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**Regional Inspector General for Audit
Dakar**

**Audit of USAID/Ghana's
Population Activities**

**Report No. 7-641-96-002
February 12, 1996**

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

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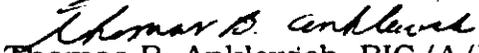
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February 12, 1995

FOR: Director, USAID/Ghana, Barbara Sandoval

FROM: 
Thomas B. Anklewich, RIG/A/Dakar

SUBJECT: Audit of USAID/Ghana's Population Activities

This is the final report on USAID/Ghana's Population activities. We considered your comments to the draft report and have included them as Appendix II.

The report makes three recommendations—each of which are resolved. Please notify our office within 30 days of the status of actions planned or taken to close the report's recommendations.

I appreciate the cooperation and courtesy extended by USAID/Ghana to my staff

EXECUTIVE SUMMARY

Background

Ghana was among the leading countries in Africa to recognize the adverse effects of large families on its national wellbeing, and in 1969, promulgated a broad population policy. In 1987, a national conference was held to discuss the government's policy and it reaffirmed the goals that had been articulated eighteen years earlier. A second conference was organized in 1989 to establish the preliminary steps for a five-year population strategy and plan. However, by this time, Ghana's population had expanded to 14.8 million and with a growth rate of 3.4 percent, it was expected to double in less than 21 years.

It was against this backdrop that in April 1991, USAID/Ghana initiated a six-year, \$23.5 million Family Planning and Health Project (FPHP), which aimed to lower the fertility rate of the Ghanaian population through maternal and child health interventions. A \$5 million amendment for a four-year sub-project for HIV/AIDS was added in August 1991. This brought the total life-of-project funding for the FPHP project to \$28.5 million.

As part of a worldwide audit, the Regional Inspector General's Office in Dakar, Senegal reviewed USAID/Ghana's Population activities to determine 1) what progress the Mission has made towards achieving its strategic objective for Population and 2) whether the Mission has progressed as planned towards project paper outputs for its Population activities.

Summary of Audit Findings and Recommendations

The audit found that USAID/Ghana had exceeded its strategic objective for its Population activities. Specifically, the Mission's Population objective was to reduce Ghana's total fertility rate from 6.4 to 6.1 births per woman. As noted in a 1993 Demographic and Health Survey, the fertility rate had decreased to 5.5 births per woman. Thus, the targeted fertility rate was surpassed by .6 births or 9 percent—a significant achievement for a sub-Saharan country.

In addition to having exceeded planned expectations for its strategic objective for Population, USAID/Ghana also generally exceeded the planned targets established for its performance indicators. However, our audit found that some of the planned interim targets had already been achieved or were no longer

expected. For example, the total fertility rate was reported as 5.5 in 1993, but according to the Mission's February 1995 Assessment of Program Impact, the planned target for 1996 was 5.7. Thus, the planned 1996 target had already been met in 1993. Moreover, the number of Ministry of Health outreach sites which offer family planning services was reported to be 5,088 in 1993 with a planned 1996 target set at 5,000. Again, this planned 1996 target had already been met in 1993.

Without adequate planned interim targets for each of its performance indicators, it will be difficult for USAID/Ghana to properly measure the progress of its indicators. Accordingly, we recommended that the Mission reassess whether the indicators that have already achieved their goals are still applicable and if so, revise the interim targets established for those indicators.

Besides making progress at the strategic objective level, the audit also found that USAID/Ghana had exceeded or was progressing towards output targets established in its Population project papers. For example, the Mission was 15,236 couple-years ahead of its planned amount of couple-years of protection for 1994 of 378,000 couple-years and had exceeded by 88 (1.8 percent) its planned number of private sector delivery points offering family planning services. Further, USAID/Ghana had exceeded its planned achievements to increase the number of (1) surgical contraceptive centers and (2) participating non-governmental organizations.

Although USAID/Ghana has, overall, been successful in doing what it intended to do regarding its Population activities, we found that the Mission had not closely monitored and reported on one important aspect of its Family Planning and Health Project (FPHP)—the return-to-project fund—which was considered critical to the sustainability of the FPHP project. This fund represented a portion of the monies recovered by the Ministry of Health from the sales of USAID-supplied contraceptives. Specifically, we found that as of March 31, 1995, the Ministry of Health had recorded a balance in the fund of 60 million cedis (\$56,100), while our analysis indicated that it should have contained 88 million cedis (\$82,600). Further, we noted that although the return-to-project fund was listed as critical in the FPHP Project Paper, it was never reported on in the Mission's Semi-Annual Portfolio Reviews (SPR). To address the above monitoring weaknesses, we recommended that the Mission have an audit performed on the return-to-project fund and require the Ministry of Health to submit on a quarterly basis, a status report on the return-to-project fund's activities.

As part of our audit, we also selected some of the performance indicators that USAID/Ghana reported in its SPRs to determine whether the Mission was reporting accurate figures. Specifically, we found that the Mission had inaccurately reported the usage of oral rehydration salts and that contraceptive

sales reported by the Ministry of Health were not always supported by sales records at the clinic level. Accordingly, we recommended that the Mission accurately report the usage of oral rehydration salts in its next SPR and that it revise its Mission Order on *Evaluation and Monitoring Policy and Process* to require project officers to verify, through sampling or other means, significant data furnished to them by other organizations.

Management Comments and Our Evaluation

In response to our draft report, USAID/Ghana provided written comments which are included in their entirety as Appendix II. The Mission generally agreed with the report's three recommendations.

Specifically, USAID/Ghana stated that it has developed revised planned targets for the Family Planning and Health Project and that these targets will be reflected in its next Assessment of Program Impact. Further, the Mission stated that it planned to incorporate the need to document how indicators are developed and set, including any assumptions upon which they're based, in future performance monitoring plans for its 1997 - 2001 strategic plan. USAID/Ghana also stated that it has expanded an audit of the Family Planning and Health Project to include an audit of the return-to-project fund and will request the Ministry of Finance to open a separate interest-bearing account for the fund. In addition, the Mission said that it would report on the return-to-project fund and oral rehydration salts in its next semi-annual review. Furthermore, USAID/Ghana stated that it has corrected an error that occurred in its contraceptive sales database and will issue a memorandum requiring project officers to perform verification procedures on important data received from external organizations.

Based on USAID/Ghana's comments, Recommendation Nos. 1, 2, and 3 are resolved. They can be closed when the Mission provides RIG/A/Dakar with evidence that the recommendations have been implemented.

