
**AUDIT OF THE
QUALITY OF MACS DATA
AT
USAID/NEPAL**

**Audit Report No. 5-367-95-004
March 14, 1995**



U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT



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MEMORANDUM

TO: Mr. Frederick Machmer, Mission Director, USAID/Nepal

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

SUBJECT: Audit of the Quality of MACS Data at USAID/Nepal
(Audit Report No. 5-367-95-004)

This memorandum is our audit report on the quality of Mission Accounting and Control System (MACS) data at USAID/Nepal. We considered your comments on the draft report and have included them as Appendix II to this report. Based on your comments and aggressive corrective actions taken during the audit, all three recommendations are closed upon the issuance of this report. I appreciate the cooperation and courtesy extended to my staff during the audit.

Introduction

Realizing that the United States Agency for International Development (USAID) must operate with increasingly scarce funds, the Agency has initiated a new and aggressive effort to change the way data and information are managed. Such an effort is critical to our future: in the modern workplace, be it business or government, a high-quality, reliable information system is no longer a luxury—it is a necessity.

To ensure that the data in the entire USAID system is of high quality—and therefore useful to managers concerned about project status and funding reports—the Office of Information Resources Management has undertaken a major initiative. It is centralizing data collection and improving the management of information by creating a data warehouse, a repository for data from all Agency systems (see Appendix V). One of the first steps in bringing data to this warehouse is a Project Information and Pipeline Evaluation initiative. This initiative is a joint Office of Information Resources Management

and Financial Management project that will combine MACS¹ data from the missions and financial data from USAID/Washington, allowing all Agency managers timely and comprehensive information on USAID projects worldwide.

For this initiative to succeed, the MACS data from all missions must be of the highest quality. Therefore, in support the of Office of Information Resources Management's work, the Office of Audit is making a series of audits to evaluate the quality of data (in the MACS files) which is central to the Agency's work. An important part of the effort is this audit of USAID/Nepal's data.

Audit Objective

The Office of the Regional Inspector General for Audit, Singapore made an audit to answer the following objective:

- **Is the data in USAID/Nepal's Mission Accounting and Control System (MACS) accurate?**
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¹ The Mission Accounting and Control System (MACS) is a computer-based accounting and financial management system. The system is an on-line, interactive, fully integrated processing system in which data is updated continuously as transactions are posted via computer terminals.

Audit Findings

USAID/Nepal's MACS data was accurate in 31 of the 39 data elements examined; however, the other 8 data elements contained substantial errors.

RESULTS OF OUR EXAMINATION			
MACS Files	Data Elements Reviewed	Elements With Substantial Errors	Elements With No Substantial Errors *
Budget Allowance Transaction	3	0	3
Reservation/Obligation Transaction	4	0	4
Commitment Transaction	7	1	6
Disbursement Transaction	10	0	10
Advance Transaction	8	1	7
Project Information Master	7	6	1
Total	39	8	31

(* We considered error rates of less than 5 percent to be insignificant and, therefore, accurate for reporting purposes. Error rates for each of these elements can be found in Appendix III.)

Substantial errors were caused by three different problems, namely USAID/Nepal needs to better:

1. maintain the project information data file;
2. apply the criteria for advance accountability dates consistently; and
3. establish commitment end dates for medical and language expenditures.

Since USAID managers worldwide will rely on information in the Agency's data warehouse for making decisions on where and how to allocate scarce resources, it is critical that the data coming from each mission's MACS is accurate and complete. The efforts of USAID/Nepal to ensure the integrity of data in MACS will contribute to the Agency's overall goal of providing accurate and timely information on all project activity worldwide in USAID.

An analysis of each problem area and the recommendations to correct the problems are discussed in detail below.

1. USAID/Nepal Needs to Better Maintain the Project Information Data File

The project information in USAID/Nepal's MACS was inaccurate because the Mission did not maintain the information according to established procedures and criteria. The MACS User's Guide (Release 20) establishes procedures for maintaining data in MACS. These procedures detail the need to:

- verify 17 data elements, including the Project Number, Agreement Date, Authorization Date, and Project Assistance Completion Date when information is entered into the system; and
- periodically review the data elements and adjust them as required.

