

Regional Inspector General for Audit
Nairobi, Kenya

Audit of
the Government of Kenya/Ministry of Health
Clinical Training and Support Services
Component Under USAID/Kenya Project No. 615-0232

Report No. 3-615-93-08-N
January 22, 1993



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GENERAL

AGENCY FOR INTERNATIONAL DEVELOPMENT

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January 22, 1993

memorandum

TO: John R. Westley, Director, USAID/Kenya

FROM: *for* Everette B. Orr, RIG/A/Nairobi *Joseph Fainella*

SUBJECT: Audit of the Government of Kenya Ministry of Health (GOK/MOH) Clinical Training and Support Services (CTSS) Component Under USAID/Kenya Project No. 615-0232, Audit Report No. 3-615-93-08-N

Attached are five copies of a agency-contracted financial audit report of the Government of Kenya Ministry of Health (GOK/MOH) Clinical Training and Support Services (CTSS) Component Under USAID/Kenya Project No. 615-0232. The accounting firm of KPMG Peat Marwick, Nairobi performed the audit.

On September 23, 1985, the United States Agency for International Development (USAID) signed Project Grant Agreement No. 615-0232 with the Government of Kenya. The goal of the Project is to lower Kenya's population growth rate by assisting the Government of Kenya (GOK), Non-Governmental Organizations (NGOs), and private contractors in improving services and increasing the capacity of the Kenya public and private sectors to promote family planning. KPMG audited \$1,581,229 which was the total amount that USAID/Kenya had reimbursed the GOK under the component as of December 31, 1991.

The objectives of the audit were to:

- Audit the GOK/MOH CTSS component's Fund Accountability Statement and express an opinion as to whether the Fund Accountability Statement presents fairly, in all material respects and in conformity with the basis of accounting described in the report, the use of funds in accordance with the grant agreement.
- Consider the GOK/MOH CTSS component's internal control structure in order to determine the auditing procedures for purposes of expressing an opinion on the Fund Accountability Statement and to report on significant internal control deficiencies and material weaknesses.
- Test the GOK/MOH CTSS component's compliance with the terms of the grant agreement, as part of obtaining reasonable assurance as to whether the Fund Accountability Statement is free of material misstatement, and report on any identified material instances of noncompliance.

Due to the materiality of questioned costs, the auditors disclaimed an opinion on the Fund Accountability Statement. The auditors questioned ineligible expenditures of \$5,917 and unsupported costs of \$582,371. The report on the internal control structure noted many reportable conditions which were considered to be material weaknesses. The auditors recommended that the GOK/MOH: (1) appoint an individual to be responsible for preparing reimbursement claims in a format that would meet USAID/Kenya's needs; (2) ensure that GOK/MOH district and provincial offices are aware of the types of expenditures that are allowable under the project; and (3) improve the quality of its document and file maintenance. The report on compliance noted that with respect to the items tested, the GOK/MOH did not comply with certain material aspects, of the grant agreement. Specifically, the GOK/MOH did not maintain adequate books and records as required by the agreement.

The draft audit report was submitted to GOK/MOH and USAID/Kenya for comment and their comments (Appendix I and Appendix II, respectively) were incorporated in the final report by KPMG Peat Marwick. In summary, the GOK/MOH said: (1) that they had been able to locate a number of the documents supporting the above mentioned questioned (unsupported) costs; (2) that they concurred in general with the auditors internal control recommendations; and (3) that USAID grant fund audits should be conducted annually. USAID/Kenya, in general, agreed with the GOK/MOH's comments. This Office has no additional comments other than the recommendations shown below.

We are including the following recommendations in the Office of the Office of the Inspector General audit recommendation follow-up system.

Recommendation No. 1: We recommend that USAID/Kenya determine the allowability and recover, as appropriate, the following questioned costs from the Government of Kenya Ministry of Health:

1.1 ineligible costs of \$5,917; and

1.2 unsupported costs of \$582,371.

Recommendation No. 2: We recommend that USAID/Kenya provide assistance to the Government of Kenya Ministry of Health to develop a plan of action to implement the following internal control improvements that were recommended in the auditor's report:

2.1 appoint an individual to be responsible for preparing reimbursement claims in a format that would meet USAID/Kenya's needs;

2.2 ensure that the Government of Kenya Ministry of Health district and provincial offices are aware of the types of expenditures that are allowable under the project; and

2.3 improve the quality of its document and file maintenance.

We consider Recommendation Nos. 1 and 2 unresolved. Recommendation No. 1 may be resolved upon a final determination of the allowability of the indicated questioned costs. Recommendation No. 2 may be resolved upon USAID/Kenya's agreement to develop a plan of action to implement the above mentioned recommendations. Recommendation No. 1 can be closed upon issuance of a bill for collection or other provision for recovery of any amounts determined to be unallowable. Recommendation No. 2 can be closed by supplying this Office with copies of the plan of action to implement the recommended internal control improvements. Please respond to this report within 30 days indicating actions planned or already taken to implement the recommendations.

Thank you for the cooperation extended to KPMG Peat Marwick and Regional Inspector General for Audit representatives during the audit.

Attachments: a/s.