Office of The Inspector General

Office of the Inspector General

February 12, 1996

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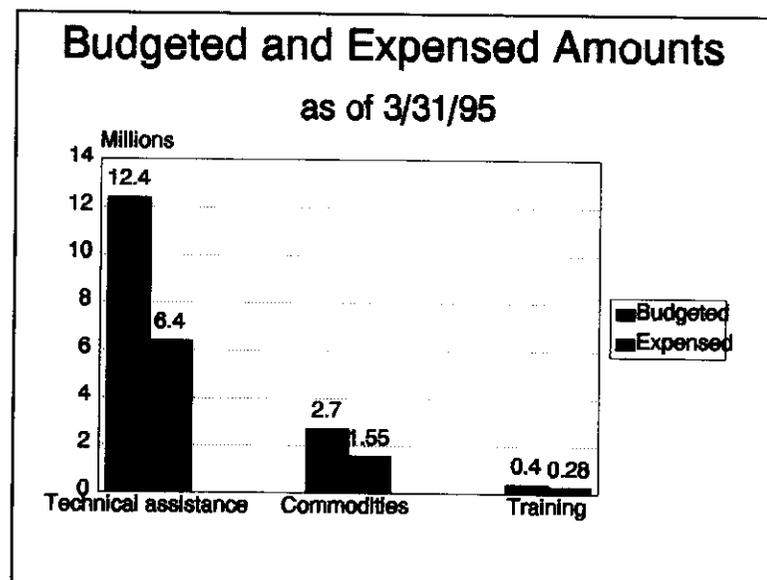
INTRODUCTION

Background

Ghana was among the leading countries in Africa to recognize the adverse effects of large families on its national wellbeing, and in 1969, promulgated a broad population policy. Included in this policy was the explicit goal of the government to reduce population growth through voluntary family planning efforts. However, due to insufficient financial resources and ineffective public leadership, its early efforts to control population growth had limited impact.

In 1987, a national conference was held to discuss the 1969 policy and it reaffirmed the goals that had been articulated eighteen years earlier. Two years later in 1989, a second conference established the preliminary steps for a five-year population strategy and plan. However, by this time, Ghana's population had expanded to 14.8 million and with a growth rate of 3.4 percent, it was expected to double in less than 21 years.

It was against this backdrop that in April 1991, USAID/Ghana initiated a six-year, \$23.5 million Family Planning and Health Project (FPHP), which aimed to lower the fertility rate of the Ghanaian population through maternal and child health interventions. A \$5 million amendment for a four-year sub-project for HIV/AIDS was added in August 1991. This brought the total life-of-project funding for the FPHP project to \$28.5 million. As of March 31, 1995, three non-project assistance disbursements totaling \$13 million had been released to the Government of Ghana and as illustrated in the following chart, the project had spent \$8.2 million of the \$15.5 million planned for project assistance.



Audit Objectives

We performed this audit as part of the Inspector General's worldwide audit of USAID's population activities. It was designed to answer the following audit objectives:

- 1. What progress has USAID/Ghana made towards achieving its strategic objective for Population?**
- 2. Has USAID/Ghana progressed towards output targets for Population activities as intended in its Project Paper?**

Appendix I discusses the scope and methodology of this audit. USAID/Ghana's comments on the draft report are included in their entirety as Appendix II.

REPORT OF AUDIT FINDINGS

What progress has USAID/Ghana made towards achieving its strategic objective for Population?

During our audit, we compared planned and reported actual progress and determined that USAID/Ghana had exceeded its strategic objective for Population. The strategic objective was developed in June 1992 as part of the Mission's five-year Program Strategy, which stated that its goal was to reduce the fertility rate in Ghana from 6.4 to 6.1 births per woman. As noted in the Government of Ghana's 1993 Demographic and Health Survey, the fertility rate had already decreased to 5.5 births per woman. Thus, the targeted fertility rate was exceeded by .6 births or 9 percent—a significant achievement for a sub-Saharan country. According to a Mission official, this decreased fertility rate has helped slow the doubling rate of Ghana's population from 21 to 23 years.

In addition to having exceeded the planned expectations for its strategic objective for Population, USAID/Ghana also generally exceeded the planned targets established for the performance indicators related to the strategic objective. For example, the Mission exceeded its planned increase in the modern method contraceptive prevalence rate¹ by one-tenth of one percent and the amount of couple-years of protection² for 1994 by 15,236 couple-years. The relative success of USAID/Ghana's Population program can be attributed to several factors including 1) the design of USAID/Ghana's non-project assistance package which was largely directed at Ghanaian goals developed during Ghana's 1989 National

¹ Modern Method Contraceptive Prevalence Rate: The proportion of women of reproductive age who are using (or whose partners are using) a modern contraceptive method (e.g. condom, pill, vaginal foaming tablet, injectable, IUD, Norplant, sterilization) at a particular point in time.

² Couple-Years of Protection (CYP): The number of units of contraceptives required to protect a couple from conception for one year. International standards have been developed for each method and include an estimate of wastage. For example, 13 cycles of oral contraceptives are required to provide 1 CYP. This number includes 12 cycles for each month of the year and 1 cycle for wastage. CYP conversion factors can also be used to calculate the number of couples who are protected from conception for one year from the number of commodities which have been distributed.

Population Conference and 2) strong support for the population reforms by the Government of Ghana.

Some of the specific performance indicators for this objective as well as the Mission's planned and actual progress are presented in the following table.

**As listed in USAID/Ghana's February 1995
Assessment of Program Impact (API)**

Performance Indicator	Planned Progress (per the Feb. 95 API)	Actual Progress (Per audit)	Variance
Increase the modern method contraceptive prevalence rate to 15% by 1996	10%	10.1% ³	+ .1%
Increase couple-years of protection to 440,000 by 1996	378,000	393,236	+ 15,236
Percent of modern method contraceptive prevalence rate derived from longer-term methods to 33% by 1996	19.6%	19.0% ⁴	- .6%
Percent of couple-years of protection derived from longer-term methods to 34% by 1996	29%	31.8%	+ 2.8%
Number of Ministry of Health outreach sites which offer family planning services	4,600	5,088 ⁵	+ 488
Percent of women who do not intend to use a contraceptive method in the future because of lack of knowledge	19%	12.3% ³	+ 6.7%

In reviewing the Mission's reported progress, we assessed key elements of its program performance measurement system. These key elements are described in Appendix III and include strategic objectives, program outcomes, performance indicators, targets, and baseline data. Each of the key elements was found to be adequate except for the setting of planned targets (see discussion on page 6).