We examined 84 Project Information Master records and tested 7 data elements in each record. Six of the seven elements contained substantial errors—error rates ranging from 6 to 17.9 percent (see Appendix III). These errors were caused by information not being updated, incorrect input and, to a lesser extent, a lack of supporting documentation.

CAUSES OF ERRORS			
Data Elements	Information Not Updated	Incorrect Input (Human Error)	No Supporting Documents
Life of Project	2	6	2
Host Country Contribution	2	1	2
Project Assistance Completion Date	4	3	2
Authorized Amount	4	0	2
Agreement Date	1	12	2
Terminal Disbursement Date	5	8	2
Total	18	30	12

Accounting personnel did not update all data elements when they recorded changes to a project. When a project is initiated, information relating to the project is entered into a record in the Project Information Master file. As the project progresses and changes are made, the information in the Master

file needs to be updated. For example, we noted two instances when amendments were issued to increase host country contributions, and these changes were not entered in the Project Information Master file.

While human error can never be completely eliminated, this type of error can be reduced if USAID/Nepal periodically reviews the accuracy of the Project Information Master file. According to accounting personnel, they reviewed the accuracy of some elements in this file during the Mission's Semi-Annual Project Implementation Review. However, this review involved only a limited number of data elements in the Project Information Master file, and only projects with project assistance completion dates which extended beyond the date of the Project Implementation Review. While the Project Implementation Review is an excellent opportunity to verify the Project Information Master file, a review of this file for accuracy of data needs to include all the data elements and projects. We believe that the incidence of errors could have been minimized if all the data elements and projects in the Project Information Master file had been reviewed periodically.

Additionally, the controller's office could not locate documentation to support two project records in the Project Information Master file. According to accounting personnel, these records pertained to projects which were planned but never implemented. Therefore funds were not expended. Since we could not verify the accuracy of the data, we classified the data as erroneous.

Without accurate and complete information, USAID managers worldwide may use unreliable information in the Agency's data warehouse when making decisions on where and how to allocate resources.

Recommendation No. 1: We recommend that USAID/Nepal:

- 1.1 Correct the Project Information Master file to ensure that the information is accurate;**
- 1.2 Provide additional training to accounting personnel, emphasizing/clarifying the proper methods and criteria to be used in maintaining data in the Project Information Master file; and**
- 1.3 Review all the data in the Project Information Master file, at least semi-annually, to ensure that the data is accurate.**

2. USAID/Nepal Needs to Apply the Criteria for Advance Accountability Dates Consistently

USAID/Nepal did not apply the criteria used to establish Accountability Dates in the Advance Transaction File consistently. The MACS User's Guide (Release 20) does not provide criteria for establishing Accountability Dates. According to the USAID/Washington Office of Financial Management, each mission should establish the criteria based upon its individual needs. USAID/Nepal primarily processes three types of advances:

- (1) travel;
- (2) USAID Handbook 3 grants (host government); and
- (3) USAID Handbook 13 grants.

USAID/Nepal personnel have formal criteria for establishing travel advance accountability dates. However, they did not formally establish or document the criteria to be used when establishing accountability dates for USAID Handbook 3 and 13 grant advances. Instead, they developed informal, undocumented criteria. After consulting with the Controller, we used the established criteria for evaluating travel advance dates and the informal, undocumented criteria to evaluate USAID Handbook 3 and 13 advances.

Of the 170 transactions that we examined, 47 (27.7 percent) contained errors in the accountability dates. Twenty of these errors resulted from the lack of formal, documented criteria for establishing accountability dates for Handbook 3 (Host Government) grant advances. We believe the remaining 27 errors resulted from either a misunderstanding of the criteria to be applied or human error. These 27 errors were comprised of 13 travel advances and 14 Handbook 13 grant advances.

