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**STRENGTHENING OF  
FINANCIAL AND BUDGETARY  
MANAGEMENT SYSTEMS  
FOR NATIONAL POPULATION OFFICE  
IN RWANDA (ONAPO)**

**Report of Consultancy  
May 16 - June 8, 1990**

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## **1. INTRODUCTION**

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### **1.1 PRESENT CONTEXT AND USAID CONTRACT SFI/PF-II DHS (PIL-03)**

Early in 1990, the accounting firm of Price-Waterhouse carried out an external audit of the USAID Maternal and Child Health/Family Planning (MCH/FP) Project Phase I in Rwanda. The contractor for this project was the Rwandan National Population Office (ONAPO). The auditors' task dealt with the period covering the life of the project through December 31, 1989.

The audit within ONAPO focused on the financial management of the portion of funds covering local costs and the use of material resources made available to the project over the project period.

The auditors' conclusions on the quality of the accounting system and internal control within ONAPO were negative; they emphasized the organization's non-conformity to USAID procedures in financial management practices.

The auditors cited the process which had been used to allow advances to ONAPO, and recommended that it be changed to a system whereby expenses are reimbursed, in line with usual U.S. Government funding mechanisms.

The Project Implementation Letter (PIL) No. 3 in the amount of \$341,500 which supported the local costs financing of the Demographic and Health Survey in Rwanda (DHS), specified that USAID would reimburse all expenses incurred by ONAPO authorized under the project. However, given inadequate financial resources, ONAPO was unable to finance the working capital necessary for the project. Under a series of conditions specifically related to management of this project, USAID agreed again to allow advances through the PIL No. 4.

**The present consultancy aims at supporting ONAPO in its efforts to meet the requirements for receiving advances under the project and the above mentioned activities.**

### **1.2. CONDITIONS REQUIRED BY USAID FOR FUNDS TO ONAPO**

- 1) Implement adequate monitoring systems at the financial, accounting, transport, activities and budget use level.
- 2) Provide periodic plans of activities with their own budgets.
- 3) Assign staff within the Administrative and Finance Division, who will have direct responsibility for managing USAID grants in general and the funds covering DHS activities in particular. Such resources must be supplementary to the personnel already assigned to the Division.
- 4) Open a bank account exclusively reserved to the second phase of the MCH/FP project.
- 5) Provide duly completed and documented USAID forms for the liquidation of the outstanding advance and its periodic renewal.

### 1.3. CONSULTANCY TERMS OF REFERENCE

- 1) Provide technical assistance to ONAPO with the aim of reinforcing financial control within the MCH/FP II project activities.
- 2) Set up, in cooperation with the Head of the Administrative and Financial Services and the Head of the Accounting Division, an accounting system ensuring a follow-up of local transactions associated with the Demographic and Health Survey (PIL No. 3) carried out under the project.
- 3) Work closely with the USAID Department of Financial Control to ensure that the accounting system meets USAID requirements for internal control and accounting procedures.
- 4) Provide a written report to MSH, ONAPO and USAID on the consultancy implementation.
- 5) Spend one day at MSH during the week of June 11 to discuss the consultancy, review the problems that were encountered, and communicate the observations and recommendations submitted.

### 1.4 SCHEDULE OF CONSULTANCY

The present consultancy took place in Kigali, at the ONAPO headquarters from May 28 to June 8, 1990. It was undertaken within the Family Planning Management Training Project (FPMT) implemented by Management Sciences for Health (MSH), Boston, USA.

The consultant attended orientation and working sessions at ONAPO and USAID along with a working session at the very end of his assignment in Rwanda. He held separate evaluation and working sessions with officials from both organizations.

Throughout his assignment, the consultant benefitted from the excellent collaboration of ONAPO and USAID government officials. Overall, and despite major constraints, all individuals involved in our activities were highly motivated and made themselves available. Although the ONAPO Director was out of Rwanda during the first week of our stay, the USAID Comptroller was on the verge of leaving for an assignment in another country and, finally, the Chief of the SAF Office was departing for a training trip to the USA, we were able to make substantial progress in the short time available.

## **2. TECHNICAL ASSISTANCE IMPLEMENTED UNDER THE CONSULTANCY**

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### **2.1 ADAPTING THE ACCOUNTING SYSTEM**

#### **2.1.1. Adapting the Accounting Plan**

The accounting plan used at ONAPO is based on the Accounting Plan developed within the framework of the African and Malagasy Common Organization (OCAM). This plan is clear, distinct and shows a very high internal rigor. The OCAM accounting plan has demonstrated its value over the last twenty years. It was adopted by the Rwandan public administration and is widely used in the country. It is our opinion that the OCAM accounting plan meets the USAID requirements. Therefore, the plan already in place at ONAPO must be retained and adapted to the current needs, particularly in the field of budget control.

Although grants and endowment accounting is well covered in the OCAM plan, no processing is proposed for the accounting of obligations and budgetary availabilities. The major adaptations we have developed and presented to ONAPO's specialized staff rest on our wish to integrate, into the daily accounting, the Office obligations towards third parties and reconcile the budget accounts with the daily accounting. To this effect, we have used the accounting techniques applied by non-governmental organizations in North America.

Our objective, therefore, is to complete the accounting processing contemplated in the OCAM plan in order to present a fund balance corresponding to obligations towards third parties as well as the balance of budgetary line items by donor or grant.