³ Per the 1993 Demographic and Health Survey.

⁴ Per the 1993 Consumer Baseline Study.

⁵ Per the 1993 Annual Report on Maternal and Child Health and Family Planning.

Has USAID/Ghana progressed towards output targets for Population activities as intended in its Project Paper?

USAID/Ghana has progressed towards, and in some cases exceeded, the end-of-project status indicators as intended in its Family Planning and Health Services' (FPHP) Project Paper. As previously mentioned, it exceeded its primary goal of decreasing Ghana's total fertility rate by 9 percent. The following chart illustrates some of the project's other accomplishments in relation to planned end-of-project accomplishments.

Cumulative Accomplishments from April 1991 to March 1995

Major Output Indicator	March 31, 1996 End-of-Project Status Indicators	Most Recent Status of Indicators Per Audit	Variance
Increase Couple-Years of Protection to 440,000 ⁶	440,000	393,236	- 46,764
Make Family Planning, Oral Rehydration and Malaria Treatment Regularly Available at 5,000 Private Sector Delivery Points	5,000	5,088 ⁷	+ 88
Establish 15 New Surgical Contraceptive Centers	15	23 ⁸	+ 8
Have at Least 10 NGOs ⁹ Actively Involved in Providing Information and Education to Targeted Groups	10	18 ¹⁰	+ 8
Increase the Use of Oral Rehydration Salts Per Diarrheal Episode to 50%	50%	28.5% ¹¹	- 21.5%

⁶ Original goal of 562,000 couple-years of protection was revised in the February 1995 API to 440,000.

⁷ Per the 1993 Annual Report on Maternal and Child Health and Family Planning.

⁸ Per the Association for Voluntary Surgical Contraception's 1994 Annual Report.

⁹ Non-governmental organizations.

¹⁰ Per the Ghana Social Marketing Foundation's 1993/94 Annual Report.

¹¹ Per the 1993 Demographic and Health Survey.

Regarding the planned increase in couple-years of protection, the Mission was 15,236 couple-years ahead of its planned target of 378,000 couple-years for 1994 and on schedule to meet its goal of 440,000 couple-years by March 31, 1996. Further, USAID/Ghana had exceeded its planned achievements for the number of private sector delivery points offering family planning, oral rehydration and malaria services. The Mission had also exceeded its planned achievements for an increase in surgical contraceptive centers and non-governmental organization participation. However, a weak point in the project involves the usage of oral rehydration salts, which as discussed later, was incorrectly reported by the Mission and caused it to believe that it was closer to achieving its goal of 50 percent usage than it actually was.

Although the FPHP project has, overall, been successful in doing what it intended to do, we determined that the Mission needs to reassess or revise some of its planned interim targets. Further, we found that USAID/Ghana had not closely monitored and reported on one important aspect of the FPHP project—the return-to-project fund—which was considered critical to the sustainability of the FPHP project. The audit also found that the Mission could improve the verification of the figures that it reports. Each of these three areas of concern are discussed below.

**USAID/Ghana needs to reassess/
revise its planned interim targets**

USAID's *Directive on Setting and Monitoring Program Strategies* dated May 27, 1994 requires Missions to have clearly defined performance targets and to establish annual targets against which actual results are compared and assessed. It also states that annual progress reviews should be conducted to assess the cumulative performance for each strategic objective against original or updated targets.¹²

As listed in its February 1995 Assessment of Program Impact (API), USAID/Ghana has developed planned annual or biennial results for its population activities. However, these planned results have not always been updated. Specifically, our audit found that three of the Mission's thirteen performance indicators, including the indicator for its strategic objective, have planned targets that have already been achieved or are no longer expected. Accordingly, USAID/Ghana should

¹² Section E203.5.8a(1) of USAID's *Automated Directives System* which took effect October 1, 1995 (just after our audit) contains similar criteria by stating that operating units and strategic objective teams should conduct reviews at least annually to assess progress towards the strategic objectives and the need for any changes to the approved strategic plan.

reassess these indicators to determine if they are still applicable and if so, revise the related planned targets.

During our review of the February 1995 API, we noted weaknesses with the following planned targets:

- The total fertility rate—the performance indicator for the Mission's strategic objective for population—was reported as 5.5 births per woman in 1993. However, the 1996 planned target is listed as 5.7. Thus, the planned target for 1996 has already been achieved.
- The number of Ministry of Health outreach sites which offer family planning services was reported to be 5,088 in 1993, but the planned targets set for 1994, 1995, and 1996 were 4,600, 4,800, and 5,000, respectively. Thus, each of the planned targets for years 1994 to 1996 have already been achieved.
- The number of Ghana Social Marketing Foundation (GSMF) retail sales outlets was reported as 5,800 for 1994, however, the planned number of sales outlets was listed as 9,500 and 10,000 for 1995 and 1996, respectively. When questioned about the end goal of 10,000 sales outlets, a GSMF official stated that he did not know the basis for the figure. Moreover, a USAID official stated that she thought the figure had been based upon faulty analysis. Nevertheless, the planned number of outlets has not been revised.

Without adequate planned interim targets for each of its performance indicators, it will be difficult for USAID/Ghana to properly measure the progress of its performance indicators. Accordingly, we believe the Mission should reassess and revise, if needed, some of the planned annual interim targets that it has set for itself. This reassessment should determine what the Mission can realistically achieve in the future, which may or may not be more than what the Mission has already achieved. For example, the Mission may decide to continue to work in an area where it has had previous successes or it may decide to shift its emphasis to areas that require more attention. We recognize that a reassessment of the interim targets and the resultant changes to these targets may require changes to the performance indicators and planned results.