ANALYSIS OF ERRORS BY ADVANCE TYPE			
Advance Type	Number Examined	Errors	Percentage of Errors
Handbook 3 Grants (Host Government)	28	20	71.4%
Travel	46	13	28.3%
Handbook 13 Grants	96	14	14.6%
Totals	170	47	27.7%

Supervisors in the controller's office said that they did not place a large emphasis on the Accountability Date in MACS because they had developed a separate program for tracking advances. They developed this program because MACS does not allow accounting personnel to record information concerning the efforts they have made to follow-up on outstanding advances.

Although MACS does not provide all of the options that accounting personnel need, the accountability dates in MACS still need to be maintained accurately. As this information becomes available to users agency-wide, these users will increasingly rely upon this information to better allocate scarce resources.

Recommendation No. 2: We recommend that USAID/Nepal:

- 2.1 Document the criteria to be used when accounting personnel establish Accountability Dates for USAID Handbook 3 and 13 grants;**
- 2.2 Provide additional training to accounting personnel responsible for entering Accountability Dates to ensure that they understand the criteria; and**
- 2.3 Review the Advance Transaction file, at least quarterly, to ensure that accountability dates are established in accordance with the Mission's criteria.**

3. USAID/Nepal Needs to Better Establish Commitment End Dates for Medical and Language Expenditures

Accounting personnel did not always enter the correct Commitment End Dates in USAID/Nepal's MACS. The MACS user's guide provides criteria to be used when data is entered into MACS. Accordingly, MACS defines the Commitment End Date as the date goods or services are expected to be received.

Of the 126 transactions that we sampled, 14 (11.1 percent) contained Commitment End Dates which were inaccurate. Twelve of these 14 transactions involved expenditures which were incurred prior to the issuance of the commitment documents and later administratively approved. These expenditures were reimbursements to USAID/Nepal funded participants for medical exams and language class/exam. The errors occurred because accounting personnel did not understand how to determine the Commitment

End Dates when the expenses were incurred prior to the issuance of the commitment document. When establishing the Commitment End Dates for these transactions, accounting personnel entered dates ranging from 4 to 303 days after the date of the commitment document. Since the goods and services had already been provided, accounting personnel should have entered the date of the commitment as the end date². We attributed the remaining two errors to human error.

Recommendation No. 3: We recommend that USAID/Nepal:

- 3.1 Provide additional training to accounting personnel to ensure that they understand how to establish Commitment End Dates; and**
- 3.2 Periodically review Commitment End Dates to ensure that the data has been correctly entered.**

² Although the Commitment End Date should represent the date that goods or services are expected to be received, we believe that it is acceptable to enter the date of the commitment when the transactions involve expenditures which were incurred prior to the issuance of the commitment documents. If the date the exams were taken was entered into MACS, the accounting system would have been "out of balance", since the commitments were made in a month which followed the actual exams.

MANAGEMENT COMMENTS AND OUR EVALUATION

USAID/Nepal officials concurred with the report's findings and recommendations. Mission personnel have taken the necessary actions to correct the problems addressed by Recommendations Nos. 1.1, 1.2, 2.1, 3.1 and 3.2. These actions included:

- correcting the errors found in the Project Information Master file (Recommendation No. 1.1);
- providing additional training to accounting personnel emphasizing and clarifying the proper methods and criteria to be used in maintaining data in the Project Information Master file (Recommendation No. 1.2);
- developing criteria and instructing accounting personnel on the use of the criteria when establishing accountability dates for advances provided under Handbook 3 and 13 grants (Recommendations Nos. 2.1 and 2.2); and
- implementing a new system which funds the medical and language test expenses under USAID/Nepal's Participant Training Program when PIO/Ps are approved. These actions eliminate the type of transaction that resulted in the significant errors we found in the commitment end date data elements (Recommendation Nos. 3.1 and 3.2).

USAID/Nepal has established procedures to correct the problems addressed by Recommendation Nos. 1.3 and 2.3. These procedures include:

- reviewing all data elements in the Project Information Master file semi-annually, in conjunction with the Mission's Project Implementation Review cycle (Recommendation No. 1.3); and
- reviewing the Advance Master file quarterly to ensure that accountability dates are established in accordance with the Mission's criteria. And, if after October 1995's review no significant errors are discovered, the Mission will move to a semi-annual review. (Recommendation No. 2.3).