Accounts payable and those from budgetary sources are to be charged permanently and not at the end of the financial year only. What is needed here is a daily rather than a periodic budget monitoring system. Thus, the credit balance of these new accounts will reflect daily ONAPO obligations (which are not yet debts in strict accounting terms) as well as budgetary availabilities.

#### **2.1.2. Adapting the accounting categories of OCAM Plan**

The following modifications derive from a working session held with the Head of the Accounting Section. We have modified those account categories which are of little or no usefulness to ONAPO's needs. Furthermore, we retained the main plan divisions by positioning our new accounts in the appropriate category numbers for fund balance and operating costs.

Class 41.: Besides "clients' accounts, will regroup all endowments and subsidies to be claimed.

Class 44.: will regroup all accounts payable instead of "partnership" accounts.

For example: - commitments towards the provider  
- commitments towards the Office's agents  
- commitments towards Office transport

Class 45.: will regroup all accounts for budgetary costs and fixed assets instead of "partnership" accounts.

Class 49.: will regroup margin accounts accumulated through rates of exchange variations.

### **2.1.3. Numbering system for accounts**

For all donations and grants accounts, as well as costs or fixed assets accounts, we recommend the use of a guide or an extension which will help identify the donor (organization or the State).

Such a system is presently used for some account categories. For example, for accounts payable, an extension to the account number helps differentiate the various providers thus ensuring the existence of auxiliary provider accounts. This principle should be extended to the new accounts categories.

### **2.1.4. Entries linked to grants, donations and budgets**

We have prepared, during our consultancy, a document detailing the "when, how and why" of all entries related to grants, donations and budgets to ONAPO.

The particulars of these entries were extensively examined and discussed with the head of the Accounting and Treasury Section, as well as with the SAF Chief. This document contains new concepts, different from the regular treatment foreseen in the OCAM plan framework. We are certain, however, that these officials have, by now, an excellent comprehension of the system and that they are able to introduce rapidly its particulars into the accounting system presently used at ONAPO.

The accounting techniques which were developed must be applied without delay to USAID grants management. It is important, however, to note that the contents of this document apply entirely to others donors' grants as well as the State's grants.

The complete document of entries related to donations, grants and budgets is reproduced in Annex I of this report.

## **2.2 REVIEW OF BUDGET MANAGEMENT PRACTICES**

### **2.2.1. Approval and budgetary control**

Together with the SAF Chief, we have finalized the section "Preparation, Execution and Follow-up of Budget Implementation" of the Manual of ONAPO's Administrative and Financial Procedures. We placed special emphasis on approval for budgetary control which is a fundamental stage in the budget management process.

The procedure for the budgetary approval has a double aim. First, to ensure that no obligation is committed without the existence of an appropriate budgetary availability for use and value. Second, to provide the necessary data for budget management reporting through registers updating, a step which the procedure implies.

The text of the Manual of Procedures was modified and reinforced to ensure that the approval is thoroughly granted before any commitment is made to third parties and not upon receipt of a bill or at the time of payment. It is, therefore, essential that no purchase order, issue order, mission

order or cash payment takes effect at the level of ONAPO obligations before the budgetary approval has been noted on the document according to the procedure.

### **2.2.2. Index cards for budgetary follow-up**

SAF has at the present time a "budgetary follow-up card" which we evaluated with the Head of the Accounting Section and found to be entirely adequate. It appears, however, that the quantity available at this time is rather limited. The Department should order a supply from the printer and use duplicates of the budgetary follow-up index cards while waiting for the delivery order.

With support from the Head of the Accounting Services, the agent responsible for verifying budgetary approval should make out budgetary follow-up cards. Each combination "budget line item/donor" will require a budgetary follow-up index card. In other words, there will be as many cards as there are elements in the detailed budget of each given grant.

To ensure an adequate level of clarity in the communication of financial and budgetary data with donor agencies or with the Government of Rwanda, it is essential that the accounts and the corresponding follow-up cards be identical to those elements contained in the official documents which support and itemize the donations or budgets.

### **2.2.3. Approval Register**

Every time he/she stamps an approval, the responsible agent should enter it in a book titled "Approval Register".

Each approval should then be numbered. The number should correspond to the line item number of the accounting book bearing the entry. For the time being, numbers will be assigned to the approvals in ascending order; later on, it might prove useful to adopt a more detailed numbering system (by donor and/or by type of expense...etc.).

The objective of an approval register is to increase the agent's capacity to perform the main aspects of his/her tasks, such as updating the budgetary follow-up index cards. Assigning a number to each approval reduces the risk of theft, loss, or the use by non-authorized persons of ink stamps which are used to endorse obligations documents.

The headings in the approval register should include, but will not be limited to the following:

- approval number
- approval date
- type of obligation document
- obligation document number
- donor
- budget line item
- amount

#### 2.2.4. Process for development of budgets

During our auditing of the "Preparation, Execution and Follow-up of Budget Implementation" section in the Manual of ONAPO Administrative and Financial Procedures, we also included adjustments and specifications of the process of budgets preparation.

The text was modified to emphasize the necessity for the sections which plan, organize and implement ONAPO activities in the fields of health, training, education and family planning, to be closely associated with those sections related to management and finance during the budget preparation process.