Recommendation No. 1: We recommend that the Director, USAID/Ghana:

- 1.1 Determine the impact of having already achieved some of the planned targets for the Mission's strategic objective for Population and determine whether the existing performance indicators and their related planned targets are still applicable,**
- 1.2 Based on the Mission's decision on Recommendation No. 1.1, develop revised planned targets for its next Assessment of Program Impact for the following indicators: total fertility rate, number of Ministry of Health outreach sites which offer family planning services, and number of Ghana Social Marketing Foundation Sales outlets, and**
- 1.3 Require project officers to document how planned figures for performance indicators are developed, including any assumptions upon which they are based.**

Management Comments and Our Evaluation

USAID/Ghana generally agreed with the recommendation. Regarding Recommendation No. 1.1, the Mission stated it has developed revised planned targets for the Family Planning and Health Project and that these targets will be reflected in its next Assessment of Program Impact (API). Further, the Mission stated it is developing its Population Strategic Objective for the 1997 - 2001 period and is reviewing the indicators that help track progress toward achieving the strategic objective. Concerning Recommendation No. 1.2, the Mission stated it will develop a new planned target for the total fertility rate in its next API, but it had not determined if it would be appropriate to continue reporting on the number of Ministry of Health outreach sites providing family planning services or the number of Ghana Social Marketing Foundation sales outlets as these factors were no longer the most relevant to monitor the progress and impact of the project. Regarding Recommendation No. 1.3, the Mission stated it plans to incorporate the need to document how indicators and assumptions are developed for its 1997 - 2001 strategic plan.

Based upon the Mission's comments, Recommendation Nos. 1.1, 1.2, and 1.3 are resolved. Recommendation Nos 1.1 and 1.2 can be closed upon RIG/A/Dakar's receipt and review of USAID/Ghana's next API. Recommendation No. 1.3 can be closed when evidence is provided to RIG/A/Dakar indicating that Project Officers are required to document how planned indicators are developed, including any assumptions upon which they are based.

**USAID/Ghana Needs to Monitor
More Closely the Return-to-Project Fund**

USAID Handbook 3 Chapter 11 states that primary responsibility for monitoring a project lies with the Project Officer to whom that project has been assigned. It adds that the Project Officer is therefore, responsible for establishing a suitable project monitoring system, operating it effectively, and seeing that input for the Mission's Semi-Annual Portfolio Reviews (SPRs) is prepared in a timely manner.

In accordance with USAID's policy to produce measurable lasting improvements¹³, the Project Paper for the Family Planning and Health Project (FPH) included an output for the cost recovery of USAID-furnished contraceptive sales. In short, the Ministry of Health (MOH) was to deposit a portion of the funds it recovered from the sales of USAID-supplied contraceptives into a return-to-project fund and use the funds for procuring additional contraceptives. The end goal of the return-to-project fund was to move the MOH towards financial sustainability and to have it procure its own contraceptive supplies. However, due in part to a lack of close monitoring of the return-to-project fund by USAID/Ghana, this expected output will not be achieved by the project's completion date.

During our audit, we used MOH contraceptive sales information to perform an analysis of how much money should have been deposited into the return-to-project fund and how much was actually recorded as deposited. As of March 31, 1995, the FPH Project Accountant at the MOH had recorded that the fund contained almost 60 million cedis (\$56,100). However, our analysis indicated that the balance should have been 88 million cedis (\$82,600) or 28 million cedis (\$26,500) more than the fund's recorded balance.

Analysis of Return-To-Project Fund as of March 31, 1995

Balance per MOH Records	Balance per Audit	Difference
59,744,945 cedis	87,959,751 cedis	28,214,806 cedis

The MOH's return-to-project fund balance is based on the number of deposit receipts its Project Accountant has received from each of the MOH's ten Regional Offices. These receipts provide verification that a MOH office has deposited

¹³ USAID Handbook 1 Part V-1 states that it is USAID policy to focus project and non-project assistance on a development problem, so as to produce measurable lasting improvements in the lives of significant numbers of people, not simply to provide support in the form of commodities and advice.

money into the return-to-project fund. The Project Accountant stated that the total of these receipts should equal the balance that the MOH has for this account. However, he explained that if a receipt is not forwarded to him, he is not aware that a deposit has been made and thus, can not update the balance in the fund. Further, he stated that since he does not receive a statement from the Controller General's Office on how much money is actually deposited into the account, he can not reconcile his balances with the fund's actual balance.

We requested the MOH Project Accountant to obtain a balance statement for the return-to-project fund from the Controller General's Office, but he was never furnished with such a statement. In fact, since return-to-project funds are not deposited into their own separate interest-bearing account, but instead are commingled with various funds in the Ministry of Finance, there is some doubt as to whether the Controller General's Office could ever provide such a statement. Accordingly, we were unable to determine whether the 28 million cedi difference was due to a lack of receipts forwarded to the Project Accountant by the MOH's Regional Offices or the funds not actually being deposited. Thus, an audit should be performed on the return-to-project fund to determine the actual balance in the fund, any amounts missing from it, and any internal control weaknesses related to it. In addition, to improve fund accountability, return-to-project funds should be deposited into a separate interest-bearing account as opposed to being commingled with other government funds in the Ministry of Finance.

According to a MOH report on the fund's balance, as of March 31, 1993, there was a difference of approximately 6 million cedis between amounts earned by the fund and amounts actually deposited into it. However, as of March 31, 1995 our analysis indicated that this difference had grown to 28 million cedis—something of which the Mission and the MOH Project Accountant were unaware. The Mission did not know the amount lacking from the fund had more than quadrupled in only two years primarily because it did not require the MOH to furnish it with regular status reports on the amounts earned by the fund and the amounts deposited into it. In fact, the MOH had only submitted two status reports on the fund's balance as of March 31, 1993 and March 31, 1995. The later report included information on the fund's balance at the national level, but did not include information on the fund's balance at the regional and district levels. To improve the accountability of the fund and the Mission's monitoring of it, the MOH should be required to provide quarterly status reports on the fund's balance, including amounts deposited, earned, and expended, at the national, regional, and district levels.

During our audit, we also noted that although the return-to-project fund was listed as critical to the sustainability of the FPHP Project, it was never included in the Mission's Semi-Annual Portfolio Reviews. Given the importance of the fund and previous problems associated with it, we believe that the Mission should have

monitored it closer and reported on its implementation problems. As such, the Mission should begin reporting on the implementation of the return-to-project fund in its next Semi-Annual Portfolio Review. In summary, we believe the Mission should implement the following recommendations to improve the project's accountability and to strengthen the controls over the return-to-project fund.