Based on the actions taken by USAID/Nepal, all recommendations are closed as of the date of this report.

SCOPE AND METHODOLOGY

Scope

We audited the quality of data maintained in USAID/Nepal's MACS files in accordance with generally accepted government auditing standards. The audit was carried out from October 31, 1994 through December 2, 1994 at USAID/Nepal, and it examined 6 files and 39 data elements (21.4 and 5.2 percent respectively) from a universe of 28 MACS Transaction/Master files and 757 data elements. If the error rate on any of the data elements was substantial, we also evaluated the cause and made the appropriate recommendations.

Methodology

After consulting with financial management officials in Washington, D.C., we identified the MACS files and key data elements that we would examine for each file. We analyzed the fiscal years 1992, 1993 and 1994 data from 6 of the 28 MACS Transaction/Master files³:

- Budget Allowance Transaction
- Reservation/Obligation Transaction
- Commitment Transaction
- Disbursement Transaction
- Advance Transaction
- Project Information Master

We selected a statistical sample for five of the data files that provided a confidence level of 90 percent, a precision level of plus or minus 4 percent, and an expected error rate of 5 percent. We examined all records in the Project Information Master file. For each data element examined (dollar amounts, dates, document numbers, etc.), we determined whether source documents supported the data in MACS. We then calculated error rates for each data element and assessed whether the error rate was substantial. An error rate of five percent or greater was considered substantial. Data elements with an error rate of less than five percent were considered insignificant for reporting purposes. We statistically projected the number of errors in the MACS file. These projections indicate the total number of errors estimated for each data element based on the errors found in the statistical sample.

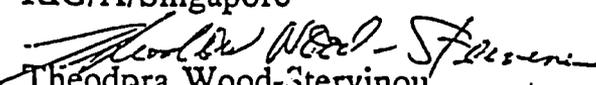
³ A complete listing of MACS Transaction/Master files can be found in Appendix IV.



January 19, 1995

MEMORANDUM

O: Richard Thabet
RIG/A/Singapore

FROM: 
Theodora Wood-Stervinou
Acting Director

SUBJECT: Response to the Draft Audit Report "Audit of the Quality of MACS Data at USAID/Nepal"

USAID/Nepal concurs with the recommendations made in the subject draft audit report received at the Mission on December 15, 1994. At the exit conference we informed your auditors of several actions taken to close the recommendations. Following is a summary of all corrective actions taken to date.

Recommendation No. 1: We recommend that USAID/Nepal:

1. Correct the Project Information Master file to ensure that the information is accurate

Financial Management staff have corrected all errors identified in the Project Information Master (PIM) file. This action was confirmed by your auditors prior to their departure from post. A copy of the corrected PIM file is attached (Attachment I) for your reference. Based on this action we request the closure of this recommendation upon the issuance of the final report.

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- 1.2 Provide additional training to accounting personnel emphasizing/clarifying the proper methods and criteria to be used in maintaining data in the Project Information Master file;**

On January 11, 1995 the Controller held a short training session with the accountants responsible for maintaining data in the PIM file. The findings of the audit were reviewed as well as the importance of keeping the PIM file current and accurate. The potential for problems with data elements not reviewed by the audit was also discussed. Additional training will be provided in conjunction with the periodic review process. Guidance was received recently from AID/W regarding appropriate PIM file data for certain types of projects (i.e. PD&S). This guidance, discussed in the training session, will be followed. Based on the actions taken, we request that this recommendation is closed upon issuance of the final report.

- 1.3 Review all the data in the Project Information Master file, at least semi-annually, to ensure that the data is accurate.**

The Mission concurs with this recommendation. All data fields in the PIM file will be reviewed semi-annually in conjunction with the Mission's Project Implementation Review (PIR) cycle. At that time Project Officers will be asked to review the records for their projects and FM staff will review the data against source documents. A copy of the memorandum is attached (Attachment II) for your reference. This policy was not implemented in the current PIR cycle due to recent PIM review by the auditors. Based on actions taken and planned, we request the closure of this recommendation upon the issuance of the final report.