A budget drawn-up in isolation by the technical sections runs a high risk of not being properly structured at the financial level. Similarly, a budget produced under the same conditions by the financial sections may not be relevant to the activities which are to be implemented.

The most efficient way of producing a realistic and useful budget is to bring together the financial and technical sections in the drawing up process. This will facilitate the budgetary follow-up. We have been assured that such a collaboration will be emphatically described in the text of the ONAPO Manual of Procedures.

We also stressed that budgets should be drawn up and presented in a realistic manner, i.e., in the form of a real document to support the obligation of financial resources with the goal of IMPLEMENTING SPECIFIC ACTIVITIES. Therefore, the budgets should be presented as budgeted programs of activity. Budgets should be prepared in this manner for financial requests as well as periodic budget estimates. The same rule applies to all other sources of financing (external aid or state grant).

### 2.3. MCH/FP II (PIL-03) FINANCIAL MANAGEMENT

#### 2.3.1. Grant management mechanism

As stipulated in the PIL-04, ONAPO must submit to USAID/Rwanda a written request for the necessary funds to cover estimated expenses for a period not to exceed 30 days. Following a review with the USAID Comptroller of the practical aspects of applying the PIL disposition -- practical aspects which are linked to normal and inevitable delays in production and transmission of financial reports, loan liquidation documents and requests for check orders--**it was agreed that the initial request will cover a two-month period**. Reports should then be produced and submitted by ONAPO to USAID on a monthly basis. These reports should reach USAID on the tenth day of the following month at the latest. Under normal circumstances, it takes fifteen days at most for USAID-Rwanda to receive a check following a request to its regional office.

Thus, with initial funds covering their needs for two months, and provided that all sections involved display some diligence coupled with adequate forecast of the estimated needs, we are convinced that ONAPO will not find itself short of funds to carry out the survey activities covered by the grant. Financial resources necessary to the implementation of activities for a given month should normally be available, at the latest, on the twenty-fifth day of the preceding month.

Therefore, we recommend that ONAPO comply faithfully with this calendar in order to avoid fund shortages.

### **2.3.2. Defining working capital size**

The financial operation carried out monthly by the two partners (USAID and ONAPO) requires first liquidating the advance, then producing a new one. Advances are not in fixed amounts since the size of the working capital varies according to needs. Only periodic budgetary estimates can define that size accurately.

It is quite certain, therefore, that during periods of decreasing needs, the financial transfer from USAID to ONAPO will be lower than the amount of expenses incurred under the preceding advance. The working capital will then diminish. The reverse will occur during periods of increasing needs. The financial transfer will be higher than the amount of incurred expenses under the preceding advance and the working capital will increase.

### **2.3.3. First program activity budget**

With SEP and SAF agents, we held a working session to draw up the first periodic activity program budget in the framework of a USAID grant covering the local costs for the demographic and health survey.

We first focused on developing a program of activities for the period before determining the costs. Each activity was positioned as accurately as possible within the time frame, identifying the dependency links between several of them. The expense level of each budget heading was then calculated for each activity. Finally, a summary table was created to allow a quick glance at the budget as a whole.

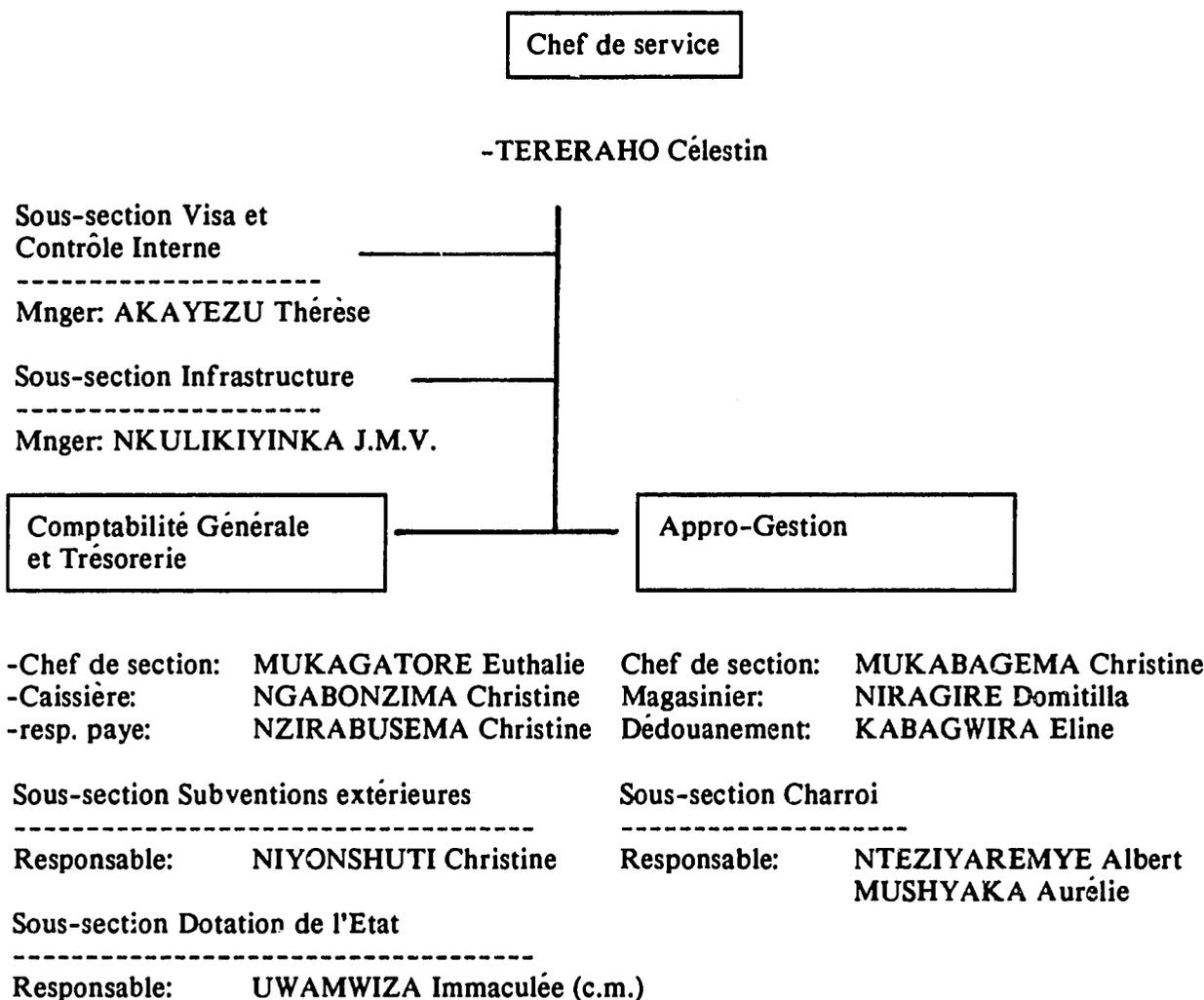
Before leaving Kigali, we presented the document to USAID during a joint meeting. This document, as transmitted by ONAPO, is shown in full in Annex 3 of this report.