Recommendation No. 2: We recommend that the Director, USAID/Ghana:

- 2.1 Require an audit be performed of the return-to-project fund to (a) determine the fund's balance, (b) identify any amounts missing from the fund (estimated at 28 million cedis), and (c) identify any internal control weaknesses; and take action to recover any amounts found missing from the fund, and correct any internal control weaknesses that are identified,**
- 2.2 Request the Government of Ghana's Controller General to transfer the balance in the return-to-project fund to a separate Ministry of Health interest-bearing bank account and to deposit all future amounts due to the return-to-project fund into this account,**
- 2.3 Require the Ministry of Health to prepare and submit to USAID/Ghana on a quarterly basis a status report on the return-to-project fund listing the balance in the fund at the central, regional, and district levels, including deposits and expenditures, and the amounts earned by the fund, and**
- 2.4 Include the status of the return-to-project fund in the Mission's next Semi-Annual Portfolio Review.**

Management Comments and Our Evaluation

USAID/Ghana stated that it is aware of the problems associated with the return-to-project fund and accepts the recommendation. However, it stated that the report does not reflect efforts the Mission has made in the past and is currently making to improve the efficiency of the Ministry of Health in managing the return-to-project fund. RIG/A/Dakar acknowledges that the Mission has been monitoring the system surrounding the return-to-project fund, but believes that it should have been closely monitoring the fund's balance as well. The Mission also stated that it has expanded an audit of the Family Planning and Health Program to include an audit of the return-to-project fund and that the audit will determine the fund's balance, shortfalls, and any internal control weaknesses. This audit is to be performed by Ghana's Supreme Audit Institution.

Regarding Recommendation No. 2.2, USAID/Ghana stated that it will request the Ministry of Finance to direct the Controller and Accountant-General and the Ministry of Health to open a separate interest-bearing account for the return-to-project fund. Further, it stated that the balance of the fund and future amounts payable to it, will be deposited into this account. Concerning Recommendation Nos. 2.3 and 2.4, the Mission stated that it will request the Ministry of Health to submit a quarterly status report on the return-to-project fund. The Mission also stated that it will report on this fund in its next semi-annual portfolio review.

Based upon the Mission's comments, Recommendation Nos. 2.1, 2.2, 2.3, and 2.4 are resolved. Recommendation No. 2.1 can be closed when the audit of the return-to-project fund has been completed and a copy of the audit report has been reviewed by RIG/A/Dakar. Recommendation No. 2.2 can be closed upon RIG/A/Dakar's receipt of evidence that USAID/Ghana has requested the Ministry of Finance to open a separate interest-bearing account for the return-to-project fund. Recommendation No. 2.3 can be closed upon RIG/A/Dakar's receipt and review of the Ministry of Health's first quarterly report on the status of the return-to-project fund. Finally, Recommendation No. 2.4 can be closed upon RIG/A/Dakar's receipt and review of the Mission's next semi-annual portfolio review indicating that the return-to-project fund is being reported on.

USAID/Ghana Can Improve the Verification of the Figures It Reports

Having correct information is critical to making sound management decisions. Accordingly, USAID Handbook 3, Chapter 11, Section E1 states that an important part of a project officer's monitoring system is the selection of data and information needed to judge progress against established schedules and criteria.¹⁴ In addition, Section 4.1115 of the Government Performance and Results Act requires Federal agencies to develop performance plans which describe the means to be used to verify and validate measured results. During a review of the Mission's internal controls, we found that USAID/Ghana has a Mission Order titled *Evaluation and Monitoring Policy and Process*, which addresses the need to collect timely information for its managers. However, it is silent on the need to assess the quality of the collected data.

¹⁴ Section E.203.5.5e of USAID's *Automated Directives System* which took effect October 1, 1995 (just after our audit) contains similar criteria by requiring operating units, at regular intervals, to critically assess the data they are using to monitor performance to insure they are of reasonable quality and accurately reflect the process they are measuring.

As part of our audit, we selected some of the performance indicators that USAID/Ghana reported on in its Semi-Annual Portfolio Review to determine whether the Mission was reporting accurate figures. The results of our testing are reflected below:

ANALYSIS BETWEEN REPORTED AND VERIFIED RESULTS

Performance Indicator	Reported in the 3/31/95 SPR	Per Audit	Variance	Percentage Variance
Contraceptive Prevalence Rate	10.1%	10.1%	0%	0%
Use of Oral Rehydration Salts	42%	28.5%	13.5%	- 32%
Couple-Years of Protection	402,000	393,236	8,764	- 2.2%
Condom Usage	9,400,000	9,163,605	236,395	- 2.5%
Number of NGOs providing family planning information to targeted groups	18	18	0	0%

As shown above, there were differences between the figures that the Mission was reporting for oral rehydration salts' (ORS) usage, couple-years of protection, and condom usage and those figures that we were able to verify. Concerning ORS usage, we found that the Mission had reported both the usage of ORS and the usage of recommended home fluids. However, the baseline figure against which the current usage was measured included only the usage of ORS. Thus, by including the usage of recommended home fluids in its reported figure, the Mission overstated the usage of ORS by 13.5 percent. As a result, the Mission is further from achieving the FPHP's project goal of 50 percent ORS usage than expected. Moreover, it should accurately report this usage in its next Semi-Annual Portfolio Review.

Regarding couple-years of protection (CYP) and condom usage, the Project Officer collects contraceptive sales data on a quarterly basis from three organizations: the Ministry of Health (MOH), the Ghana Social Marketing Foundation, and the Planned Parenthood Association of Ghana. The reported sales from these organizations are entered into a database which is used to monitor movements and trends in contraceptive sales and ~~which records the total number of sold~~

condoms, injectables, etc. and the related number of CYPs. The results of our testing on the reported number of condom sales and CYPs is discussed below.

During a review of MOH documents, we found that in the third quarter of 1994, the Mission erroneously included as sales, the number of contraceptives reported as transferred or damaged by the MOH. This caused the Mission to overstate its CYPs for the third quarter of 1994 by 9 percent. Fourth quarter 1994 sales records were requested, but were never received. Therefore, we could not determine whether the error was an isolated incident or whether it has continued. However, if it does recur in subsequent periods, it could lead the Mission to significantly overstate its reported number of CYPs.

In addition to reviewing MOH contraceptive sales documents, we made site visits to two of Ghana's ten regions and tried to trace contraceptive sales figures from regional MOH offices to individual clinics. We found that although we could trace figures from regional offices to district offices, we were not able to trace figures from either of the three district offices we visited to the figures reported by the individual clinics that comprised each of those districts. That is, figures being reported by clinics within a district, did not equal the figures reported by the district.