Recommendation No. 2: We recommend that USAID/Nepal:

- 2.1 Document the criteria to be used when accounting personnel establish accountability dates for USAID Handbook 3 and 13 grants.**

Financial Management staff developed criteria for establishing an accountability date for the advances provided under Handbook 3 and 13 grants as recommended. A memorandum was sent to all accountants detailing the criteria (see Attachment II). Based on this action, we request that this recommendation is closed upon the issuance of the final report.

- 2.2 Provide additional training to accounting personnel responsible for entering accountability dates to ensure that they understand the criteria;

The Chief Accountant and the Controller reviewed the criteria established in response to recommendation 2.2 with all accountants prior to the departure of the audit team. On-going training will be conducted in conjunction with reviews of the Advance Master file. Based on these actions, we request that you close this recommendation upon issuance of the final report.

- 2.3 Review the advance transaction file, at least quarterly, to ensure that accountability dates are established in accordance with the Mission's criteria.

The Mission generally concurs with this recommendation. The Chief Accountant or Financial Analysis staff will review advance accountability dates quarterly. However, the Mission feels a review of the accountability date, per the Advance Master file, will be more useful. This file contains the current data being used by MACS for reporting, including any corrections that may have been made. Reviews will be made in the month following the end of the quarter. After the October 1995 review, if no significant errors are discovered, the Mission will move to a semi-annual review. A summary of the results of the January 1995 review will be forwarded to you shortly. Based on actions planned and taken, we request the closure of this recommendation upon the issuance of the final report.

Recommendation No. 3: We recommend that USAID/Nepal:

- 3.1 Provide additional training to accounting personnel to ensure that they understand how to establish commitment end dates;

This recommendation was made in response to the discovery of significant errors made when commitments were recorded after the fact. Financial Management staff believe that the core problem was a system that failed to commit funds for certain types of costs associated with training activities before costs were incurred. The Controller, therefore, asked the USAID/Nepal Training Division to implement a new system in which funds for medical and language test expenses are included in the PIO/P. Accountants responsible for recording PIO/Ps are required to assure that funds are included for these purposes. Recent PIO/Ps have incorporated the cost of medical and language testing (see Attachment III). Since the condition that resulted in the errors identified in the audit no longer exists, the Mission does not believe the training suggested in this recommendation is necessary. Based on the action taken, we request that this recommendation is closed upon issuance of the final report.

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3.2 Periodically review commitment end dates to ensure that the data has been correctly entered.

Having eliminated the type of transaction that resulted in significant errors in the commitment end dates recorded in MACS, the Mission does not believe an ongoing review policy on this data element is necessary. We request closure of this recommendation upon the issuance of the final report.