We recommend that ONAPO maintains close contact among its divisions while drawing up the future activity budgets, and retain the same format: a table describing the activity program in chronological order followed by a detailed budget for each activity and the summary table. From then on, this document will be used as a basis to fill out USAID forms.

## 2.4. SAF PERSONNEL MANAGEMENT

### 2.4.1. Service Organization Chart

The official SAF organizational chart presently in effect does not include any sub-sections. It has not reflected for some time the real organization of the source. The organizational chart shown below corresponds to reality and is being examined at the Presidency level.



### 2.4.2. Task assignments

Assignments for the Administrative and Financial service agents, as defined in the Manual for Administrative and Financial Procedures (see Annex 2) guarantee, in principle, a task distribution which allows for sound management, i.e.: separation of obligation authorizations from the budgetary follow-up, transactions accounting, payment authorizations and stock management.

- a) The budgetary control approval is made by the Head of the Approval and Budgetary Control sub-section, which simultaneously brings up to date the budgetary follow-up index cards.
- b) The obligations are authorized by the Head of the Division or by his deputy and, under certain circumstances, by the Office of Management (100,000 RF and more).
- c) The bookkeeping for the USAID grant and for all other grants is ensured by the External Grant sub-section of the Accounting and Treasury section.
- d) The Head of the Accounting section prepares the payment authorizations.
- e) The Head of the Service and, in some cases, the management (100,000 RF) sign the documents allowing the reimbursements.
- f) The Procurement and Management Section prepare the purchase orders and manage the stocks.
- g) The cashier administers separately the USAID funds kept at the central office.

#### 2.4.3. Evaluation of resources and needs

Over the years (1986, 1988 and 1990), we noticed remarkable stability within the subordinate staff of the section, coupled with a marked instability at the executive level. The position of the Head of the Section remained vacant for a long time or was filled by agents with more or less pertinent training and experience. The Heads of both sections were replaced several times.

The present senior staff provides an excellent core staff, to which some elements of quality should be added. Indeed, not since its creation has ONAPO been as solid at the senior staff level as it now is.

On the other hand, our estimation of subordinate staff in SAF reveals that the present situation is not conducive to an efficient management of grants in general and of the USAID grant (MCH/FP-II PIL-03) in particular. The problem is not assignments of staff; those are well defined. But difficulties lie in the quality and quantity of staff at the subordinate level.

Consequently, we recommend that the Office Management hire as soon as possible an accounting agent who will be under contract for the life of the DHS project and who will be assigned full time to the accounting of transactions related to the project grant. This contracting agent should be assigned to the sub-section of the Accounting Section for External Aid. He would report to the Head of the accounting section with a monthly salary covered by the grant.

It is worth noting that in responding to its own needs, ONAPO meets one of USAID requirements for releasing the DHS grant along with any further funding.

#### 2.5 EVALUATION OF AUTHORIZATION PROCEDURES

The management procedure for the use of vehicles which was developed during our working sessions in March 1988 at ONAPO had not yet been officially adopted at the time of our visit. In practice, however, this gap did not prevent the setting up of certain essential elements of the

procedure. In 1988, the management practices related to transport were definitely inadequate. Since then, major improvements have been introduced.

#### 2.5.1. Enforcing the use of the "TRAVEL AUTHORIZATION" document

ONAPO is using written travel authorizations for all travel requiring the issuance of a mission order. For local travel by agents of the central bureau or regional centers, no written authorization is issued, thus avoiding administrative burden. Only a verbal authorization by the Head of Services is needed, allowing the transport agent to assign a vehicle for local travel. Data collected and entered in the vehicle diary makes the travel statistics operational despite the lack of a written authorization.