To illustrate, sales figures for condoms from the third quarter of 1994 as reported by the three clinics that comprise the Elmina District totaled 4,892, yet this district reported 15,122 condom sales. Thus, the district reported 10,230 (209 percent) more condom sales than could be verified. For the same three clinics, sales figures for Conceptrol totaled 2,488, yet the district only reported 400 Conceptrol sales. Thus, the district underreported its Conceptrol sales by 2,088 (522 percent). Other discrepancies between clinic totals and those reported by their respective districts varied between 8.1 and 36 percent. None of the above differences between clinic totals and district totals could be reconciled because there was no documentation on how the district totals were computed.

Inaccurate reporting of MOH contraceptive sales figures is a concern because the FPHP follow-on project, the Ghana Population and AIDS Project, contains conditions precedent which are tied to the Government of Ghana achieving a certain number of CYPs. Thus, if the CYPs are overstated, then the Mission risks erroneously determining that a condition precedent has been met. To prevent this, we believe the Mission should increase its verification of sales data reported by the MOH. Furthermore, we believe that the Mission should revise its Mission Order on *Evaluation and Monitoring Policy and Process* to require project officers to verify significant data furnished to them by other organizations.

Recommendation No. 3: We recommend that the Director, USAID/Ghana:

- 3.1 Correctly report in the next Semi-Annual Portfolio Review the usage of oral rehydration salts,**
- 3.2 Require the Mission's Family Planning and Health Office to reduce the figures in its contraceptive sales database by the amount of transferred and damaged contraceptives that were erroneously recorded as sales in the third quarter of 1994, and**
- 3.3 Revise the Mission Order on *Evaluation and Monitoring Policy and Process* to require Project Officers to verify, through the use of spot checks, sampling techniques or other means, significant data furnished to them by other organizations.**

Management Comments and Our Evaluation

USAID/Ghana stated that it accepted the above recommendation. Regarding Recommendation No. 3.1, the Mission stated that it will report on the usage of oral rehydration salts and the use of home fluids in its next semi-annual project review. Concerning Recommendation No. 3.2, the Mission stated that it has reduced the amount of contraceptives it had recorded as sold in the third quarter of 1994 by the amount of contraceptives that had been reported as transferred or damaged. Further, it stated that since the beginning of 1995, it has excluded transferred and damaged contraceptives from the amount of contraceptives it has recorded as sold. Regarding Recommendation No. 3.3, USAID/Ghana stated that the Mission Director will send out a memorandum to all project officers, requiring that procedures be performed to verify important data received from external organizations.

Based upon the Mission's comments, Recommendation Nos. 3.1, 3.2, and 3.3 are resolved. Recommendation No. 3.1 can be closed upon RIG/A/Dakar's receipt and review of the Mission's next semi-annual project review showing that oral rehydration salts are being reported on. Recommendation No. 3.2 can be closed upon RIG/A/Dakar's receipt of evidence that the contraceptive sales totals for the third quarter of 1994 have been corrected. Recommendation No. 3.3 can be closed upon RIG/A/Dakar's receipt and review of the Mission Director's memorandum requiring project officers to verify important data received from external organizations.

SCOPE AND METHODOLOGY

The Office of the Regional Inspector General for Audit, Dakar, audited the progress USAID/Ghana had made with its Population activities. The audit was conducted in accordance with generally accepted government auditing standards. It covered \$8.2 million that had been disbursed for project assistance and \$13 million that had been disbursed for non-project assistance. Thus, the total audit coverage was \$21.2 million of the \$28.5 million budgeted for the Family Planning and Health Project (FPHP). The audit did not cover the FPHP's \$31 million follow-on project titled the Ghana Population and AIDS Project because as of March 31, 1995—our audit cutoff period—this project had not reported any expenditures.

We conducted our field work in Accra, Ghana from August 7, 1995 through September 29, 1995. Our field work was performed at USAID/Ghana, the Government of Ghana's (GOG) Ministry of Health, the Ghana Social Marketing Foundation and the Planned Parenthood Association of Ghana. In addition we interviewed Ministry of Health officials in the Greater Accra and Cape Coast Regions and visited selected clinics in those regions.

The Director, USAID/Ghana made various representations concerning the management of Population activities in a management representation letter dated October 3, 1995.

In conducting our field work, we assessed internal controls related to the monitoring and reporting of USAID/Ghana's Population activities. Our audit also included an analysis of pertinent regulations, policies and procedures, a review of the Mission's operating procedures, and the latest USAID/Ghana Internal Control Assessment.

We also reviewed documentary and testimonial evidence and interviewed cognizant USAID, GOG, and non-governmental organization officials. However, we did not verify the results of the Government of Ghana's 1993 Demographic and Health Survey or the Mission's 1993 Consumer Baseline Study.

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ACTION: -AID=1 ^{RIG}
INFO: RIG-1 DCM-1 AMB-1 ECGN-1

DISTRIBUTION: AID
CHARGE: AID

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DE RUEHAR #8354/01 3551138
ZNR UUUUU ZZH
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FM AMEMBASSY ACCRA
TO AMEMBASSY DAKAR 0339
BT
UNCLAS SECTION 01 OF 03 ACCRA 008354

AIDAC

RIG/A/DAKAR FOR RIG
ATTN: THOMAS ANKLEWICH, REGIONAL INSPECTOR GENERAL

E.O. 12958: N/A

SUBJECT: DRAFT REPORT ON THE AUDIT OF USAID/GHANA'S
POPULATION ACTIVITIES (REPORT NO. 7-641-96-XXX)

THE MISSION GENERALLY AGREES WITH THE
RECOMMENDATIONS MADE IN SUBJECT DRAFT AUDIT REPORT.
DETAILED COMMENTS ON EACH RECOMMENDATION ARE AS
FOLLOWS:

RECOMMENDATION 1.1

THE MISSION HAS REVIEWED THE IMPACT OF HAVING ALREADY
ACHIEVED SOME OF ITS PLANNED TARGETS FOR THE FAMILY
PLANNING AND HEALTH PROJECT (FPHP). AS A RESULT, THE
PLANNED TARGETS SET FOR THE FPHP WERE REVISED DURING
THE DESIGN OF THE GHANA POPULATION AND AIDS PROGRAM,
WHICH IS A FOLLOW-ON PROJECT TO FPHP. THESE REVISED
FPHP TARGETS WILL BE REFLECTED IN THE NEXT API.
ADDITIONALLY, THE MISSION IS DEVELOPING ITS POPULATION
AND HEALTH STRATEGIC OBJECTIVE FOR THE 1997-2001
STRATEGIC PLANNING PERIOD. AS PART OF THIS PROCESS,
THE MISSION IS REVIEWING THE INDICATORS THAT WILL HELP
TRACK PROGRESS TOWARD ACHIEVING THE STRATEGIC OBJECTIVE
AND IS DEVELOPING APPROPRIATE TARGETS FOR THOSE
INDICATORS.

