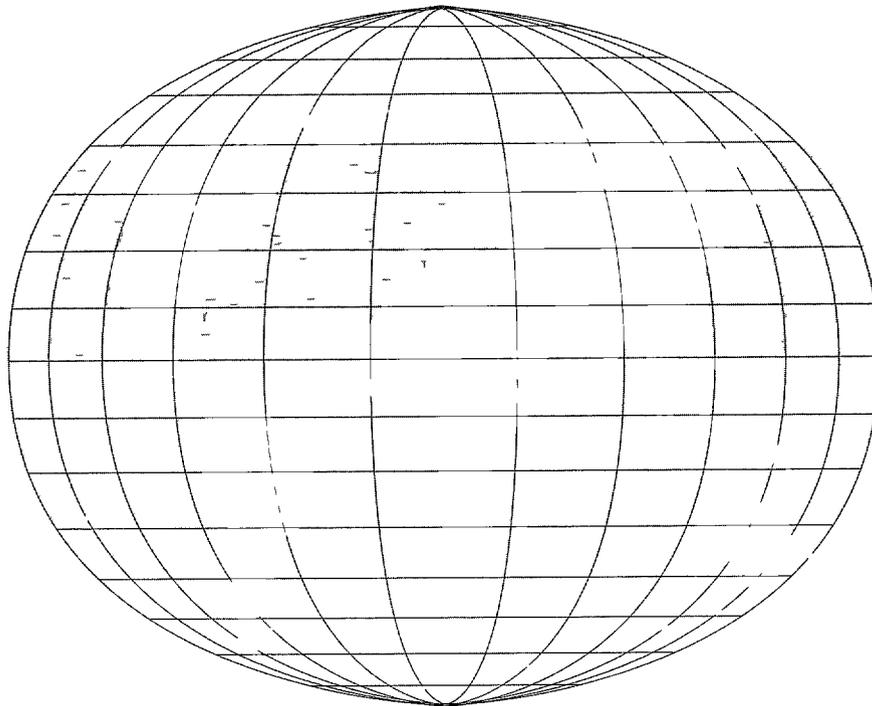


Report of Audit

Audit of the Timeliness of USAID/Bangladesh's Resolution of Reconciling Transactions With its Disbursing Offices

**Audit Report No 5-388-99-002-P
March 3, 1999**



**Regional Inspector General
Manila**

**OFFICE OF INSPECTOR GENERAL
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT**

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT

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March 3, 1999

MEMORANDUM

TO USAID/Bangladesh Director, Gordon H West

FROM *Nathan S Lokos*
Acting RIG/Manila, Nathan S Lokos

SUBJECT Audit of the Timeliness of USAID/Bangladesh's Resolution of Reconciling Transactions With its Disbursing Offices
Audit Report No 5-388-99-002-P

This memorandum is the final report on the subject audit. We considered your comments on the draft report and have included them in their entirety as Appendix II. This report contains three recommendations. Actions taken by management as described in the comments are responsive to Recommendations No 1, 2 & 3 contained in the report. We, therefore, consider final management action on these recommendations to be complete upon issuance of this report.

I appreciate the cooperation and courtesy extended to my staff during this audit, especially under very difficult conditions with the flooding in Bangladesh.

Background

Payments are made on behalf of USAID overseas missions by Financial Service Centers (FSCs) or U S Disbursing Offices (USDOS) and Treasury's Regional Finance Centers in the United States. USAID/Bangladesh's primary FSC is located in Bangkok. Local currency disbursement, including Foreign Service Nationals' salary payment and some dollar payments are processed for USAID/Bangladesh through FSC/Bangkok. USAID/Bangladesh also uses the Treasury Regional Center in Kansas City, Kansas, for most of its dollar payments and, occasionally, the USDO in Paris to pay storage fees for household effects of U S Direct Hires.

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USAID guidance requires missions to reconcile their monthly disbursement records to payments made on the missions' behalf as reported by FSCs, USDOs and the Treasury Regional Finance Center. These payments are reported by the disbursing offices on the SF-1221 form, which missions are to reconcile with transactions recorded in the Mission Accounting and Control System. This process also requires that missions clear reconciling items within two months.

Audit Objective

The Office of the Regional Inspector General/Manila audited USAID/Bangladesh to answer the following audit objective:

- **Did USAID/Bangladesh resolve its reconciling transactions with its disbursing agents in a timely manner?**

Appendix I includes a discussion of the scope and methodology for this audit.

Audit Findings

While USAID/Bangladesh continues to make considerable effort to reconcile its disbursement records, a number of long outstanding unreconciled transactions still remained at the time of our audit. These long outstanding items have accumulated over the years because no one in the Mission's Office of Financial Management had been assigned specific responsibility to ensure they were cleared in the prescribed time period.

USAID Financial Management Bulletin No. 14 requires missions to reconcile monthly disbursement records to payments made by their agents. This bulletin further requires that reconciling items over two months old be resolved. Based on this requirement, and for the purpose of this audit, we considered reconciling items which originated in previous fiscal years to be long outstanding items. USAID/Bangladesh had a number of these long outstanding unreconciled transactions, principally relating to the disbursement records at FSC/Bangkok, as shown in the following table. While progress has been made in researching these items, as of July 31, 1998, the Mission had 68 long outstanding items to be reconciled for a total value of \$270,511—including a September 1992 reconciling item with FSC/Bangkok amounting to \$199,461. Of the 68 total transactions, 66 involved FSC/Bangkok and the remaining two, USDO/Paris.