**USAID/Nepal
MACS FILES AND ELEMENTS REVIEWED**

<u>CS FILES/ELEMENT</u>	<u>UNIVERSE</u>	<u>NUMBER IN SAMPLE</u>	<u>ERRORS IN SAMPLE</u>	<u>ERROR RATE</u>	<u>PRECISION LEVEL</u>	<u>PROJECTED ERRORS IN UNIVERSE</u>
BUDGET ALLOWANCE TRANSACTION						
Budget Plan Code	310	64	0	< 3.20%		None
Transaction Amount	310	64	0	< 3.20%		None
Project Number	310	64	0	< 3.20%		None
SERVATION/OBLIGATION TRANSACTION FILE						
Obligation Number	4,881	80	0	< 2.85%		None
Servation Control Number	4,881	80	0	< 2.85%		None
Budget Plan Code	4,881	80	0	< 2.85%		None
Transaction Amount	4,881	80	0	< 2.85%		None
COMMITMENT TRANSACTION FILE						
Commitment Document Number	2,898	126	0	< 1.79%		None
Remark Control Number	2,898	126	0	< 1.79%		None
Bill Forward Date	2,898	126	0	< 1.79%		None
Transaction Amount (AID/W)	2,898	126	0	< 1.79%		None
Transaction Amount (Mission)	2,898	126	0	< 1.79%		None
Commitment End Date	2,898	126	14	11.11%	+/-4.50%	322
Budget Plan Code	2,898	126	0	< 1.79%		None
DISBURSEMENT TRANSACTION FILE						
Obligation Document Number	24,617	81	0	< 2.83%		None
Servation Control Number	24,617	81	1	1.23%	+/-2.01%	*
Commitment Document Number	24,617	81	0	< 2.83%		None
Remark Control Number	24,617	81	0	< 2.83%		None
Budget Plan Code	24,617	81	0	< 2.83%		None
Disbursing Office Code	24,617	81	0	< 2.83%		None
Federal Outlay Code	24,617	81	0	< 2.83%		None
Budget Allowance Amount	24,617	81	0	< 2.83%		None
Transaction Type Code	24,617	81	0	< 2.83%		None
Factual Disbursed Amount	24,617	81	0	< 2.83%		None
ADVANCE TRANSACTION FILE						
Advance Number	1,449	170	0	< 1.27%		None
Obligation Document Number	1,449	170	0	< 1.27%		None
Commitment Document Number	1,449	170	0	< 1.27%		None
Project Number	1,449	170	0	< 1.27%		None
Advance Type	1,449	170	0	< 1.27%		None
Accountability Date	1,449	170	47	27.65%	+/-5.30%	401
Advance Transaction Amount	1,449	170	0	< 1.27%		None
Local Currency Amount	1,449	170	0	< 1.27%		None

* Error rates of less than five percent were considered insignificant for reporting purposes

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USAID/Nepal
MACS FILES AND ELEMENTS REVIEWED

<u>MACS FILES/ELEMENT</u>	<u>UNIVERSE</u>	<u>NUMBER IN SAMPLE</u>	<u>ERRORS IN SAMPLE</u>	<u>ERROR RATE</u>	<u>PRECISION LEVEL</u>	<u>PROJECTED ERRORS IN UNIVERSE</u>
PROJECT INFORMATION MASTER FILE						
Project Assistance Completion Date	84	84	9	10.71%		9
Authorized Amount	84	84	6	7.14%		6
Agreement Date	84	84	15	17.86%		15
Terminal Disbursement Date	84	84	15	17.86%		15
Host Country Contribution	84	84	5	5.95%		5
Project Number	84	84	2	2.38%		*
Life of Project (In Years)	84	84	10	11.90%		10

* Error rates of less than five percent were considered insignificant for reporting purposes

APPENDIX IV

MACS TRANSACTION AND MASTER FILES NUMBER OF DATA ELEMENTS	
MACS FILE NAME	# OF ELEMENTS PER RECORD
Operating Expense Budget Master	10
Operating Expense Budget Transaction	12
Budget Allowance Master File	13
Budget Allowance Transaction File	12
Reservation Master File	17
Obligation Master File	37
Reservation/Obligation Transaction File	20
Project Information Master File	115
Project Information Transaction File	25
Condition Precedent Transaction File	96
Project Element Master File	13
Project Element Transaction File	12
Direct Reimbursement Authorization Master File	16
Direct Reimbursement Authorization Transaction File	17
Earmark Master File	20
Earmark Transaction File	19
Commitment Master File	41
Commitment Transaction File	25
Advance Master File	22
Advance Transaction File	30
Planned Expenditures Master File	13
Planned Expenditures Transaction File	15
Accrual Transaction File	18
Prepayment Amortization Transaction File	23
Disbursement Transaction File	28
Interface Disbursement/Advance File	36
Interface Disbursement/Advance Reject File	35
Prepayment Amortization File	17
Totals 28 MACS FILES	757

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USAID'S INFORMATION MANAGEMENT

This new USAID effort to establish a quality information system is described in the Agency's Information Systems Plan.¹ A primary goal of this plan is to have corporate data managed at the Agency level rather than "owned" by each individual office.