RECOMMENDATION 1.2

THE MISSION WILL DEVELOP NEW PLANNED TARGETS FOR TOTAL
FERTILITY RATE IN ITS NEXT API. THE MISSION WILL
DETERMINE IF IT IS APPROPRIATE TO CONTINUE REPORTING ON

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THE NUMBER OF MOH OUTREACH SITES PROVIDING FAMILY PLANNING AND THE NUMBER OF GSMF SALES OUTLETS. PROGRAMMATIC FACTORS INDICATE THAT THESE INDICATORS ARE NO LONGER THE MOST IMPORTANT AND MOST RELEVANT INDICATORS TO TRACK IN ORDER TO MONITOR THE PROGRESS AND IMPACT OF THE PROJECT.

RECOMMENDATION 1.3

THE MISSION IS ALREADY AWARE OF THE PROBLEM OF LACK OF DOCUMENTATION ON HOW INDICATORS AND ASSUMPTIONS ARE DEVELOPED AND HOW TARGETS ARE SET. THE MISSION PLANS TO INCORPORATE SUCH DOCUMENTATION IN FUTURE PERFORMANCE MONITORING PLANS FOR ITS 1997-2001 STRATEGIC PLAN.

RECOMMENDATION 2.1

USAID/GHANA IS AWARE OF THE PROBLEMS ASSOCIATED WITH THE RETURN-TO- PROJECT FUND (RTPF) AND ACCEPTS THE RECOMMENDATION. HOWEVER THE RIG/A/DAKAR REPORT DOES NOT REFLECT EFFORTS THE MISSION HAS MADE IN THE PAST, AND IS CURRENTLY MAKING TO IMPROVE THE EFFICIENCY OF THE MINISTRY OF HEALTH (MOH) IN MANAGING THE RETURN-TO-PROJECT FUND. FIRST, IN AUGUST 1992, USAID CONTRACTED AN AUDIT FIRM TO DESIGN AND INSTALL AN ACCOUNTING SYSTEM IN THE MOH, WITH A VIEW TO IMPROVING MOH'S CAPACITY TO ACCURATELY REPORT ON THE RECEIPT AND USE OF FUNDS AND COMMODITIES RECEIVED FROM ALL SOURCES. THE FINANCIAL ACCOUNTING MANAGEMENT INFORMATION SYSTEM WAS INSTALLED AT THE HEADQUARTERS OF THE MOH IN MARCH 1994. HOWEVER, A FULL IMPLEMENTATION OF THE NEW ACCOUNTING SYSTEM HAS BEEN DELAYED BECAUSE THE MOH INTENDS TO MODIFY THE SYSTEM, TO MAKE IT MORE SUITABLE FOR ITS PURPOSES.

SECONDLY, IN 1994, AT THE REQUEST OF USAID/GHANA, THE NATIONAL POPULATION COUNCIL IN GHANA IN COLLABORATION WITH MOH AND OTHER AGENCIES IN GHANA CONTRACTED THE OPTIONS II PROJECT (FUTURES GROUP) TO ASSIST WITH THE DESIGN AND IMPLEMENTATION OF A STUDY ON CONTRACEPTIVE PRICING IN GHANA. ONE OF THE KEY RECOMMENDATIONS MADE IN THE REPORT ON THE PRICING STUDY RELATES TO THE ESTABLISHMENT BY THE MOH OF A PROPER ACCOUNTING SYSTEM TO TRACK REVENUES AND EXPENDITURES ASSOCIATED WITH DONATED CONTRACEPTIVES AT ALL LEVELS OF THE MOH SYSTEM. SINCE APRIL 1995 WHEN THE RESULTS OF THE STUDY WERE RELEASED, USAID/GHANA HAS BEEN WORKING WITH THE MOH TO IMPLEMENT THIS AS WELL AS OTHER RECOMMENDATIONS MADE IN THE CONTRACEPTIVE PRICING STUDY.

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FINALLY, THE STATEMENT OF WORK PROVIDED BY THE GHANA AUDIT SERVICE TO THE AUDITORS OF THE FAMILY PLANNING AND HEALTH PROGRAM IN AUGUST 1995 HAS BEEN EXPANDED TO INCLUDE AN AUDIT OF THE RETURN-TO-PROJECT FUND. THE AUDIT WILL DETERMINE THE FUND'S BALANCE, IDENTIFY ANY SHORTFALLS IN THE AMOUNT RECORDED AS HAVING BEEN PAID INTO THE FUND, AND IDENTIFY ANY INTERNAL CONTROL WEAKNESSES ASSOCIATED WITH THE MANAGEMENT OF THE FUND.

RECOMMENDATION 2.2

USAID/GHANA ACCEPTS THIS RECOMMENDATION AND WILL REQUEST THE MINISTRY OF FINANCE TO DIRECT THE CONTROLLER AND ACCOUNTANT-GENERAL AND THE MINISTRY OF HEALTH TO OPEN A SEPARATE INTEREST-BEARING ACCOUNT FOR THE RTPF. THE BALANCE IN THE RTPF AND ALL FUTURE AMOUNTS PAYABLE INTO THE FUND WILL BE DEPOSITED INTO THE SEPARATE INTEREST-BEARING ACCOUNT.

RECOMMENDATION 2.3

THE MISSION WILL REQUEST THE MOH TO SUBMIT TO THE APPROPRIATE PROJECT OFFICE ON A QUARTERLY BASIS, A REPORT SHOWING DEPOSITS, EXPENDITURES, INTEREST EARNED AND THE BALANCE IN THE RTPF AT THE CENTRAL, REGIONAL AND DISTRICT LEVELS.

RECOMMENDATION 2.4

THE MISSION ACCEPTS THE RECOMMENDATION TO REPORT ON THE STATUS OF THE RTPF IN ITS NEXT SEMI-ANNUAL PORTFOLIO REVIEW (SPR).