We noticed, however, that the heading "REASON FOR TRAVEL" is not completed with enough rigor. For example, the description "reason of service" is too vague to be useful. This gap has a direct and negative impact on the budgetary control as well as on the development of transport operation statistics. Indeed, not completing this heading correctly makes it impossible to keep track of the mileage budget consumption by activity and to report specifically and periodically on the motor pool operation.

Therefore, we reiterate our 1988 recommendation for special emphasis on entries under the heading "REASON FOR TRAVEL" on the Issue Order. It is imperative that entries under the heading correspond to those activities listed on the schedule of activities which call for travel.

Furthermore, the travel authorizations should be issued by a Head of Services or by his authorized agent, and under certain circumstances by the Management. At the present time, the Communications and Records section, acting with authority from Management, should only issue mission orders upon presentation of a travel authorization. Furthermore, this section should not be involved in issuing travel authorizations and, as already pointed out, the Management should intervene only rarely.

The divisions responsible for the activities implementation must, therefore, assume their responsibilities in travel authorization planning. Whenever the Head of Services is absent, another executive agent should be authorized to issue travel orders. It is recommended that the Office Management identify, through the Heads of Divisions, those agents qualified to authorize travel by vehicle. Instructions should be issued to this effect.

#### 2.5.2. Updating mileage budgets

In the area of "REASON FOR TRAVEL," the lack of precision is symptomatic of another gap in the transport operation: the absence of mileage budgets. In 1988, we recommended that ONAPO prepare for its motor pool a mileage budget per activity. We held a working workshop on this issue, but the recommendation was not acted upon. The budget is thus non-operative for travel, and, as a result, there is no control at that level.

We recommend that these mileage budgets be reinstated without further delay to allow for a budgetary follow-up of vehicle use, which is substantial at ONAPO. The list of activities should be based upon budgets which have been already established, in particular, the demographic and health survey (DHS) budget financed by USAID under the second phase of the Maternal and Child Health/Family Planning MCH/FP) project. Each activity for each grant should have its own budgetary follow-up index card.

### 2.5.3. Applying transport charges to USAID

The USAID/Kigali comptroller expressed a marked preference for applying transport charges to U.S. Government contracts, through a MILEAGE RATE for distances covered by the ONAPO motor pool in the framework of activities financed by these funds.

We are convinced that this approach is the best. It is easier to justify the use of funds with a periodic list of travel occurring in the framework of funded activities, than with bills for gasoline, repair and vehicle maintenance. This is especially true since the same motor pool is used for activities which are financed through a common budget provided by the Government of Rwanda, or through donors' subsidies other than USAID's.

The mileage rate should be reasonable and efficient for the motor pool configuration (automobiles, delivery vans, all purpose vehicles). We estimate that 25 RF per kilometer would meet this criteria adequately. This is based on the official rates applicable in Rwanda as well as on the current gasoline consumption levels, the cost of specialized labor and spare parts in the country.

We recommend that the person responsible for the motor pool prepares a weekly report establishing the amount to be transferred from the subsidies to the common budget or to be claimed from donors to cover expenses of motor pool use, as part of the activities covered by these funds.

The report should contain a chart in which each line item corresponds to specific travel authorized under the funded activity. The report should clearly identify in its heading the period covered and the related budget.

The columns should show the following headings:

1. date
2. activity
3. vehicle (plate number)
4. destination
5. starting odometer
6. ending odometer
7. distance covered

The column of distance covered (#7) is added to show the distance traveled by the vehicles within a given period, under the activities implementation covered by the grant. The total distance is then multiplied by the mileage rate which will yield the amount to be charged to the grant.

The report should be produced weekly in order to lessen the risk of accumulated delays. It is easier to prepare the chart(s) at the end of the week (on Saturday morning for example) for six or seven days than once a month for a 30-day period.

The report is then submitted to the Accounting Section which will deal with the proper accounting, the internal billing or the reimbursement request. The Accounting Section will also ensure that the agent responsible for the budgetary approval will adjust his/her index cards in relation to the distances covered in the end.

Although the report will need to be produced each week by the motor pool division, we recommend that the internal billing or the reimbursement request be handled on a monthly basis.

Such rhythm is sufficient and corresponds to the production rhythm of other reports which must be submitted to the donor organizations.

#### 2.5.4. Production of mission orders

Mission orders entail a type of expenditure that is different from the travel authorizations. While the latter involve obligations at the utilization level of the motor pool resources, the mission orders commit mission allowances or per diem towards the agents involved.

To ensure that only those agents authorized by their supervisor or his/her replacement receive a MISSION ORDER, we recommend that the latter be drawn up only upon presentation of a travel authorization.

Provided that the Heads of Divisions assume full responsibility for planning and supervising field visits and for issuing travel authorizations, production of mission orders can be centralized at the Director's Office, more specifically at the general secretariat.

## 2.6. EVALUATION OF DISBURSEMENT PROCEDURES

### 2.6.1. Petty cash

First of all, we would like to emphasize that the method for the management of petty cash, called "petty cash method with fixed rate," which we proposed during the team's visit in 1988, was implemented almost totally and successfully. Petty cash re-supplying equals disbursements while receipts are deposited in total.