AUDIT OF
PROJECT NO. 615-0232
WITH THE GOVERNMENT OF KENYA
MINISTRY OF HEALTH (GOK/MOH)

ATTACHMENTS

- H'

MISSION-CONTRACTED AUDIT OF THE
GOVERNMENT OF KENYA MINISTRY OF HEALTH
(GOK/MOH) CLINICAL TRAINING AND SUPPORT
SERVICES (CTSS) COMPONENT
UNDER USAID/KENYA PROJECT NO. 615-0232

MISSION-CONTRACTED AUDIT OF THE
GOVERNMENT OF KENYA MINISTRY OF HEALTH
(GOK/MOH) CLINICAL TRAINING AND SUPPORT
SERVICES (CTSS) COMPONENT
UNDER USAID/KENYA PROJECT NO. 615-0232

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1. INTRODUCTION

1.1. Background

The goal of the Kenya Family Planning Services and Support Project (FPSS) is to lower Kenya's population growth rate by assisting the Government of Kenya (GOK), Non-Governmental Organizations (NGOs), and private contractors in improving services and increasing the capacity of the Kenya public and private sectors to promote family planning. The FPSS Project has 10 components, of which the Clinical Training and Support Services (CTSS) component concerns the Government of Kenya Ministry of Health (GOK/MOH).

The CTSS component is designed to expand delivery of family planning services through hospitals and clinics by training existing medical staff using courses and in-service training. The CTSS component is being implemented by the GOK/MOH on a decentralized basis at various districts and provinces in Kenya.

RIG/A/Nairobi Audit Report No.3-615-90-09, dated June 22, 1990 reported that from project inception to December 31, 1988 USAID/Kenya reimbursed GOK/MOH US\$1,130,702, of which US\$619,830 could not be shown to have been spent on the project. As a result of this audit report, Peat Marwick was requested to perform a Mission-contracted audit including a review of project expenditures reimbursed to GOK/MOH by USAID/Kenya under the Grant.

From project inception date, September 23, 1985, through December 31, 1991 USAID/Kenya had reimbursed US\$1,581,229 under the component.

1.2. Audit Objectives

Peat Marwick was contracted, under its Indefinite Quantity Contract (No.623-0000-I-00-2005-00), to perform a Mission-contracted audit of the Clinical Training and Support Services component of the Kenya Family Planning Services and Support Project Grant No.615-0232, in accordance with generally accepted auditing standards and the U.S. Comptroller General's "Government Auditing Standards" (1988 Revision). The principal objective was to determine whether costs reimbursed to the auditee are adequately supported in accordance with the Grant and are allowable, allocable and reasonable.

With respect to the costs claimed, the objectives of the engagement were to:

- audit the GOK/MOH CTSS component Fund Accountability Statement and express an opinion as to whether the Fund Accountability Statement presents fairly, in all material respects and in conformity with the basis of accounting described in the report, the use of funds in accordance with the Grant Agreement;
- consider the GOK/MOH CTSS component's internal control structure in order to determine the auditing procedures for the purpose of expressing an opinion on the Fund Accountability Statement and to report on significant internal control deficiencies and material weaknesses;
- test the GOK/MOH CTSS component's compliance with the terms of the Grant Agreement, as part of obtaining reasonable assurance about whether the Fund Accountability Statement is free of material misstatement, and report on any identified material instances of non-compliance.

1.3. Audit Scope

(a) Audit Report on the Fund Accountability Statement

The audit covered expenditures reimbursed to GOK/MOH during the period September 23, 1985 to December 31, 1991.

(b) Audit Report on the GOK/MOH's internal control structure

The audit reviewed the internal control structure relevant to the recording of receipts from USAID/Kenya and expenditures incurred and claimed against USAID/Kenya under the Grant.

(c) Audit Report on GOK/MOH's compliance with laws, regulations and the Grant Agreement

The audit report covers only the GOK/MOH's compliance in respect of the Fund Accountability Statement under the USAID/Kenya Grant Agreement.

1.4. Restrictions on Audit Scope

Within the parameters stated above, there were no restrictions on our audit scope with the exception that we have not complied with Government Auditing Standards 3.46 regarding external quality control review and 3.6 in respect of continuing education and training requirements in subjects directly related to the US government environment and to US government auditing. We do not however believe that these scope limitations had an adverse effect on our audit.

In addition, GOK/MOH have not provided us with a letter of representation as required by AICPA Statement of Auditing Standard No.19.

1.5. Audit Methodology

Peat Marwick conducted an initial survey of the accounting records from February 7, 1992 to February 21, 1992, at which time the selection of transactions for detailed testing was completed. Peat Marwick subsequently prepared its audit work program for approval by RIG/A/N, secured approval and performed the field work from March 30, 1992 to August 19, 1992.

The principal audit steps performed included:

- a review of the terms and conditions of the Project Grant Agreement, applicable standard provisions and regulations and other project documents as deemed necessary;
- a review of the auditee's internal control structure in order to assess the auditee's significant internal control policies and procedures;
- performance of detailed compliance, internal controls, and errors and irregularities (SAS 53 and 54) audit procedures to evaluate the auditee's compliance with the Grant provisions, the adequacy of the accounting system and internal controls, and to obtain reasonable assurance of detecting errors, irregularities and illegal acts;
- testing of cost transactions from the Fund Accountability Statement to determine the extent of non-compliance, unallowable or unallocable expenses and the effectiveness of internal controls.

1.6 Summary of Audit Results

1.6.1 Audit Report on the Fund Accountability Statement

Our audit report on the Fund Accountability Statement reports that out of expenditure claimed and reimbursed of US\$1,581,229, there are unsupported costs of US\$582,371 and questioned costs of US\$5,917. As a result of the materiality of unsupported costs, we are unable to express an opinion on the Fund Accountability Statement for the period September 23, 1985 to December 31, 1991. The detailed results of our report are set out in Section 2.

1.6.2 Review of GOK/MOH's internal control structure

Our review of GOK/MOH's internal control structure is set out in section 3. Our report notes that GOK/MOH's controls are inadequate in the following respects:

- control over preparation of the Fund Accountability Statement;
- control over Grant claim preparation;
- control over expenditures;
- control over document and file maintenance.