Total Dollar Value of Unreconciled Items¹

Year Transaction was Recorded	Number of Unreconciled Transactions	Total Dollar Value
1994 and Prior Years	17	\$224,917
1995	16	\$8,003 ²
1996	19	\$15,474
1997	16	\$22,117
Total	68	\$270,511

These transactions were not reconciled in a timely manner as required by USAID guidance. According to the Mission, these reconciling items were carried forward, but not resolved, because the responsibility for resolving these items had not been reassigned upon the departure of the responsible employee. As a result, while reconciling items were identified, they were not consistently researched and corrected. Consequently, the Mission did not have the required accountability over its disbursements to ensure that unreconciled items were consistently researched and corrected in a timely manner.

During the course of our audit fieldwork, USAID/Bangladesh researched the previously mentioned September 1992 reconciling item with FSC/Bangkok and determined that it was a duplicate payment to the U.S. Department of Agriculture. The Mission quickly took corrective action by issuing a Bill for Collection in October 1998.

Based on the above discussion, we are making the following recommendations:

Recommendation No. 1 We recommend that USAID/Bangladesh issue a Bill for Collection in the amount of \$199,461 to the U.S. Department of Agriculture Office of International Cooperation and Development.

Recommendation No. 2 We recommend that USAID/Bangladesh assign someone the specific responsibility to ensure that reconciling items are cleared in accordance with USAID guidance.

¹Each outstanding reconciling item in the Mission's records shows either a positive or negative value depending on whether it appeared in the accounts of the Mission or the disbursing office. For the purposes of this analysis, we totaled the absolute values of the net balances for each unreconciled appropriation. This was done to better relate the number of unreconciled items with their total dollar value.

² The amount includes two transactions with USDO in Paris for \$1,589.

Recommendation No 3 We recommend that USAID/Bangladesh develop a plan, including dates and milestones, for resolving long outstanding reconciling items by September 30, 1999

Management Comments and Our Evaluation

In response to Recommendation No 1, USAID/Bangladesh issued a bill of collection in the amount of \$199,461 to the U S Department of Agriculture Management actions are responsive to Recommendation No 1 We, therefore, consider final management action on Recommendation No 1 to be complete

In response to Recommendation No 2, management assigned its Chief Accountant the specific responsibility for ensuring that reconciling items are cleared in accordance with USAID guidance Management actions are responsive to Recommendation No 2 We, therefore, consider final management action on Recommendation No 2 to be complete

In response to Recommendation No 3, management has developed a plan, including dates and milestones, for resolving long outstanding reconciling items by September 30, 1999 Management actions are responsive to Recommendation No 3 We, therefore, consider final management action on Recommendation No 3 to be complete

We consider all of the above recommendations to be closed upon issuance of this report

**SCOPE AND
METHODOLOGY**

The Office of the Regional Inspector General for Audit (RIG), Manila audited USAID/Bangladesh to determine whether it had resolved its reconciling transactions with its disbursing agents in a timely manner. The audit was performed in accordance with generally accepted government auditing standards and was conducted from September 9, 1998, through September 29, 1998, at USAID/Bangladesh.

To accomplish the audit objective we held discussions with mission staff. Our review included analyzing the unreconciled transactions reported by the Mission in their July 31, 1998, Missions Statement of Disbursements Reconciliation with RAMC report. We also obtained available documentation concerning efforts to resolve unreconciled transaction between the Mission and the Financial Service Center in Bangkok.



UNITED STATES OF AMERICA
AGENCY FOR INTERNATIONAL DEVELOPMENT
Dhaka, Bangladesh

M e m o r a n d u m

TO: James Rorie, Acting RIG/A/Manila

FROM: *Anne Aarnes*
Anne Aarnes, Acting USAID/Bangladesh Director

SUBJECT: Draft Report Concerning Audit of the Timeliness of
USAID/Bangladesh's Resolution of Reconciling
Transactions with its Disbursing Offices, Audit Report
No. 5-388-99-XXX

DATE: February 11, 1999

Thank you for the opportunity to comment on the subject draft report. We appreciate the professionalism of the staff who conducted the audit during a very stressful time in Bangladesh, that is, the disastrous floods of 1998.

Recommendation No. 1 - issue a Bill for Collection in the amount of \$199,461 to the U.S. Department of Agriculture Office of International Cooperation and Development.

Recommendation No. 2 - assign someone the specific responsibility to ensure that reconciling items are cleared in accordance with USAID guidance.

Recommendation No. 3 - develop a plan, including dates and milestones, for resolving long outstanding reconciling items by September 30, 1999.