However, accounting of disbursements made through petty cash should take place at the time of its re-supplying and without going through the "petty cash" account. The check amount should always correspond to the disbursements which drained the petty cash and to the total justifications supporting these disbursements. As a result, the method is called "petty cash management with fixed rate."

To ensure that the budget index cards are correctly updated, we recommend that the agent responsible for the petty cash, notwithstanding the usual conditions, proceed with a disbursement only after the supporting documents (bill or advance request) have been stamped by the agent responsible for approval and budgetary control.

### 2.6.2. Bank accounts management

During the team's visit to ONAPO, the Management complied with the USAID requirement that a bank account be opened and reserved exclusively for management of the grant for the second phase of the MCH/FP project, DHS unit. We requested that the Banque Nationale du Rwanda modify the name of the account 122.00.56-ONAPO (USAID-CONSTRUCTION) to the following:

122.00.56-ONAPO"USAID-DHS"

A balance of 112,038 RF remains in this account. This sum is reserved for payment of charges for landscaping construction sites incurred by a builder. This disbursement should be made once sufficient supporting documents are produced and transmitted to ONAPO by the builder.

We recommend that this amount be kept in the new bank account and that it be used as planned. USAID should be officially notified by ONAPO of the modified name of the building account and of the fact that the balance functions as an imprest account.

Finally, we recommend that all checks and transfer orders be signed jointly by two of the following three executives: the Director of ONAPO, the Head of SAF and the Head of SEP. The Director of ONAPO should be one of the signers for checks or transfer orders equal to or more than 100,000 RF (about \$1,000).

The person responsible for the accounting should not remain one of the signers for the above mentioned account or for other ONAPO bank accounts. This recommendation is based on sound management principles.

### **3. SHORT AND MID-TERM PROSPECTS**

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During the two-week consultancy in Rwanda, our team, in collaboration with ONAPO and USAID officials, defined an adequate operational framework for a flexible and rigorous management of the DHS grant. With SAF agents, we revised, corrected and strengthened procedures related to grant management.

We covered the entire field of operation, starting with budget and financial planning, obligations towards third parties, debt payment and advances liquidation. During our conversations and in the revised version of the Manual of Administrative and Financial Procedures, we specified the role of each division and each section in these matters.

Under the best of circumstances, however, implementing new procedures is always a difficult exercise. The early stages require a vast amount of time and energy. In ONAPO's case, these changes will undoubtedly upset some habits and meet a certain degree of resistance. A firm and competent hand will be required within SAF if ONAPO is expected to overcome the difficulties inherent to the introduction of changes in management procedures.

In our opinion, the Head of the Administrative and Financial Services is qualified to take up the challenge which the implementation of such changes represents in the financial and budget management procedures, along with the rectification of the Office's practices. However, he is presently attending a training program in Pittsburgh and will not be available before the end of August 1990.

Meanwhile, the person responsible for the Accounting and Treasury Section is assuming the duties of the Head of SAF. Her notable technical skills, however, will not allow her, without the presence of the Head of SAF, to proceed with the implementation and the immediate and intensive procedures adaptation. The very modest productivity of her section's subordinate agents will greatly limit her availability. Furthermore, it will take some time before the accountant recruited for the External Aid sub-section becomes productive and frees the chief accountant from the daily transactions at that level. She will also need to set aside some time to help the agent's integration into the section.

The long-term technical assistance under the MCH/FP-II project for management and finance will probably not become effective before October or November 1990.

Finally, another factor will be the inevitable high level of technical difficulties involved in some of the new elements of the financial and budget management procedures, which will make the implementation and adaptation process arduous.

For all these reasons, and despite what has been accomplished so far, we are very concerned by the slow progress we envision for adaptation and implementation of financial and budget management procedures within ONAPO for grants and donations in general, and for the USAID grant in particular.

Given the few limiting factors described above, we fear that the progress will be far too slow in relation to donors requirements, especially USAID, for a sound financial management. We recommend, therefore, that USAID expectations regarding the progress which will take place in the coming months be optimistic but cautious.

Short-term technical assistance (15 to 20 days) would be desirable between the time the Head of Administrative and Financial Services returns to his post in Kigali and the long-term technical assistant's arrival next fall. This consultation should be carried out as soon as possible following the return of the Head of SAF. We recommend that USAID-Rwanda explore this avenue and recruit on the premises, within the region or outside, the necessary resources for this short-term technical assistance.

#### **4. RECOMMENDATIONS SUMMARY**

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##### **4.1. Adapting the accounting system**

4.1.1.: The ONAPO accounting plan, which is based on the OCAM accounting plan, meets USAID requirements. We recommend that this plan be adapted to the present needs, particularly in budgetary control.

4.1.2.: The accounting techniques developed in Annex 1 should, without further delay, be applied to the management of USAID grants. It is important, however, to note that the contents of this document apply fully to other donors' subsidies as well as to state appropriations.

4.1.3.: Obligation accounts and budget source accounts should be charged permanently and not at the end of the financial year only. The reason for this is the need for a daily rather periodic budgetary control system.

4.1.4.: We recommend that the ONAPO account categories numbered 41, 44, 45 and 49 be modified according to observations contained in this report, thus allowing for the entry of transactions linked to appropriations and budgets.

4.1.5.: We recommend that the extension system of account numbers already in use for certain categories of accounts (for example, accounts payable where such extensions to the account number allow for differentiation between providers, thus ensuring the existence of providers auxiliary accounts) be extended to the new accounts categories.