1.6.3 Review of grant compliance

Our review of GOK/MOH's compliance with the Grant Agreement and applicable laws and regulations is set out in section 4. Our report indicates that GOK/MOH failed to comply with section B.5(b) of the Grant Agreement, concerning maintenance of adequate books and records.

1.7 Summary of Recommendations

A summary of our recommendations is set out below.

	Recommendation Number -----	Page Number -----
Resolve unsupported costs US\$371,983	1	16
Resolve unsupported costs of US\$42,840	2	16
Resolve unsupported costs of US\$150,934	3	17
Resolve unsupported costs of US\$1,179	4	17
Resolve unsupported costs of US\$15,435	5	17
USAID/Kenya to recover questioned costs of US\$336	6	17
Resolve questioned costs of US\$5,312	7	18
USAID/Kenya to recover questioned costs of US\$269	8	18
GOK/MOH to nominate an individual to be responsible for Grant claim preparation and control	9	22
GOK/MOH headquarters to ensure that all districts and provinces are fully aware of nature of allowable expenditures	10	23
GOK/MOH to improve quality of document and file maintenance	11	24

1.8. Summary of GOK/MOH Management Comments

The response of GOK/MOH management to our audit report is attached in Appendix I.

GOK/MOH management raise the following points:-

Firstly, GOK/MOH management advise that they have been able to locate a number of missing or unsupported documents noted in our report. Specific details are included under the individual recommendation numbers.

Secondly, in relation to internal control recommendations, GOK/MOH in general concur with our recommendations, and advise that these have been acted upon.

Lastly, GOK/MOH management advise that USAID Grant fund audits should be conducted annually to avoid the workload, and misplacement of relevant documents.

1.9. Summary of USAID/Kenya Management Comments

The response of USAID/Kenya management to our audit report is attached in Appendix II. USAID/Kenya in general concur with GOK/MOH response to the report.

KPMG Peat Marwick

Certified Public Accountants

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2.

INDEPENDENT AUDITOR'S REPORT ON THE FUND
ACCOUNTABILITY STATEMENT OF GOK/MOH CTSS COMPONENT
UNDER USAID/KENYA GRANT NO. 615-0232
(THE FINANCIAL STATEMENT)

We have audited the Fund Accountability Statement for the period from September 23, 1985 to December 31, 1991. This financial statement is the responsibility of the management of GOK/MOH. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the Government Auditing Standards (1988 Revision) issued by the Comptroller General of the United States with the exception that we did not comply with Government Auditing Standards Sections 3.46 regarding external quality control review and 3.6 regarding continuing education and training requirements. In addition, GOK/MOH did not provide us with a letter of representation as required by AICPA Statement of Auditing Standard No.19. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also assesses the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in note 1 to the Fund Accountability Statement, this financial statement was prepared on a cash basis which is a comprehensive basis of accounting other than generally accepted accounting principles.

As noted in section 2.2 of this report the Fund Accountability Statement includes questioned costs of US\$5,917 and unsupported costs of US\$582,371. Due to the materiality of these costs in relation to total expenditures reimbursed to GOK/MOH under the Grant, we are unable to express an opinion on the Fund Accountability Statement for the period September 23, 1985 to December 31, 1991.

Financial information contained in this report may be privileged. The restrictions of 18 USC 1905 should be considered before any information is released to the public. This report is intended solely for the information of GOK/MOH and The Agency for International Development but this is not intended to limit the distribution of the report, if a matter of public record.

Peat Marwick

CERTIFIED PUBLIC ACCOUNTANTS

NAIROBI

Date: August 19, 1992

2.1. Fund Accountability Statement of GOK/MOH CTSS Component under USAID/Kenya Grant No.615-0232 for the period September 23, 1985 to December 31, 1991

	<u>Notes</u>	<u>US\$</u>
<u>Revenues</u>	2	
Funds received from USAID/Kenya under the Grant		1,581,229
<u>Expenditures</u>	3	
Training, course expenses and vehicle running expenses		(1,581,229) -----
<u>Unexpended funds</u>	4	US\$ - =====

2.1.1. Notes to the Statement

1. Basis of Accounting

The Fund Accountability Statement is prepared on a cash reimbursement basis. Cash reimbursements have been extracted from USAID/Kenya commitment liquidation records. As noted in notes 2 and 3 below, revenues and expenditures are recorded when cash is physically received or expended. As the commitment liquidation records are maintained in US dollars the Fund Accountability Statement has been prepared in the same unit of currency.

2. Revenues

Revenues represent amounts reimbursed directly to GOK/MOH under the Grant from USAID/Kenya during the period September 23, 1985 to December 31, 1991. They exclude grants from other donors, and other sources of income.

3. Expenditures

Expenditures represent amounts expended and claimed against USAID/Kenya during the period September 23, 1985 to December 31, 1991. GOK/MOH has submitted unanalyzed computer printouts of transactions charged against the Grant as support for claims reimbursed by USAID/Kenya. The computer printouts are not analyzed by expenditure category and accordingly it is not possible to analyze expenditures included in the Fund Accountability Statement at greater levels of disaggregation.

4. Unexpended Funds

As USAID/Kenya reimburses GOK/MOH on a reimbursement claim basis, there are no unexpended funds.