Mission Response:

Recommendation No. 1: As noted in the draft report, USAID/Bangladesh issued a Bill for Collection to the U.S. Department of Agriculture, Office of International Cooperation and Development (USDA/OICD) on October 26, 1998. To-date, we have not received any response from USDA/OICD. Mission plans to resend the bill o/a February 28, 1999, as a follow-up action

Recommendation No. 2: The Mission has assigned the Chief Accountant the specific responsibility of ensuring that reconciling items are cleared in a timely manner. This assignment is now reflected in the employee's revised Work Plan for the period 8/5/98 through 8/4/99. See Attachment A.

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Recommendation No. 3: Attachment B is the Mission action plan, including status and actions taken and/or to be taken as of February 11, 1999, to resolve the long outstanding reconciling items, by September 30, 1999. Of the total unreconciled items of \$270,254.42, adjusted to \$270,510.83 per our review, Mission has taken corrective actions that closed 41 items amounting to \$49,915.66. The remaining balance of unreconciled items amounting to \$220,595.17 includes the amount of \$199,461.00, due from USDA/OICD. As stated above, we have issued the Bill for Collection for this amount.

Based on the above actions, we request that RIG/A/Manila determine that a management decision has been reached in all three recommendations upon report issuance.

Attachment A

Work Plan for the Chief Accountant Position
Incumbent: Moksudar Rahman, FSN-12
Rating Period: 8/5/98 - 8/4/99

Basic Statement of Function

The Financial Management Operations Officer (FMOO), aka Chief Accountant, is primarily responsible for the day-to-day "core" financial operations, ensuring that funds control, budgeting, accounting, payments, receivables, asset management, and financial reporting functions at the mission level are carried out in a timely manner. The incumbent basically serves as deputy controller for USAID/Bangladesh. He is also the controller's key representative to the Resources Team. As such, he is responsible for ensuring appropriate application of OE resources, for preparing the annual OE budget relative to the R4 mission submission, and reviewing the ICASS budget for USAID. He manages the operation of MACS/MACSTRAX.

Major Duties and Responsibilities

- a. 45% - Oversee the "core" financial operations, determining priorities and deadlines and appropriately distributing workload to staff. Direct the preparation of the annual OE and Trust Fund budgets, as part of the Mission's R4 submission. Assist in the formulation, preparation, and review of requests for funds. Maintain appropriate internal controls to ensure that obligations and disbursements for both OE and program funds do not exceed authorized funding levels and that all obligations incurred are in compliance with the requisite authorization. Review ICASS budgets and related work load calculations. Guide the voucher payment process to ensure compliance with laws and regulations and overriding terms of agreement/contract and availability of funds.
- b. 20% - Maintain the Mission Accounting and Control System (MACS/MACSTRAX) for OE, Trust, and program funds. Provide and ensure accuracy of financial reports on transactions/status of program and OE/Trust accounts, as required or requested by mission management and/or AID/W. *Ensure that any reconciling items identified in the monthly 1221 reviews are addressed and resolved in a timely manner.*
- c. 20% - Guide and coach subordinate staff. Assist and/or advise the financial management staff and other Mission staff on financial-related matters, such as Section 1311 obligation reviews, advances, MACS/AWACS data quality.
- d. 15% - On a part-time basis, serve as a key member of the Resources Team, advising on appropriate application of OE resources and ensuring that obligations and disbursements are in accordance with applicable rules and regulations.

**USAID/BANGLADESH
ACTION PLAN TO RESOLVE SECTION 1221 UNRECONCILED ITEMS
AS OF FEBRUARY 11, 1999**

APPROP SYMBOL	VOUCHER NO	DATE	ITEM NO	AMOUNT	DESCRIPTION	ACTION TAKEN/TO BE TAKEN	STATUS	EST DATE OF COMPLETION
UNRECONCILED ITEMS FROM FY 1994 AND PRIOR								
72X1000	752-94037	07/94	1	18.11	Processed by RAMC (alternatively referred to now as FSC/Bangkok), not by Mission	Records not available at post for review and research. Assuming FSC/Bangkok (FSC/BKK) still has the old files, Mission will request info from Bangkok by 2/28/99. Upon receipt of addl info, Mission will research.	Pending	07/99
	752-94358	07/94	2	0.04	Processed by RAMC, not by Mission	SF-1097 #2990004 dtd 10/27/98 was sent to RAMC for processing. RAMC's action is reflected in the 1221 report for Nov 98.	Closed	11/16/98
	752-93512	09/93	3	0.10	Processed by RAMC, not by Mission	SF-1097 #2990004 dtd 10/27/98 was sent to RAMC for processing. RAMC's action is reflected in the 1221 report for Nov 98.	Closed	11/16/98
	32560A	09/93	4	1,681.10	Processed by RAMC not by Mission	Records not available at post for review and research. Assuming FSC/Bangkok still has old files, mission will request info from Bangkok by 2/28/99 and go from there.	Pending	07/99
	33PM0199	09/93	5	288.31	Processed by RAMC not by Mission.	Records not available at post for review and research. Assuming FSC/Bangkok still has old files, mission will request info from Bangkok by 2/28/99 and go from there.	Pending	07/99
	A2367875	10/93	6	69.29	Reimbursement for personal use of security guard service for 8/93 was processed by mission but not by RAMC.	Optional Form 158 (General Receipt issued by Embassy cashier for collection) dtd 9/20/93 will be faxed to FSC/Bangkok for adjustment.	Pending	07/99
	41MH0021	10/93	7	16.54	Processed by RAMC, not by Mission.	Records not available at post for review and research. Assuming FSC/Bangkok still has old files, mission will request info from Bangkok by 2/28/99, and go from there.	Pending	07/99
	752-94443	10/94	8	0.09	Processed by RAMC, not by Mission	SF-1097 #2990004 dtd 10/27/98 was sent to RAMC for processing. RAMC's action is reflected in the 1221 report for Nov 98.	Closed	11/16/98
				2,073.58				