## **4.2. Review of budget management practices**

**4.2.1.:** We recommend that the budgetary approval be granted prior to obligation towards third parties rather than upon receipt of a bill or at the time of payment. It is therefore essential that no purchase order, mission order or payment order comes into effect at the obligation level by ONAPO, before a budgetary approval has been obtained according to the relevant documented procedure.

**4.2.2.:** We recommend that the person responsible for ensuring the budgetary approval make out a budgetary follow-up index card for each combination "budget line item/donor". Thus, for a given grant, there will be as many index cards as there are elements in the detailed budget.

**4.2.3.:** To ensure an adequate level of clarity in the communication of financial and budgetary data to the funding sources or to the Government of Rwanda, it is necessary that particulars on accounts and their corresponding follow-up index cards be identical to the elements contained in the official documents supporting and itemizing the budgets or the appropriations.

**4.2.4.** Every time he/she stamps a budgetary approval, the responsible agent should enter it in a book entitled "Approval Register".

**4.2.5.:** The most efficient way to produce a realistic and useful budget is to bring financial and technical staff together in the process. We recommend that Management encourage the various divisions to work together on this matter.

## **4.3. Financial management of grant MCH/FP-II (PIL-03)**

**4.3.1.:** We recommended to USAID-Rwanda, and it was agreed that the initial request for ONAPO funds to finance DHS activities will cover a two-month period rather than thirty days.

**4.3.2.:** Reporting by ONAPO to USAID should be carried out on a monthly basis, with reports reaching USAID no later than the tenth day of the following month. Under normal circumstances, it takes about fifteen days for USAID-Rwanda to receive a check following a request to its regional office. In order to avoid funds shortages, we recommend that ONAPO adhere strictly to this schedule.

**4.3.3.:** During the production of future monthly reports for budgetary follow-up, we recommend that ONAPO retains the same form as the one developed for the initial request (ref. Annex 2), i.e., a table describing the program of activities in chronological order followed by a detailed budget for each activity and a summary table. This document will serve as a basis every time USAID forms are to be filled out.

## **4.4. Management of SAF personnel**

**4.4.1.:** We recommend that the Office of Management recruits as soon as possible an accounting agent who will be under contract for the life of the DHS project and assigned full time to the accounting of all transactions related to the MCH/FP-II PIL-04(DHS) grant. This person should be assigned to the External Aid sub-section in the Accounting Section.

## **4.5. Evaluation of travel procedures**

**4.5.1.: We reiterate our 1988 recommendation for particular attention to entries under the "REASON FOR TRAVEL" heading on the Travel Authorization. Entries under this heading must absolutely correspond to activities programmed in the description of those activities calling for travel.**

**4.5.2.: Services and sections responsible for the activities implementation must assume total responsibility for planning field visits. Whenever the Head of Service is absent, another agent should be authorized to issue travel orders. We recommend that, with the help of Heads of Services, the Management identify those agents who would be qualified to authorize travel by vehicle. A guideline should be issued to this effect.**

**4.5.3.: To institute a budgetary follow-up for motor pool consumption, which is substantial at ONAPO, we recommend that these mileage budgets be updated without further delay.**

**4.5.4.: Because it is more efficient to justify the use of funds appropriated for travel with a periodic listing of transport which has taken place in supported funded activities, than by bills for gas purchase, vehicle repair or maintenance, we recommend the use of a mileage rate in Rwandan francs to establish expenses which will be charged to the project.**

**4.5.5.: The mileage rate should be reasonable and adequate for the motor pool configuration (automobiles, delivery vans and all-purpose vehicles). We estimate that a rate of 25 RF per kilometer would meet these criteria. It is based on official rates applicable in Rwanda as well as on known gasoline consumption levels, specialized labor and spare part costs in the country.**

**4.5.6.: We recommend that the person responsible for the motor pool submit a weekly report establishing the amount of funds to be transferred to ONAPO'S own fund or to be claimed from financial sources in reimbursement for motor pool expenses incurred in conjunction with activities covered by these funds.**

**4.5.7.: Although this report will have to be submitted to the Motor Pool Section on a weekly basis, we recommend that the internal billing or the reimbursement request to USAID be done monthly.**

#### **4.6. Evaluation of disbursement procedures**

**4.6.1.: To ensure that budget forms are correctly updated, we recommend that the agent responsible for the cash carry out disbursement only after the supporting documents (bill or advance request) have been stamped by the agent responsible for budgetary approval and control.**

**4.6.2.: ONAPO should officially notify USAID that the name of the construction account was changed in favor of DHS and that its current balance will be reserved for an already identified use.**

**4.6.3.: We recommend that all checks and transfer orders be jointly signed by two of the three following executives: Director of ONAPO, the Head of SAF and the Head of SEP. The ONAPO Director should be one of the signers for checks or transfer orders over or equal to 100,000 RF (about \$1,000).**

**4.6.4.: We recommend that the person responsible for accounting does not remain among the signers of ONAPO bank accounts.**

#### **4.7. Short and mid-range prospects**

**4.7.1.: We recommend that USAID display optimistic but cautious expectations regarding ONAPO's progress in the management of the DHS grant during the coming months.**