2.2 Fund Accountability Statement of GOK/MOH CTSS Component under
USAID/Kenya Grant No.615-0232 for the period September 23, 1985
to December 31, 1991 - Questioned and Unsupported Costs

	<u>Total amount reimb- ursed US\$</u>	<u>Costs not tested US\$</u>	<u>Costs recommended for acceptance US\$</u>	<u>Costs questioned US\$</u>	<u>Costs unsupported US\$</u>	<u>Reference</u>
Training, course expenses and vehicle running costs	1,581,229	779,241	213,700	5,917	582,371	2.3

2.3 Component 1: Clinical Training and Support Services

Costs under this heading consist of expenses reimbursed to GOK/MOH for staff training, course expenses and vehicle running expenses incurred on staff training.

Verification

Background

To support the reimbursement of US\$1,581,229, GOK/MOH has submitted computer printouts to USAID/Kenya reflecting expenditures of \$1,209,246. The computer printouts consist of ledger runs for two GOK/MOH ledger accounts numbered 335-010-194 and 310-000-190. At the commencement of our audit the printouts were incomplete for the following reasons:-

1. There were a number of pages missing on the monthly runs.
2. There were a number of pages where only photocopies were provided. In a number of instances the photocopies were illegible.

The value of the missing and illegible pages amounted to KShs.12,374,385 (US\$483,844 at the exchange rates used to reimburse the claims). As part of our audit, Peat Marwick requested GOK/MOH to locate the missing and illegible pages.

At the completion of audit fieldwork, GOK/MOH have been able to locate additional computer printouts to support KShs.3,052,817 (US\$111,861). The remaining pages, amounting to KShs.9,321,568 (US\$371,983), have not been located and the relevant expenditures have been treated as unsupported in our audit report.

A schedule of the missing and illegible computer printouts is included in Appendix V.

Sample Coverage

In discussions with RIG/A/Nairobi and USAID/Kenya, it was agreed that Peat Marwick should sample from the following locations:-

Nairobi Province
Nyeri District
Central Province
Kisumu District
Nyanza Province
Machakos District

The locations to be audited were chosen on the basis of the relative volume of transactions, and also recognizing that Eastern Province, Embu District, Coast Province and Mombasa District had previously been audited by RIG/A/Nairobi in their report No.3-615-90-09 dated June 22, 1990.

For the above locations all transactions exceeding KShs.8,000 were selected for audit. A summary of our sample sizes and values for each location is shown in Appendix III.

Verification

1. We verified, for each location, a sample of expense vouchers extracted from the computer printouts as follows:
 - agreed expenditures to originating third party documents ensuring that expenditures were allowable, allocable and reasonable;
 - ensured that expenditures were relevant to the project;
 - verified that clinical training and support service activities had actually occurred by reference to correspondence, course reports, and other documents.

Results

1. Total unsupported costs amount to US\$582,371. An analysis of this figure is as follows:-

	KShs. -----	US\$ ----	Note -----
Missing or illegible computer pages	9,321,568	371,983	2
Expenditure claim duplicated	1,228,653	42,840	3
Vouchers sampled but not located:			4
Nairobi Province	2,314,179	97,820	
Nyeri District	746,882	32,083	
Central Province	124,768	5,396	
Kisumu District	181,655	7,256	
Nyanza Province	193,723	8,379	
	<u>3,561,207</u>	<u>150,934</u>	
Vouchers located, but missing supporting documentation, at:			5
Nyeri District	27,264	1,179	
Vouchers located but supported only by photocopies:			6
Kisumu District	340,904	14,700	
Nyanza Province	16,994	735	
	<u>357,898</u>	<u>15,435</u>	
	<u>14,496,590</u>	<u>582,371</u>	

Notes

1. The Kenya shilling unsupported costs are translated at the exchange rates used to claim the relevant expenditures from USAID/Kenya.
2. As noted in section 2.3, background, above, expenditure returns submitted to USAID/Kenya by GOK/MOH are incomplete with a number of missing and illegible computer printouts. The expenditures which would have been reflected on the computer printouts have been treated as unsupported. A schedule of the relevant missing and illegible printouts is included in Appendix V.
3. Expenditures reimbursed to December 1990, amounting to KShs.2,200,700, were claimed on payment voucher 6152993. Included in this claim were KShs.1,228,653 covering the period July 1990 to September 1990 which were previously been claimed on payment voucher 615912022, and as a result were duplicated. Expenditures of KShs.1,228,653 (US\$42,840) are thus unsupported.
4. A number of vouchers maintained at the districts and provinces were not located by district and provincial management. These expenditures are unsupported. A schedule showing frequency and value of missing documents, compared to frequency and value of the Peat Marwick audit sample, is included at Appendix IV.
5. Three payment vouchers at Nyeri district did not have any supporting documentation and are thus unsupported.
6. Twelve payment vouchers at Kisumu district and Nyanza province were supported only by photocopies. Original documentation was not sighted and thus the expenditures are unsupported.

2. Total questioned costs amount to US\$5,917. An analysis of this figure is as follows:-

	KShs. -----	US\$ ---	Note -----
Petrol expenditures supported by originating vouchers, but 40% deemed GOK tax not disallowed, at:			2
Nairobi Province	3,723	161	
Nyeri District	3,359	145	
Central Province	733	30	
	----- 7,815	----- 336	
Petrol drawn down from Government supplies not supported by petrol usage reports at:			3
Kisumu District	42,900	1,535	
Machakos District	89,065	3,777	
	----- 131,965	----- 5,312	
Expenditure on non-Grant item	6,210	269	4
	----- 145,990	----- 5,917	
	=====	=====	

Notes

- The Kenya shilling questioned costs are translated at the exchange rates used to claim the relevant expenditures from USAID/Kenya.
- The following project implementation letters (PIL's) detail expenditure allowable under the project grant:
 - PIL No.12, Page 3 section (c).
 - PIL No.28, Attachment (c).
 - PIL No.44.
 - PIL No.45.
 - PIL No.57.
 - PIL No.78.
 - PIL No.88.