Using an information engineering methodology, models of the Agency's business processes and data requirements were created. These models were then broken into eight logical Business Areas. Each Business Area represents related functions within the Agency that share similar business processes and data needs. Each of these eight areas will be studied in depth, in a process called Business Area Analysis.

The Business Area Analysis provides a greater level of detail on the functions in each area and provides a basis for designing system requirements. Each Business Area Analysis 1) continues to model the data requirements and business functions, 2) includes this information in the Agency's electronic repository, and 3) reconciles the new models back to the Agency-wide models. This results in a high degree of standardization, stability, and reusability.

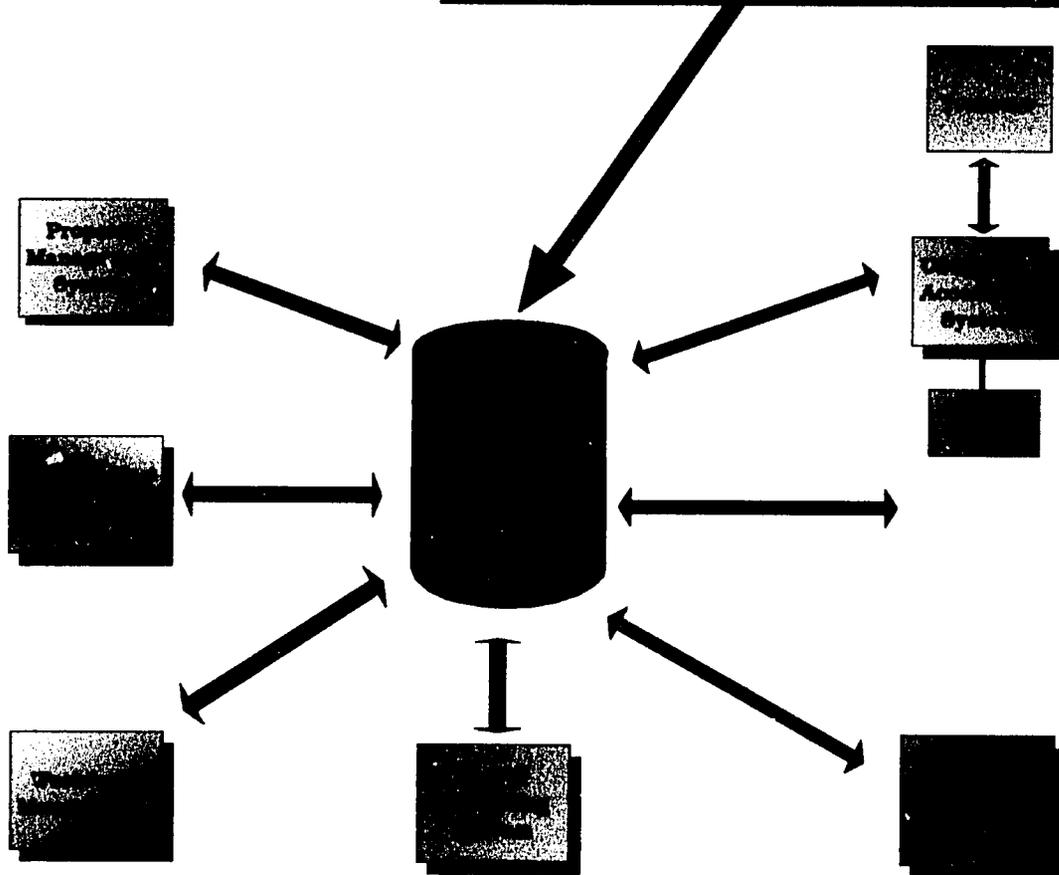
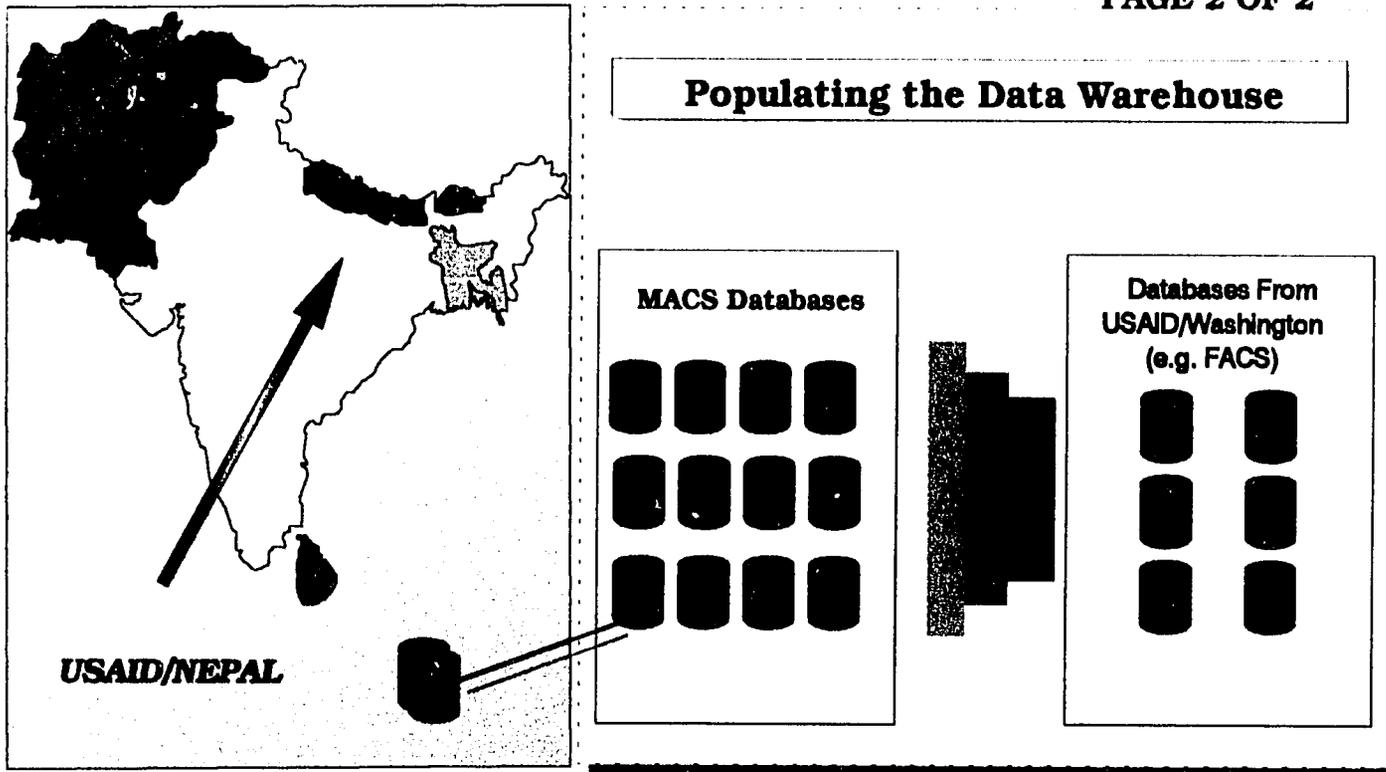
Currently three Business Area Analysis (Core Accounting, Procurement, and Budgeting) are being conducted. The inter-dependencies of these three business areas are high and will require significant sharing of data. Therefore, to facilitate the systems development work, the Office of Information Resources Management is planning a data warehouse that will allow movement to a data sharing environment.

Populating this data warehouse will begin with transferring MACS transaction level data into the warehouse. The Core Accounting Business Area Analysis, which includes the USAID/Washington Accounting Control System project (AWACS), needs a functioning warehouse to provide the most benefit to the Agency.

Smaller initiatives are under way to begin the transition to a corporate database. The Project Information and Pipeline Evaluation currently brings in summary MACS and Financial Accounting Control System (FACS) data, to provide project status and pipeline information to Agency managers. In order to make sound decisions, it is important that managers using such information know the quality of the data being used.

¹ Information Systems Plan, Volume I: Report To Management, February 1993.

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Data From USAID's Information Systems