**USAID/BANGLADESH
ACTION PLAN TO RESOLVE SECTION 1221 UNRECONCILED ITEMS
AS OF FEBRUARY 11, 1999**

APPROP SYMBOL	VOUCHER NO	DATE	ITEM NO.	AMOUNT	DESCRIPTION	ACTION TAKEN/TO BE TAKEN	STATUS	EST DATE OF COMPLETION
72X1021	VR 00524103	01/93	9	12,429.73	Mission requested Embassy in Singapore to procure computer equip in our behalf in early 1990. Mission received the equipment; RAMC paid the vendor per voucher processed by FMO/Singapore. But RAMC did not send the payment documentation (VRNs 7066 7067 7069 + ACDA report dtd 5/1/90) to Dhaka until 12/92. Post recorded the payment 1/11/93, effectively closing the purchase/payment transaction. However FMO Dhaka mistakenly listed this amount as a 'new' reconciling item during the reconciliation exercise in Feb 93.	There was no need for corrective action. This item should not have been listed as a reconciling item in the first place. The action now is to drop this item from the list of unreconciled items.	Closed 10/31/98	
	752-94135	01/94	10	10.00	Processed by RAMC, not by Mission.	Records not available at post for review and research. Assuming FSC/Bangkok still has old files, mission will request info from Bangkok by 2/28/99 and go from there.	Pending	07/99
	SF2940062	04/94	11	6,029.77	Processed by RAMC, not by Mission. Initial research indicates that RAMC might have used the wrong appropriation in processing FSN salaries for PPs 20, 21 and 23/95 - App 72-114-1021 instead of 72-113/41021.	Research on going.	Pending	03/99
	SF2940066	04/94	12	3,012.46	Processed by RAMC, not by Mission. Initial research indicates that RAMC might have used the wrong appropriation in processing a contractor salary - App 72-113/41021 instead of 72-112/31021.	Research on going.	Pending	03/99
	VR#941883	05/94	13	199,461.00	Payment to USDA under PASA agreement #ANE-0051-P-AG-8025-00 was processed twice by RAMC. Dhaka sent RAMC a request for payment of an advance to USDA on 8/18/92. This advance was liquidated by USDA on 5/9/94. Dhaka processed the liquidation as a no-pay voucher and inadvertently sent the no-pay voucher to RAMC which in turn, processed the voucher as another payment - resulting in duplicate payment.	Bill for Collection (BOC) no. 013882539 dtd 10/26/98 was issued to USDA to resolve this item. Mission will send a follow-up BOC by 2/28/99.	Pending	09/99

**USAID/BANGLADESH
ACTION PLAN TO RESOLVE SECTION 1221 UNRECONCILED ITEMS
AS OF FEBRUARY 11, 1999**

APPROP SYMBOL	VOUCHER NO.	DATE	ITEM NO	AMOUNT	DESCRIPTION	ACTION TAKEN/TO BE TAKEN	STATUS	EST DATE OF COMPLETION
	752-93559	09/93	14	0 51	Processed by RAMC not by Mission.	SF-1097 #2990004 dtd 10/27/98 was sent to RAMC for processing RAMC's action is reflected in the SF-1221 report for Nov 98	Closed 11/16/98	
	SING 10441	10/90	15	1 191.25	Voucher for freight charges under PO #AID-90-0014 dtd 8/16/90 was received and recorded by Mission as disbursement. But this disbursement was not reflected in RAMC's SF-1221	Copy of the voucher will be faxed to FSC/Bangkok by 2/28/99 to reconcile our records. Upon receipt of SF-1221 or confirmation from FSC/BKK, Mission will drop this item from the unreconciled list.	Pending	04/99
	5A10141	11/94	16	700 00	Liquidation of a travel advance (PASA) processed by RAMC but not by Mission.	Corrective action via JV based on SF-1221 dtd Nov 94 was prepared 2/10/99 and posted into MACS the same day	Closed 02/10/99	07/99
	A2819426	12/94	17	8 86	Collection of travel advance recorded by Mission but not by RAMC	Optional Form 158 (General Receipt issued by Embassy cashier for collection) dtd 9/20/93 will be faxed to FSC/Bangkok for adjustment.	Pending	07/99
				222,843.58				