The PIL's state that "AID will reimburse up to 60% of actual petrol costs associated with transport to the field by MOH". The balance of 40% not reimbursable represents deemed GOK tax not allowable under the Grant. GOK/MOH has not disallowed these tax elements in submitting claims for expenditure reimbursement. The relevant disallowable portions are thus questioned.

3. GOK/MOH has claimed volume drawdowns of petrol from GOK district and provincial administration supplies. GOK/MOH has not been able to provide satisfactory evidence, for example petrol usage reports, to show that petrol claimed has been used for Grant purposes.
4. Machakos district has claimed the above expenditure for repairing an office filing cabinet. The expenditure is questioned on the grounds that the expenditure is outside the terms of the Grant.

Recommendation No.1

If GOK/MOH is unable to obtain the missing or illegible computer printouts noted above, USAID/Kenya should recover unsupported costs of US\$371,983 against the next expenditure reimbursement claim submitted by GOK/MOH.

GOK/MOH Management Comments

GOK/MOH advise that they have now located computer printouts supporting expenditures of KShs.5,303,128 (US\$213,663) out of the missing KShs.9,321,568 (US\$371,983). GOK/MOH is continuing to search for the remaining printouts.

Recommendation No.2

USAID/Kenya should recover the duplicated expenditure claim of US\$42,840 for the period July 1990 - September 1990 against the next expenditure reimbursement claim submitted by GOK/MOH.

GOK/MOH Management Comments

GOK/MOH advise that the duplicated reimbursement of US\$42,840 has been referred to The Treasury for confirmation.

Recommendation No.3

If GOK/MOH is unable to provide the missing vouchers amounting to US\$150,934, USAID/Kenya should recover the unsupported costs against the next expenditure reimbursement claim submitted by GOK/MOH.

GOK/MOH Management Comments

GOK/MOH advise that they have now located payment vouchers totalling KShs.375,378 (US\$16,370).

Recommendation No.4

If GOK/MOH is unable to provide original supporting documents to support Nyeri district expenditures of US\$1,179, USAID/Kenya should recover the unsupported costs against the next expenditure reimbursement claim submitted by GOK/MOH.

GOK/MOH Management Comments

GOK/MOH advise that they have now located one original payment voucher amounting to KShs.12,000 (US\$483).

Recommendation No.5

If GOK/MOH is unable to provide original supporting documents to support expenditures of US\$15,435, USAID/Kenya should recover the unsupported costs against the next expenditure reimbursement claim submitted by GOK/MOH.

GOK/MOH Management Comments

GOK/MOH advise that the original supporting documents amounting to US\$15,435 have been previously audited by the Controller and Auditor General and certified as correct and chargeable to the respective programme.

Recommendation No.6

Questioned costs of US\$336, representing deemed 40% tax on petrol vouchers, should be recovered by USAID/Kenya against the next reimbursement claim submitted by GOK/MOH.

GOK/MOH Management Comments

GOK/MOH advise that the questioned 40% tax on petrol has been noted and measures taken to avoid the future re-occurrence of this issue.

Recommendation No.7

If GOK/MOH is unable to show that volume drawdowns of petrol from GOK supplies have been used for Grant purposes, USAID/Kenya should recover questioned costs of US\$5,312 against the next reimbursement claim submitted by GOK/MOH.

GOK/MOH Management Comments

GOK/MOH advise that all petrol drawn and used by Government of Kenya vehicles is recorded on work tickets, and as such is accountable to the project.

Recommendation No.8

USAID/Kenya should recover questioned costs not relating to the Grant of US\$269 against the next expenditure reimbursement claim submitted by GOK/MOH.

GOK/MOH Management Comments

GOK/MOH advise that the filing cabinets purchased for US\$269 are used for Grant purposes and hence the cost incurred is justified.

KPMG Peat Marwick

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3. INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE OF GOK/MOH CTSS COMPONENT UNDER THE USAID/KENYA PROJECT NO.615-0232 (THE FINANCIAL STATEMENT)

We have audited the Fund Accountability Statement for the period September 23, 1985 to December 31, 1991 and have issued a report thereon dated August 19, 1992.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards (1988 Revision) issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

In planning and performing our audit of the financial statement of GOK/MOH we considered GOK/MOH's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide assurance on the internal control structure.

The management of GOK/MOH is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements 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 the 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 financial statements 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, we have classified the significant internal control structure policies and procedures in the following categories:-

- Preparation of the Fund Accountability Statement
- Grant claim preparation.
- Controls over expenditures.
- Document and file maintenance.

KPMG Peat Marwick

For all 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 judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A description of reportable conditions is set out on pages 22 to 24 immediately following this report. In view of the material weaknesses identified, we consider the system of internal accounting control of GOK/MOH to be inadequate for the purpose of properly identifying and accounting for expenditures to USAID/Kenya.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure element 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. In our opinion the reportable conditions set out on pages 22 to 24 are all material weaknesses.

Financial information contained in this report may be privileged. The restrictions of 18 USC 1905 should be considered before any information is released to the public. This report is intended solely for the information of GOK/MOH and The Agency for International Development but this is not intended to limit the distribution of the report, if a matter of public record.