RECOMMENDATION 3.1

USAID/GHANA ACCEPTS THE RECOMMENDATION TO REPORT ON THE USAGE OF ORAL REHYDRATION SALTS IN ITS NEXT SPR. HOWEVER THE RESULTS OF THE TRACKING SURVEY WHICH WILL PROVIDE INFORMATION ON THE USE OF ORAL REHYDRATION THERAPY WILL NOT BE AVAILABLE FOR THE MARCH 1996 SPR. USE OF ORAL REHYDRATION SALTS AND USE OF HOME FLUIDS

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WILL BE REPORTED ON SEPARATELY IN THE SEPTEMBER 1996
SPR.

RECOMMENDATION 3.2

USAID/GHANA ACCEPTS THE RECOMMENDATION TO REDUCE THE AMOUNT OF CONTRACEPTIVES IT RECORDED AS SOLD IN THE THIRD QUARTER OF 1994 BY THE AMOUNT OF CONTRACEPTIVES TRANSFERRED AND DAMAGED. PRIOR TO THE RIG/A/DAKAR POPULATION AUDIT, THE MISSION HAD IDENTIFIED THE ERROR IN ITS CONTRACEPTIVE SALES RECORDS AND HAS SINCE THE BEGINNING OF 1995 EXCLUDED TRANSFERRED AND DAMAGED CONTRACEPTIVES FROM THE AMOUNT OF CONTRACEPTIVES IT RECORDS AS SOLD.

RECOMMENDATION 3.3

USAID/GHANA ACCEPTS IN GENERAL THE RECOMMENDATION THAT PROJECT OFFICERS NEED TO VERIFY THE ACCURACY OF DATA THAT OTHER ORGANIZATIONS SUBMIT TO THE MISSION. AS USAID'S AUTOMATED DIRECTIVES SYSTEM (ADS) HAS SUPERCEDED THE MISSION ORDERS, TO COMPLY WITH THE RECOMMENDATION, USAID/GHANA'S MISSION DIRECTOR WILL SEND OUT A MEMORANDUM TO ALL PROJECT OFFICERS, REQUIRING THAT PROCEDURES BE PERFORMED TO VERIFY IMPORTANT DATA RECEIVED FROM EXTERNAL ORGANIZATIONS.

PAGE 3- REPORT OF AUDIT FINDINGS

DEFINITIONS ASSIGNED TO MODERN METHOD CONTRACEPTIVE PREVALENCE AND COUPLE-YEARS OF PROTECTION IN RIG/A/DAKAR'S DRAFT REPORT ON THE AUDIT OF THE MISSION'S POPULATION ACTIVITIES NEED TO BE REPLACED WITH THE DEFINITIONS GIVEN BELOW:

MODERN METHOD CONTRACEPTIVE PREVALENCE RATE SHOULD BE DEFINED AS THE PROPORTION OF WOMEN OF REPRODUCTIVE AGE WHO ARE USING (OR WHOSE PARTNERS ARE USING) A MODERN CONTRACEPTIVE METHOD (E.G. CONDOM, PILL, VAGINAL FOAMING TABLET, INJECTABLE, IUD, NORPLANT, STERILIZATION) AT A PARTICULAR POINT IN TIME.

COUPLE YEARS OF PROTECTION (CYP) SHOULD BE DEFINED AS THE NUMBER OF UNITS OF CONTRACEPTIVES REQUIRED TO PROTECT A COUPLE FROM CONCEPTION FOR ONE YEAR. INTERNATIONAL STANDARDS HAVE BEEN DEVELOPED FOR EACH METHOD AND INCLUDE AN ESTIMATE OF WASTAGE. FOR EXAMPLE, 13 CYCLES OF ORAL CONTRACEPTIVES ARE REQUIRED TO PROVIDE 1 CYP. THIS NUMBER INCLUDES 12 CYCLES FOR

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EACH MONTH OF THE YEAR AND 1 CYCLE FOR WASTAGE. CYP
CONVERSION FACTORS CAN ALSO BE USED TO CALCULATE THE
NUMBER OF COUPLES WHO ARE PROTECTED FROM CONCEPTION FOR
ONE YEAR FROM THE NUMBER OF COMMODITIES WHICH HAVE BEEN
DISTRIBUTED.

FINALLY, ON PAGE 14 OF RIG/A/DAKAR'S DRAFT AUDIT
REPORT, REFERENCE IS MADE TO THE "MISSION'S 1993
DEMOGRAPHIC AND HEALTH SURVEY". THE DEMOGRAPHIC AND
HEALTH SURVEY WAS CONDUCTED BY THE GOVERNMENT OF
GHANA'S STATISTICAL SERVICE. BRYNN
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KEY ELEMENTS OF USAID/GHANA'S PERFORMANCE MEASUREMENT SYSTEM

USAID'S *Directive on Setting and Monitoring Program Strategies* identifies the key elements which are required in program performance measurement systems. In order to validate USAID/Ghana's reported progress towards its strategic objective, we assessed the following elements of the performance measurement system for its Population activities. Each element was considered adequate except for the setting of targets.

- **Strategic Objectives** - significant development results which can be achieved or toward which substantial progress can be made and for which the operational unit is held accountable. The typical timeframe for a strategic objective is five to eight years.

USAID/Ghana's Population strategic objective is to reduce the total fertility rate from 6.4 to 6.1 births per woman.

- **Program Outcomes** - measurable outcomes of one or more activities which, in turn, contribute to higher-order strategic objectives.

USAID/Ghana has program outcomes for its Population activities which include 1) an increase in the use of modern methods of family planning and 2) a more appropriate contraceptive mix. The related sub-program outcomes include 1) an increase in the availability of family planning services and commodities and 2) an increase in family planning knowledge and approval.

- **Performance Indicators** - gauges for measuring change. Indicators are developed for measuring change at the levels of a strategic objective and a program outcome.

Some of USAID/Ghana's performance indicators are 1) the modern method contraceptive prevalence rate, 2) the number of couple-years of protection, and 3) the percentage of married women who believe their husbands approve of family planning.

- **Targets** - specific and intended results to be achieved within an explicit timeframe and against which actual results are compared and assessed.

USAID/Ghana has established targets for its performance indicators, but as stated in the report (see page 6), some of these targets have already been achieved.

- **Baselines** - a statement of pertinent conditions at the time performance measurement begins.

The Mission has collected baseline information for each of its indicators. For example, the contraceptive prevalence rate and couple-years of protection for 1988 were 5.2 percent and 107,000 couple-years, respectively.