UNRECONCILED ITEMS FROM FY 1995

72X1000	V0229	10/95	18	347 78	Payment for HHE freight-related charges from Antwerp for \$345 78 (not \$347 78 as recorded in this list of reconciling items) was processed by B&F/Paris, but was not recorded in MACS as a disbursement	Mission prepared JV #1990023 dtd 2/11/99 to record the disbursement in MACS.	Pending	03/99
	C0191	10/95	19	1,214 55	Payment for HHE freight-related charges from Antwerp for post employee (Mullaly) was processed by B&F/Paris, but was not recorded in MACS as a disbursement.	Mission prepared JV #1990023 dtd 11/25/98 to record the disbursement in MACS	Pending	03/99
	5050P151	03/95	20	0 26	Processed by RAMC, not by Mission	SF-1097 #2990004 dtd 10/27/98 was sent to RAMC for processing RAMC's action is reflected in the SF-1221 report for Nov 98	Closed 11/16/98	
	40951643	04/95	21	352 00	Processed by RAMC not by Mission. This represents travel costs incurred by a member of VP Quayle's travel group during his 1992 visit to Bangladesh. STATE paid the costs and charged USAID's appropriation without notifying USAID Mission.	Mission prepared JV #1990023 dtd 2/11/99 to record the disbursement in MACS	Pending	03/99

**USAID/BANGLADESH
ACTION PLAN TO RESOLVE SECTION 1221 UNRECONCILED ITEMS
AS OF FEBRUARY 11, 1999**

APPROP SYMBOL	VOUCHER NO	DATE	ITEM NO	AMOUNT	DESCRIPTION	ACTION TAKEN/TO BE TAKEN	STATUS	EST DATE OF COMPLETION
	95058	06/95	22	0 03	Processed by RAMC not by Mission	SF-1097 #2990004 dtd 10/27/98 was sent to RAMC for processing RAMC's action is reflected in the SF-1221 report for Nov 98	Closed	11/16/98
	2830546B	08/95	23	51 67	Processed by Mission not by RAMC Mission erroneously posted twice a collection for personal use of tel/fax	Entry to be reversed by 2/28/99	Pending	02/99
	752-95080	08/95	24	500 00	Appropriation symbol used by RAMC for a travel reimbursement claim was 72-XL000 based on STATE cable (a typo error) The correct symbol was 72-X1000	The recommended solution, and perhaps the logical solution is to remove this item from the list of reconciling items - no need to complicate things by making MACS entries	Closed	09/30/98
	951016	08/95	25	2 99	Official fax charges processed by Mission based on an SF-1080 received from STATE. RAMC did not process the SF-1080	See Item below	Pending	03/99
	951117	09/95	26	5 176 10	An SF-1080 was received from STATE representing a claim for reimbursement of USAID's share of residential lease incurred in '95 The SF-1080 was sent by Mission for processing, but apparently was not received/processed by RAMC. Since no follow-up inquiry was received from STATE, mission assumed that payment was processed by RAMC	One option was to request FSC/Blk to process payment to STATE, using FY95 money (which was obligated at the time of receipt of the SF-1080, by Mission) However STATE would not be able to use this money because of expired appropriation Funds will just go back to Treasury The preferred approach is to reverse the Mission entry in MACS and deob the funds which by the way would also result in funds reverting to Treasury But the latter is a much simpler approach	Pending	03/99
	A1630486	09/95	27	4 16	Processed by RAMC, not by Mission This apparently was a collection from Kathmandu (Agency Location Code 755) that was recorded by RAMC for Dhaka	Mission proposes to apply this collection to an FY95 object class code, thereby creating an 'unliquidated obligation' We then turn around and deob this 'unliquidated obligation' resulting in reverting the funds to Treasury	Pending	03/99
	752-95091	10/95	28	250 79	Appropriation symbol used by RAMC for a travel reimbursement claim was 72-XL000 based on STATE cable (a typo error) The correct symbol was 72-X1000 This item pertains to the same traveller in Item 24 above	The recommended solution and perhaps the logical solution is to remove this item from the list of reconciling items - no need to complicate things by making MACS entries	Closed	09/30/98

**USAID/BANGLADESH
ACTION PLAN TO RESOLVE SECTION 1221 UNRECONCILED ITEMS
AS OF FEBRUARY 11, 1999**

APPROP SYMBOL	VOUCHER NO	DATE	ITEM NO	AMOUNT	DESCRIPTION	ACTION TAKEN/TO BE TAKEN	STATUS	EST DATE OF COMPLETION
	A3140525	10/95	29	44 36	Collection of reimbursement for personal use of tel/fax was processed by Mission, but not by RAMC	Optional Form 158 (General Receipt issued by Embassy cashier for collector) dtd 9/19/95 will be faxed to FSC/Bangkok for adjustment by 2/28/99	Pending	07/99
	A3230504	12/95	30	47 01	Collection of reimbursement for personal residential guard service was processed by Mission but not by RAMC	Optional Form 158 (General Receipt issued by Embassy cashier for collector) dtd 12/3/95 will be faxed to FSC/Bangkok for adjustment by 2/28/99	Pending	03/99
	A3140525	10/95	31	44 36	Inadvertent duplicate listing by RIG See Item 29 above	Total reconciling items hereby reduced.	N/A	
	A3230504	12/95	32	47 01	Inadvertent duplicate listing by RIG See Item 30 above	Total reconciling items hereby reduced.	N/A	
				8,083.07				
72X1021	5B000149	04/95	33	2.00	Apparently processed by Mission, but not by RAMC	Research on-going	Pending	07/99
	BKK002012	07/95	34	6 01	Discrepancy in salaries paid to FSNs resulting from change in exchange rate	Correcting entry made in MACS in Feb '99	Closed 02/07/99	
	BKKPP1595	09/95	35	2 98	Discrepancy in salaries paid to FSNs resulting from change in exchange rate - PP 1595	Correcting entry made in MACS in Oct '98	Closed 10/98	
				10 99				