Peat Marwick

CERTIFIED PUBLIC ACCOUNTANTS

NIIRCB:

Date:

August 19, 1992

3.1. Introduction

3.1.1. Definition

American Institute of Certified Public Accountants (AICPA) Codification of Auditing Standards, section 319, defines an organization's internal control structure as consisting of the policies and procedures established to provide reasonable assurance that a specific entity's objectives will be achieved. The internal control structure is composed of three elements:

- . the control environment;
- . the accounting system;
- . control procedures.

The control environment reflects the overall attitude, awareness and actions of management. The accounting system consists of methods and records established to identify, assemble, analyze, classify, record and report transactions. Control procedures are those policies and procedures in addition to the control environment and accounting system that management has established to safeguard the organization's resources.

We have classified the internal control structure of GOK/MOH on a functional basis, relating to the administration of the Grant as follows:-

- Preparation of the Fund Accountability Statement.
- Grant claim preparation.
- Controls over expenditures.
- Document and file maintenance.

3.2 Findings

3.2.1 Preparation of the Fund Accountability Statement

GOK/MOH's head office records are inadequate for the preparation of a Fund Accountability Statement to meet the needs of USAID/Kenya. Expenditure reports submitted to USAID/Kenya consist of computer printouts, aggregated from district and provincial records, showing lists of vouchers charged against two accounting codes numbered 335-010-194 and 310-000-190. There is no narrative as to the nature of expenditures and nothing to indicate that the expenditures claimed are relevant to the Grant. Also there is no evidence that the printouts have been checked by a responsible official to ensure that expenditures are relevant to the Grant.

3.2.2 Grant claim preparation

Expenditure reports are not summarized in narrative form to show the nature of expenditures incurred in each period. USAID/Kenya commits funds to projects on the basis of agreed training programs and budgets. There has been no attempt to prepare expenditure returns in such a format as would enable either USAID/Kenya or GOK/MOH to ensure that the objectives of the grant are being met.

Recommendation No.9

USAID/Kenya and GOK/MOH should, as a matter of urgency, nominate an individual at GOK/MOH to be responsible for preparing Grant claims in a format that would meet USAID/Kenya's needs. This would be beneficial for the following reasons:-

1. Both USAID/Kenya and GOK/MOH would be able to ensure that funds committed are being used properly.
2. GOK/MOH would be able to submit claims on a more regular basis. At present expenditure claims are submitted at intervals of up to 1 1/2 years.
3. A responsible individual would be able to ensure that funds committed are utilized. Over the history of the Grant USAID/Kenya has regularly de-committed funds because GOK/MOH has either not utilized available funds or has not submitted adequate claims to support usage of funds.

GOK/MOH Management Comments

GOK/MOH advise that they have appointed an officer responsible for preparing claims for submission to USAID/Kenya.

3.2.3 Controls over expenditures

Observation

While there appears to be adequate control over the authorization of expenditures at district and provincial levels, there appears to have been no attempt to communicate downward from head office the nature of allowable expenditures. This has led to expenditures being claimed which are not allowable under the Grant, for example the 40% deemed government tax on fuel.

Recommendation No.10

GOK/MOH headquarters should ensure that all districts and provinces are fully aware of the exact nature of expenditures allowable under the Grant.

GOK/MOH Management Comments

GOK/MOH advise that they have advised the districts and provinces of the nature of allowable expenditure and that documents relating to the project will be filed separately at district treasuries and at GOK/MOH headquarters.

3.2.4 Document and file maintenance

Observation

The maintenance of GOK/MOH documents and files at both headquarters, district and provincial levels are inadequate. This has led to a high incidence of unsupported costs as follows:

- headquarters is unable to locate a number of computer printouts which provide the key audit trail between the expenditure reimbursement claims and the actual expenditures incurred at the districts and provinces;
- a number of vouchers were not located at the district and provincial level. In general the filing was poor, and there was no systematic basis of filing.

Recommendation No.11

GOK/MOH should improve the quality of its document and file maintenance. Records relating to the USAID/Kenya Grant should be kept in a secure location, and filed on a systematic basis.

GOK/MOH Management Comments

GOK/MOH advise that filing systems exist whereby vouchers are filed according to programmes and account numbers.

KPMG Peat Marwick

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4. INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH TERMS OF THE GRANT AGREEMENT

We have audited the Fund Accountability Statement under USAID/Kenya Project No.615-0232 for the period September 23, 1985 to December 31, 1991 and have issued our report thereon dated August 19, 1992.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards (1988 Revision) issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to GOK/MOH is the responsibility of GOK/MOH management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of GOK/MOH compliance with provisions of the Grant Agreement. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Material instances of non-compliance are failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts or grants that cause us to conclude that the aggregation of the misstatements resulting from these failures or violations is material to the financial statements. The results of our tests of compliance disclosed the following material instance of non-compliance.

Section B.5 (b), "reports, records, inspections, audit" of the Project Grant standard provisions requires that "GOK/MOH maintain or cause to be maintained, in accordance with generally accepted accounting principles and practices consistently applied, books and records relating to the project and this agreement, adequate to show, without limitation, the receipt and use of goods and services acquired under the Grant". As noted in section 3, we are of the opinion that adequate books and records have not been maintained.

We considered this material instance of non-compliance in forming our opinion on whether GOK/MOH's Fund Accountability Statement is presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated August 19, 1992 on the Fund Accountability Statement.

Except as described above, the results of our tests of compliance indicate that GOK/MOH complied in all material respects with the provisions referred to in the third paragraph of this report, and with respect to items not tested nothing came to our attention that caused us to believe that GOK/MOH had not complied, in all material respects, with those provisions.

