Laws and
Regulations and with Agreement terms**

Price Waterhouse



US AID/Chad
Project No. 677-0052
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**REPORT ON COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS AND
WITH AGREEMENT TERMS**

AUDITORS' OPINION

We have audited the four interim utilization reports covering the year from October 1, 1986 to September 30, 1987, summarized and presented as Schedule A, of the expenditure incurred under the Budgetary Support to Development Ministries in Chad, Project No. 677-0052, in connection with a grant of US \$ 7,000,000 and have issued our report thereon dated July 15, 1989.

We conducted our audit in accordance with generally accepted US auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit in order to obtain reasonable assurance about whether the interim utilization reports are free from material misstatement.

Compliance with laws, regulations, contracts and grants is the responsibility of the management of GOC's Treasury. As part of obtaining reasonable assurance about whether the interim utilization reports are free of material misstatement, we performed tests of the GOC Treasury's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, GOC's Treasury complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that GOC's Treasury had not complied, in all material respects, with those provisions.

Price Waterhouse

July 15, 1989



SCHEDULE A

**SUMMARIZED STATEMENT OF SOURCE AND
 APPLICATION OF FUNDS
 BUDGETARY SUPPORT TO DEVELOPMENT MINISTRIES
 PROJECT No. 677-0052
 FOR THE YEAR ENDED DECEMBER 31, 1987**

FUNDS PROVIDED	<u>Amounts in F.CFA</u>	
Fund provided, 1st quarter	1 846 126	572 250 000
Fund provided, 2nd quarter	1 691 800	528 500 000
Fund provided, 3rd quarter	1 708 000	533 750 000
Fund provided, 4th quarter	1 754 678	546 781 881
	-----	-----
TOTAL FUNDS PROVIDED FOR	7 000 000	2 181 281 881
	=====	=====
FUNDS APPLIED		
Salary disbursed, 1st quarter		597 488 240
Salary disbursed, 2nd quarter		553 619 508
Salary disbursed, 3rd quarter		580 999 083
Salary disbursed, 4th quarter		448 752 798

TOTAL FUNDS APPLIED		2 180 859 629
		=====
Fund balance at December 31, 1987		422 252
Bank account balances at December 31, 1987		422 252

Discrepancies		0
		=====

INTERIM UTILIZATION REPORT
STATEMENT OF EXPENDITURES

III TRAVAIL DE LA SUBVENTION U.S.A.I.D 1966 - 1967

SCHEDULE B

Prepared by GOC to account for grants donated under PROJECT N° 677 06 52 - Year ended December 31, 1967 - Amounts in C.F.A.F

RENTREES	SECTION	CREDITS BUDG	VERIFIEES	BONIS DE CAIPOSE	DONAT 1966	VIREMENTS	BONIS DE CAIPOSE TOTAL 1967	ESTIMES MAJ. 1967	ESTIMES MAJ. 1967-68	1967	1968
Plan & Coopération	4	60.532.68	10.971.961	14.137.271	25.322.232	20.230.946	14.504.348	144.012.894	-	160.145.526	357.074
I. G. C. E.	6	79.793.08	14.766.553	18.865.921	23.028.464	41.651.103	11.162.512	155.813.650	7.850.000	167.306.144	1-7.513.144
Finances & Informat.	7	310.295.52	77.001.114	130.820.028	107.021.242	1231.077.257	77.516.206	1206.593.463	13.101.235	129.515.944	1-19.215.575
Fonction Publique	10	41.016.08	6.896.100	3.363.572	10.210.071	20.274.949	10.551.560	30.820.517	-	41.100.585	- 90.565
Education Nationale	14	541.312.68	71.891.950	196.747.047	108.630.597	1198.476.070	1225.370.252	1423.840.322	-	1592.487.319	1-51.174.714
Santé Publique	15	203.850.28	35.503.113	145.655.117	11.758.330	78.731.236	113.056.746	1196.727.962	-	1277.946.312	1-24.052.067
Affaires Sociales	16	63.835.08	8.000.523	9.455.809	17.530.723	23.229.823	21.642.050	146.671.673	-	162.410.596	1-2.624.634
Travail & Emploi	17	16.345.58	4.347.030	1.785.652	6.120.730	10.221.527	3.220.566	13.550.093	-	19.620.023	1-1.333.323
Sécurité Alimentaire	18	27.615.88	6.339.528	3.725.175	10.024.703	9.920.339	6.679.809	16.322.828	-	26.447.531	1-1.264.375
Agriculture	19	163.075.78	27.350.114	118.030.000	45.410.114	74.850.482	53.144.854	127.995.361	-	1173.413.460	1-20.367.710
Elevage	20	117.202.18	17.053.495	113.560.706	30.634.201	47.577.036	35.604.890	83.641.926	-	1114.296.127	1-2.955.974
Forêt & Environn.	21	56.895.08	10.655.552	116.100.735	26.536.330	14.524.013	15.545.559	30.069.572	-	56.995.532	1- 100.927
Culture Jeunesse & Spl	22	27.600.00	-	-	-	28.211.456	28.809.926	47.021.452	-	47.021.452	1-19.621.452
Commerce & Industrie	23	56.147.08	11.276.127	14.298.444	15.474.505	33.226.534	12.531.672	45.760.206	-	61.234.774	1- 5.037.771
Eaux et Énergies	24	30.300.08	-	-	-	16.463.432	9.229.500	25.692.931	-	1125.692.532	1- 4.667.068
Travaux Publics	25	108.528.08	127.157.475	135.200.321	35.397.796	32.364.312	42.100.891	74.664.631	-	1110.862.399	1-2.334.399
Postes & Téléc.	26	13.446.08	3.529.910	776.140	4.206.050	9.854.410	444.855	10.295.095	-	114.605.145	1-1.157.145
Transport	27	27.325.08	5.540.400	2.467.554	8.007.954	15.431.428	5.415.776	20.847.204	-	28.853.158	1-1.525.358
S. G. C.	2	-	-	-	-	-	-	-	43.046.000	43.046.000	-43.046.000
Justice	11	-	-	-	-	-	-	-	7.757.500	7.757.500	1-7.757.500
Le solde	-	150.058.98	-	-	-	-	-	-	-	-	1150.058.98
TOTAUX		2.161.281.08	28.640.457	127.168.025	607.614.522	1815.700.906	1631.579.400	11.501.251.308	71.704.735	12.161.055.625	422.252

Certifié exact la présente
Situation de la Subvention
USAID - Le 20 Février 1968

Le Trésorier Général



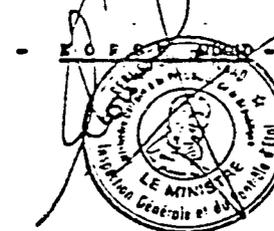
Le Directeur du Budget



Le Directeur des Affaires Économiques et Financières de l'IGCF



Le Ministre délégué à la Présidence de la République chargé de l'IGCF



Le Ministre des Finances et de l'Information



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USAID/Congo	1
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USAID/Ghana	1
USAID/Guinea	1
USAID/Guinea-Bissau	1
USAID/Liberia	1
USAID/Mali	1
USAID/Mauritania	1
USAID/Morocco	1
USAID/Niger	1
USAID/Nigeria	1
USAID/Senegal	1
USAID/Togo	1
USAID/Tunisia	1
USAID/Zaire	1
RIG/I/Dakar	1
RIG/A/Cairo	1
RIG/A/Manila	1
RIG/A/Nairobi	1
RIG/A/Singapore	1
RIG/A/Tegucigalpa	1
RIG/A/Washington	1