UNRECONCILED ITEMS FROM FY 1996

72X1000	6250P206	01/96	36	642 64	FSN salaries for PP 25/95 were charged by RAMC to the wrong appropriation	SF-1097 #2990004 dtd 10/27/98 was prepared to correct this error	Closed 11/16/98	
	BKKPP26	01/96	37	170 57	FSN salaries for PP 26/95 were charged by RAMC to the wrong appropriation	SF-1097 #2990004 dtd 10/27/98 was prepared to correct this error	Closed 11/16/98	
	A6231192	03/96	38	2.34	Collection of refund for personal use of residential security guard for the period 12/95 was processed by Mission, but not by RAMC	Optional Form 158 (General Receipt issued by Embassy cashier for collection) dtd will be faxed to FSC/Bangkok for adjustment.	Pending	04/99

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**USAID/BANGLADESH
ACTION PLAN TO RESOLVE SECTION 1221 UNRECONCILED ITEMS
AS OF FEBRUARY 11, 1999**

APPROP SYMBOL	VOUCHER NO	DATE	ITEM NO	AMOUNT	DESCRIPTION	ACTION TAKEN/TO BE TAKEN	STATUS	EST DATE OF COMPLETION
	A3427056	03/96	39	0 01	Processed by Mission, not by RAMC Discrepancy was due to fluctuation in foreign exchange rate	Journal Voucher (JV) #1980158 dtd 9/22/98 was prepared to adjust the discrepancy	Closed 09/22/98	
	A3427121	03/96	40	0.28	Discrepancy in processing a collection of an outstanding travel advance due to fluctuation in foreign exchange rate	Journal Voucher (JV) #1980156 dtd 9/22/98 was prepared to adjust the discrepancy	Closed 09/22/98	
	626P4092	07/96	41	51 04	Processed by RAMC, not by Mission	Records not available at post for review and research Assuming FSC/Bangkok still has old files, mission will request info from Bangkok by 2/28/99 and go from there	Pending	07/99
	A3427037	07/96	42	2.92	Collection of refund for personal use of tel/fax for the period 12/95 (Bob Cunnane's) was processed by Mission but not by RAMC	Optional Form 158 (General Receipt issued by Embassy cashier for collection) dtd will be faxed to FSC/Bangkok for adjustment.	Pending	04/99
	A3427048	07/96	43	2.92	Collection of refund for personal use of tel/fax for the period 12/95 (John Swanson's) was processed by Mission, but not by RAMC	Optional Form 158 (General Receipt issued by Embassy cashier for collection) dtd will be faxed to FSC/Bangkok for adjustment.	Pending	04/99
	7C000023	12/96	44	1 256 93	RAMC apparently processed a cashier's check twice	Records not available at post for review and research Assuming FSC/Bangkok still has old files, mission will request info from Bangkok by 2/28/99 and go from there	Pending	07/99
	601P4094	08/96	45	249 71	Processed by RAMC not by Mission.	Records not available at post for review and research Assuming FSC/Bangkok still has old files, mission will request info from Bangkok by 2/28/99, and go from there	Pending	07/99
				2,379.36				
72X1021	6250P207	01/96	46	1 901.20	FSN salaries for PP 25/95 as processed by RAMC	SF-1097 #2990004 dtd 10/27/98 was prepared and sent to FSC/Bangkok to correct this error	Closed 11/16/98	
	BKPP25	01/96	47	2,372 49	FSN salaries for PP 25/95 as recorded by the Mission	SF-1097 #2990004 dtd 10/27/98 was prepared and sent to FSC/Bangkok to correct this error	Closed 11/16/98	