KPMG Peat Marwick

Financial information contained in this report may be privileged. The restrictions of 18 USC 1905 should be considered before any information is released to the public. This report is intended solely for the information of GOK/MOH and The Agency for International Development but this is not intended to limit the distribution of the report, if a matter of public record.

Peat Marwick

CERTIFIED PUBLIC ACCOUNTANTS

NAIROBI

Date

August 19, 1992

Efforts are being made by this office and Provincial Accountant Nyeri to trace original vouchers/supporting documents for unaccounted for balance of US\$696.

5. Resolve Unsupported Costs of US\$15,435

As stated in numbers 3 & 4 the expenditures have been audited by the Controller and Auditor General and certified as correct and chargeable to respective programmes. We shall therefore be grateful if the said costs were accepted as allowable and allocable.

6. USAID/KENYA to Recover Questioned Costs of US\$336

The anomaly of questionable input taxes has been noted and measures taken to avoid the future repetition. Instructions to this effect has been given out to the affected departments.

7. Resolve Questioned Costs of US\$5,321

All petrol drawn/used by G.K. vehicles is recorded in work tickets (which are accountable documents). Mileage is also recorded at the end of every prescribed journey. Note that a G.K. vehicle cannot move without the work ticket.

8. USAID/KENYA to Recover Costs of US\$269

The filing cabinets in question are used for programme purposes and hence the cost incurred is justified.

9. GOK/MOH to Nominate An Individual to be Responsible for Grants Claims

An officer has been appointed to undertake the above task. It should be noted that claims will be subjected to verification to ensure that before they are submitted they are proper in terms of agreements.

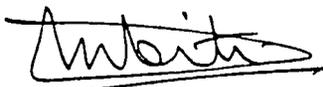
10. GOK/MOH HQS to Ensure District/Provinces are Fully Aware of The Nature of Allowable Expenditure

They have been informed and copies of documents (donor funds) will be filed separately at district treasuries and at the MOH Headquarters.

11. GOK/MOH to Improve Quality of Documentation and File Maintenance

There exists a filing system whereby vouchers are filed according to programmes and account numbers. At the Ministry Headquarters the custody of paid vouchers and supporting documents is our responsibility whereas in the Districts it is the responsibility of District Treasury (Office of the President).

We are recommending that auditing be done yearly to avoid the workload and misplacement of relevant documents after annual audit.



D.M. Mbiti
Permanent Secretary

c.c.
Garry E. Leinen
Director,
USAID

APPENDIX II

UNITED STATES OF AMERICA
AGENCY FOR INTERNATIONAL DEVELOPMENT
U.S.A.I.D. MISSION TO KENYA



UNITED STATES POSTAL ADDRESS
US AID MISSION TO KENYA
UNIT 64102
APO AE 09831 - 4102

INTERNATIONAL POSTAL ADDRESS
POST OFFICE BOX 30261
NAIROBI, KENYA

- 5 NOV 1992

Peat Marwick
Certified Public Accountants
Jubilee Insurance Exchange
Mama Ngina Street
P.O. Box 40612
Nairobi

Subject: Non-Federal Audit of the Clinical Training Services and Support Component of the Family Planning Services and Support Project 615-0232

Dear Sir:

Further to your letter dated August 20, 1992 below are USAID/Kenya's comments on the subject draft audit report. For additional detail and clarification, these comments should be read in conjunction with the comments from the Ministry of Health (MOH) which are attached to this letter.

Recommendation No. 1 requests USAID/Kenya to resolve the unsupported costs of \$371,983 for which original vouchers were missing or for which documentation on MOH computer accounting ledgers was illegible.

Response: The MOH has located ledgers containing documentation of costs amounting to \$213,663 for the following periods:

<u>Accounting Ledger period</u>	<u>Amount (KShs)</u>
July 1985	37,685
December 1989	1,281,024
June 1990 (1st run)	<u>3,984,419</u>
Total- KShs	<u>5,303,128</u>
- \$ @ KShs 24.82 per \$	<u>213,663</u>

The MOH is still searching for ledgers containing documentation of the balance amounting to \$158,320. We therefore recommend that the audit team re-examine the MOH ledgers which have been located and allow expenses documented in these ledgers. Following this action, Recommendation No. 1 can be resolved.

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Recommendation No 2 requests USAID/Kenya to resolve unsupported costs of \$42,840 being a duplicated claim for the period July 1990-September 1990.

Response: After confirmation from the GOK Treasury that this claim had been duplicated, USAID/Kenya will recover \$42,840 from the GOK. This action resolves this recommendation.

Recommendation No. 3 requests USAID/Kenya to resolve unsupported costs of \$150,934 relating to missing vouchers from various locations.

Response: The MOH sent out two officers to the field to search for the missing vouchers and managed to get vouchers amounting to KShs 375,378 (\$15,124). The Mission believes that it is no longer cost effective to spend more time looking for these vouchers because of the time period covered in this audit. Since, however the GOK Auditor and Controller General has audited these records in the past and has issued a certified report, we recommend that the balance of \$135,810 be allowable and hence this recommendation be resolved and closed.

Recommendation No. 4 requests USAID/Kenya to resolve the unsupported costs of \$1,179 relating to missing original supporting documentation to support expenditures at Nyeri.

Response: The MOH has traced supporting original documentation to support KShs 12,000 (\$483) leaving a balance of \$696 which is still being sought. However, as mentioned in the response to Recommendation 3 above we request that this expenditure be allowed since these records were audited by the GOK's Auditor and Controller General.

Recommendation No. 5 requests USAID/Kenya to resolve the unsupported costs of \$15,435 relating to twelve vouchers which were supported by photocopies at Kisumu and Nyanza Province

Response: We request that since these expenditure were supported by photocopies for which the accounting officer has provided certification, they be allowed.

Recommendation No. 6 requests USAID/Kenya to recover \$336 representing 40% deemed tax on gasoline.

Response: The Mission will recover \$ 336 from the GOK. This action resolves this recommendation.

Recommendation No. 7 requests USAID/Kenya to resolve questioned costs of \$5,312 which represent gasoline draw downs from the GOK supplies which were not supported by gasoline usage reports at Kisumu and Machakos Districts.

Response: Since all petrol drawn for all GOK vehicles is recorded in the work tickets we believe that this gasoline was drawn for project purposes since every draw down must be approved by an authorized GOK official.

Based on the above explanation USAID/Kenya requests that this recommendation be resolved and closed.

Recommendation No. 8 requests USAID/Kenya to recover questioned costs of \$269 related to a claim from Machakos District for repairing an office filing cabinet.

Response: USAID/Kenya believes that this expenditure is an allowable expenditure since the filing cabinet is used to file documentation related to in-service training. This recommendation should therefore be resolved and closed.

Recommendation No. 9 requests the GOK/MOH to nominate an individual to be responsible for Grant claim preparation and control

Response: As per the letter from the MOH, the GOK/MOH has nominated an officer who will be incharge of Grant claim preparation and control under the supervision of the MOH's Accounting Controller. This action should close this recommendation.

Recommendation No. 10 requests the GOK/MOH headquarters to ensure that all districts and provinces are fully aware of the nature of allowable expenditures under this Grant.

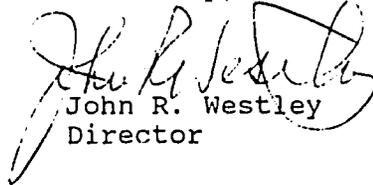
Response: The MOH has informed all the districts and provinces in writing of the nature of allowable project expenditures. This action should close this recommendation.

Recommendation No. 11 requests the GOK/MOH to improve the quality of document and file maintenance.

Response: All vouchers are filed according to account numbers and programs. The MOH headquarters might not be able to control what goes on in the field in as far as filing is concerned because all original vouchers are kept at the district treasury by Office of the President staff. All MOH headquarter files are on the other hand, kept at the MOH headquarters at Afya House.

The Mission appreciates the work currently being done by MOH to close the above audit recommendations.

Sincerely,



John R. Westley
Director

CC. Mr Daniel Mbiti
Permanent Secretary
Ministry of Health
P.O. Box 30016
Nairobi

Gary Newton
Chief,
Population and Health Office
USAID

E. Cecile Adams
Controller
USAID

Everrette Orr
RIG/A/N

APPENDIX III

ANALYSIS OF AUDIT SAMPLE

<u>Location</u>	<u>No. of transactions sampled</u>	<u>Value of transactions sample</u>
		KShs.
Nairobi Province	56	3,605,574
Nyeri District	37	1,192,869
Central Province	28	908,097
Kisumu District	26	730,774
Nyanza Province	14	210,717
Machakos District	35	738,949
	----	-----
Total	196	7,386,980
	====	=====
<u>% of grant tested</u>		KShs.
Total reimbursed under Grant		31,840,383
Less: missing and illegible computer pages		(12,374,385)

		19,465,998
Total claims audited		7,386,980
% audited of available documentation		37.94%

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RESULTS OF AUDIT TESTING

<u>Location</u>	<u>No. of trans- actions sampled</u>	<u>Value</u> KShs'000	<u>No. of missing vouchers</u>	<u>Value</u> KShs'000	<u>% No. missing</u>	<u>% value missing</u>
Nairobi Province	56	3,605	35	2,314	62.5	64.2
Nyeri District	37	1,193	18	747	48.6	62.6
Central Province	28	908	8	125	28.6	13.8
Kisumu District	26	731	7	182	26.9	24.9
Nyanza Province	14	211	13	194	92.8	91.9
Machakos District	<u>35</u>	<u>739</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	196 ===	KShs.7,387 =====	81 ==	KShs.3,562 =====	41.3% =====	48.2% =====

Note Extrapolation of percentages missing by number and value to the population as a whole, would provide unsupported cost figures, translated into US dollars, of US\$653,000, and US\$762,000 respectively.

APPENDIX V

SCHEDULE OF MISSING AND ILLEGIBLE COMPUTER PRINTOUTS

<u>Month</u>	<u>Account Number</u>	<u>Computer Page Number</u>	<u>Other details</u>	<u>Value KShs.</u>
July 1985	335 010 194	?	Op bal 8/85	37,685 =====
June 1986 (Run I)	335. 010 194	?	Close bal 5/86 Op bal 6/86 (Run II)	2,580,691 <u>3,356,058</u> 775,367 =====
July 1987	310 000 190	?	Op bal 8/87	176,611 =====
Jan.-March 1988	310 000 190	?	Close bal 12/87 Op bal 4/88	2,253,503 <u>2,948,313</u> 694,810 =====
May 1988	310 000 190	?	Close bal 4/88 Op bal 6/88	3,621,353 <u>5,993,005</u> 2,371,652 =====
Dec 1989	335 010 194	?251 (illegible)	Op bal 12/89 Transactions on Page ?251	2,881,246 <u>56,012</u> 2,937,258
			Op bal 1/90	<u>4,218,282</u> 1,281,024 =====
June 1990	335 010 194	Pages illegible	Close bal 5/90 Op bal 6/90 (Run II Page 1375)	8,028,064 <u>12,012,483</u> 3,984,419 =====
Total expenditures lacking computer pages				KShs.9,321,568 =====

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