**USAID/BANGLADESH
ACTION PLAN TO RESOLVE SECTION 1221 UNRECONCILED ITEMS
AS OF FEBRUARY 11, 1999**

APPROP SYMBOL	VOUCHER NO.	DATE	ITEM NO.	AMOUNT	DESCRIPTION	ACTION TAKEN/TO BE TAKEN	STATUS	EST DATE OF COMPLETION
	6070P207	04/96	48	1 357 71	FSN salaries for PP 7/96 was processed by RAMC as \$1,359 71 (not as \$1,357 71 as listed by R/G) This item is related to items 49 51 and 54	Items 48, 49 51 and 54 are related items The net difference among the four reconciling items (2 positive and 2 negative entries) for FSN salaries for PPs 6/96 and 7/96 is \$0 17 This net amount was posted to MACS on 10/27/98 as correcting entry	Closed 10/27/98	
	BKKPP0696	04/96	49	663.68	FSN salaries for PP 6/96 was recorded by Mission, but not by RAMC	Items 48 49 51 and 54 are related items The net difference among the four reconciling items (2 positive and 2 negative entries) for FSN salaries for PPs 6/96 and 7/96 is \$0 17 This net amount was posted to MACS on 10/27/98 as correcting entry	Closed 10/27/98	
	BKKPP2595	04/96	50	666.15	An FSN salary for PP 25/95 was recorded twice by Mission one as an OE expense and the other as program expense	Entry reversed in MACS on 10/27/98 to correct the duplicate posting	Closed 10/27/98	
	SF2960039	06/96	51	2 171 40	FSN salaries for PPs 6/96 and 7/96 were recorded by RAMC but not by Mission	Items 48 49, 51 and 54 are related items. The net difference among the four reconciling items (2 positive and 2 negative entries) for FSN salaries for PPs 6/96 and 7/96 is \$0 17 This net amount was posted to MACS on 10/27/98 as correcting entry	Closed 10/27/98	
	BKKPP2695	02/96	52	665 34	An FSN salary for PP 26/95 was recorded twice by Mission one as an OE expense and the other as program expense	Entry reversed in MACS on 10/27/98 to correct the duplicate posting	Closed 10/27/98	
	BKKPP01	04/96	53	1 821 60	Duplicate posting by Mission of an FSN/PSC (MHKhan) salary for PP 1/96	Mission reversed duplicate entry in MACS on 2/10/99	Closed 02/10/99	
	6060P207	04/96	54	1 475 54	FSN salaries for PP 6/96 processed by RAMC but not by Mission	Items 48 49, 51 and 54 are related items The net difference among the four reconciling items (2 positive and 2 negative entries) for FSN salaries for PPs 6/96 and 7/96 is \$0 17 This net amount was posted to MACS on 10/27/98 as correcting entry	Closed 10/27/98	
				13,095 11				

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**USAID/BANGLADESH
ACTION PLAN TO RESOLVE SECTION 1221 UNRECONCILED ITEMS
AS OF FEBRUARY 11, 1999**

APPROP SYMBOL	VOUCHER NO	DATE	ITEM NO	AMOUNT	DESCRIPTION	ACTION TAKEN/TO BE TAKEN	STATUS	EST DATE OF COMPLETION
UNRECONCILED ITEMS FROM FY 1997								
7281000	A3640117	12/97	55	0 08	Discrepancy in processing a collection of an outstanding travel advance was due to fluctuation in foreign exchange rate	Journal Voucher (JV) #1980157 dtd 9/22/98 was prepared to adjust the discrepancy	Closed 09/22/98	
				0 08				
72X1000	A3394364	01/97	56	82 28	Collection of personal use of tel/fax was posted twice (7/31/96 and 1/23/97)	Mission reversed the entry in MACS on 9/20/98 to correct this item	Closed 09/20/98	
	70975	04/97	57	1,832 00	Claim for reimbursement from STATE for residential security guard services (SF-1080) was processed by RAMC but not by Mission	Mission posted the disbursement in MACS on 9/23/98	Closed 09/23/98	
	133921	06/97	58	2 046 02	Two check cancellations (for Chowdhury & Snyder representing Fed tax and FICA for PP 4/97) were not posted by Mission	Posted to MACS on 9/21/98 as corrective action	Closed 09/21/98	
	A3654427	08/97	59	137 87	Collection of a program-funded travel advance was processed by RAMC as a collection under OE See item 66 below	SF-1097 #2980020 dtd 9/17/98 was prepared and sent to FSC/Bangkok to correct this error	Closed 10/15/98	
	SF1221PAR	08/97	60	183 00	Storage costs processed by B&F/Antwerp in July 97 When Mission received the 1221 report from Paris in Aug 97, the transaction was posted in MACS as a disbursement, but erroneously identified it as a reconciling item with USDO/Pans	To correct this error Mission simply dropped this item as a reconciling item from the reconciliation statement as of 11/98	Closed 11/98	
	7B000209	09/97	61	247 51	An SF-1098 was prepared by Mission to record the check cancellation (Irshadul Haq) but was not posted in MACS	Posted to MACS on 10/26/98 to correct this item	Closed 11/26/98	
	SING#7ST3567	09/97	62	710 77	Mission received AOC #855388014 dtd 4/30/97 (for FSC/Bangkok) from USAID/DW for this amount. Mission accepted/recorded this AOC as a disbursement on 6/10/97 Bangkok reflected this as a disbursement for Dhaka (by Emb/Singapore) in the 1221 report for 9/97 - which in effect, duplicated the disbursement already recorded by Mission based on the AOC	To correct this error Mission simply dropped this item as a reconciling item from the reconciliation statement as of 10/98	Closed 10/98	

**USAID/BANGLADESH
ACTION PLAN TO RESOLVE SECTION 1221 UNRECONCILED ITEMS
AS OF FEBRUARY 11, 1999**

APPROP SYMBOL	VOUCHER NO	DATE	ITEM NO	AMOUNT	DESCRIPTION	ACTION TAKEN/TO BE TAKEN	STATUS	EST DATE OF COMPLETION
	BKKPP2197	11/97	63	1,468.93	FSN salary for PP 21/97 was charged by RAMC to the wrong appropriation See Item 69 below	SF-1097 #2990007 dtd 11/4/98 was sent to FSC/Bangkok, effectively correcting this item See Item 69 below	Closed	11/23/98
	BKKPP2297	11/97	64	1,521.10	FSN salary for PP 22/97 was charged by RAMC to the wrong appropriation See Item 70 below	SF-1097 #2990007 dtd 11/4/98 was sent to FSC/Bangkok, effectively correcting this item See item 70 below	Closed	11/23/98
				8,229.48				
72X1021	SF2980060	01/97	65	0.08	Processed by Mission not by RAMC	SF-1097 #2990004 dtd 10/27/98 was sent to RAMC for processing. RAMC's action is reflected in the 1221 report for Nov 98	Closed	11/16/98
	A3654427	07/97	66	137.87	See Item 59 above RAMC erroneously processed collection of a program-funded advance as collection of OE funds Mission correctly recorded this collection and reported the amount as reconciling item in the 1221 reconciliation for	Corrective action taken by Mission in 10/98 by posting in to MACS.	Closed	10/15/98
	A3654561	08/97	67	687.54	Collection of 'Undisbursed Funds' from STATE for prior year funds processed by RAMC but not by Mission	Posted to MACS in 10/98 to correct this item	Closed	10/27/98
	A3654561	08/97	68	10,071.43	Collection of 'Undisbursed Funds' from STATE for prior year funds processed by RAMC but not by Mission	Posted to MACS in 10/98 to correct this item	Closed	10/27/98
	BKKPP2197	11/97	69	1,468.93	FSN salary for PP 21/97 charged by RAMC to OE. Mission recorded the salary as program expense See Item 63 above.	SF-1097 #2990007 dtd 11/4/98 was sent to FSC/Bangkok, effectively correcting this item See Item 63 above.	Closed	11/23/98
	BKKPP2297	11/97	70	1,521.10	FSN salary for PP 22/97 charged by RAMC to OE. Mission recorded the salary as program expense See Item 64 above	SF-1097 #2990007 dtd 11/4/98 was sent to FSC/Bangkok, effectively correcting this item See Item 64 above	Closed	11/23/98
				13,886.95				

USAID/DHAKA
SUMMARY SHEET OF ACTION PLAN TO RESOLVE SECTION 1221 UNRECONCILED ITEMS
AS OF JANUARY 31, 1999

	App. 72X1000				App. 72X1021				Reported by RIG		Closed		Open	
	Item	Closed Amount	Item	Open Amount	Item	Closed Amount	Item	Open Amount	Item	Amount	Item	Amount	Item	Amount
1994 and prior	1	0.04	1	18.11	1	12,429.73	1	10.00	17	224,917.16	6	13,130.47	11	211,786.69
	2	0.10	2	1,681.10	2	0.51	2	6,029.77						
	3	0.09	3	288.31	3	700.00	3	3,012.46						
			4	68.29			4	199,461.00						
			5	16.54			5	1,191.25						
							6	8.86						
TOTAL	3	0.23	5	2,073.35	3	13,130.24	6	209,713.34	17	224,917.16	6	13,130.47	11	211,786.69
FROM 1995	1	0.26	1	347.78	1	6.01	1	2.00	18	7,746.28 *	6	760.07	12	6,986.21
	2	0.03	2	1,214.55	2	2.98								
	3	500.00	3	352.00										
	4	250.79	4	51.67										
			5	2.99										
			6	5,176.10										
			7	4.16										
			8	44.36										
			9	47.01										
Less: Dup entry by RIG													-1	(44.36)*
Less: Dup entry by RIG													-1	(47.01)*
Add: Footing error by RIG														347.78
TOTAL	4	751.08	9	7,240.62	2	8.99	1	2.00	18	7,746.28 **	6	760.07	10	7,242.62
FROM 1996	1	642.64	1	2.34	1	1,901.20			19	15,474.47	13	13,908.61	6	1,565.86
	2	170.57	2	51.04	2	2,372.49								
	3	0.01	3	2.92	3	1,357.71 ***								
	4	0.28	4	2.92	4	663.68								
			5	1,256.93	5	686.15								
			6	249.71	6	2,171.40								
					7	665.34								
					8	1,821.60								
					9	1,475.54								
TOTAL	4	813.50	6	1,805.86	9	13,685.11	0	0.00	19	15,474.47	13	13,908.61	6	1,565.86
FROM 1997	1	82.28			1	0.08			16	22,116.51	16	22,116.51	0	0.00
	2	1,832.00			2	137.87								
	3	2,048.02			3	687.54								
	4	137.87			4	10,071.43								
	5	183.00			5	1,468.93								
	6	247.51			6	1,521.10								
	7	710.77												
	8	1,468.93												
	9	1,521.10												
	10	0.08												
TOTAL	10	8,229.56	0	0.00	6	13,886.96	0	0.00	16	22,116.51	16	22,116.51	0	0.00
									Less: * Duplicate entry by RIG	(1)	(44.36)			
									Less: * Duplicate entry by RIG	(1)	(47.01)			
									Add: **Footing error by RIG		347.78			

*** Listed by RIG as \$1,357.71 Correct amount is \$1,359.71

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