**4.7.2.: Short-term technical assistance (15 to 20 days) would be desirable between the time the Head of Administrative and Financial Service returns to his post in Kigali and the long term technical assistant's arrival. This cooperating work should be carried out as soon as possible following the return of the Head of SAF. We recommend that USAID-Rwanda explore this avenue and recruit on the premises, within the region or outside, the necessary resources for this short-term technical assistance.**

## **ANNEX 1: ACCOUNTING ENTRIES FOR RECEIPT OF FUNDS (SUBSIDIES)**

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### **1.0. A subsidy is appropriated**

**when** A subsidy is officially granted.

- In the case of USAID, when a Project Implementation Letter (PIL) is signed by both parties.
- In the case of other donors, when their official documents are signed by all relevant parties.
- The grant of the Government of Rwanda covering ONAPO's own funds is entered on the first day of the financial year in relation to data presented in the official version of ONAPO's budget estimates, although these estimates have yet to be approved by the Finance Ministry and the National Council for Development. The budget finally adopted by the government will call for corrections in the initial entries and budget specifications.

---

**how** "Unclaimed grants to be received-USAID/DHS PIL 03" (assets) debit "Budget expenses-USAID/DHS PIL 03" (liabilities) credit and/or "Fixed assets, USAID/DHS PIL 03"

**why** Expenditure accounts and fixed assets are budgetary control accounts. They are apportioned in a subsidiary book which deals essentially with budgets. The auxiliary book is formed by all budget specifications entitled "Budget Specifications-Expenditures Obligations". There is a specification for each budget line item as it was established in the annexes which accompanied the official documents for grants appropriation.

### **2.0 A deposit of the total or portion of the grant is made to ONAPO by a donor.**

**when** A transfer or a deposit from a subsidy is made to ONAPO'S obligated bank account.

---

**how** "Bank BNR 122.00.56-ONAPO "USAID-DHS" (assets) debit "Unclaimed subsidy to be received USAID/DHS PIL 03" (assets) credit

**why** The balance of the account "unclaimed subsidy" permanently shows the remaining balance to claim on the subsidy which allows a follow-up all the way to its consumption.

### **3.0. Adjustment of margins between ONAPO accounts and USAID accounts generated by exchange rate fluctuation.**

**when** A transfer or a deposit from a subsidy is made to ONAPO's obligated bank account.

**how** USAID grants are defined in dollars and in Rwandan francs. The conversion is carried out at a rate which will be the reference rate throughout the grant consumption. However, the rate applied by the bank for each transfer (or deposit) of funds to ONAPO will be the official rate. The latter will be higher, equal or lower than the reference rate and will lead to a favorable, nil or ?? margin at the account level for subsidy to be received.

Each transfer of U.S. dollars to ONAPO will call for a correcting entry to the account of unclaimed subsidy.

Entry to be posted in case of a favorable margin, when the current rate is higher than the reference rate:

---

"Unclaimed subsidy " USAID-DHS PIL 03" (assets) debit "Rate of exchange variation USAID/DHS PIL 03" (regularization) credit.

---

Entry to be posted in case of an unfavorable margin, when the current rate is lower than the reference rate.

---

"Rate of exchange margin USAID/DHS PIL 03" (regularization) debit  
"Unclaimed subsidy USAID/DHS PIL 03" (assets) credit

---

It is not necessary to post an entry when there is no margin (current rate-reference rate).

**why** To ensure that, at all times, the subsidy balance to be deposited after it has been converted to the reference rate is identical in both ONAPO and USAID registers.

Following a total consumption of the subsidy, a credit balance resulting from a rate of exchange margin constitutes a surplus in relation to the amount initially expected and can be applied to various utilizations. Example: increase in budgeted costs, transfer to another subsidy or deposit to ONAPO's own funds. The use is to be determined jointly by ONAPO and USAID.

A negative balance in the rate of exchange margin account following the total consumption of the subsidy represents a shortage in relation to the amount initially expected, and must constitute a formal base for negotiations between ONAPO and USAID.

#### 4.0. Monetary obligations

**when** The SAF approval is affixed to:

- purchase orders
- travel authorizations for vehicles

- mission orders
- 

**how** "Budgets costs-USAID/DHS PIL03" (liabilities) debit and/or "USAID/DHS PIL-03 Budget Fixed assets" (liabilities) "USAID/DHS PIL-03 Obligations towards suppliers" credit "USAID/DHS PIL-03 Obligations towards agents" and/or "USAID/DHS PIL-03 Obligations towards motor pool"

**why** Although the supplier has not yet drawn up the bill, or the mission is not completed by the authorized agent, and the vehicle is not back from travel, the mere fact of issuing a purchase order, a mission order or a travel authorization for a vehicle has a direct impact on budgets use and, in a wider sense, on the budget balances. Hence, accounting of obligations constitutes one of the key elements in budget management.

It would be inaccurate, for example, to state that 100,000 RF remain in a office supply budget if 25,000 RF are obligated to suppliers. With the entry previously described, the budget costs account for office supplies will show a balance of 75,000 RF, thus reflecting the reality.

## 5.0 Receipt of a bill following purchase order issue

**when** The supplier submits his bill following the delivery of supplies, equipment and other assets.

### 5.1

---

**how** "USAID/DHS PIL-03 Obligations to suppliers" (liabilities) debit "Supplier XXX" (liabilities) credit

**why** To balance the obligations account upon receipt of the bill by transferring the amount to the suppliers account.

### 5.2

---

**how** USAID/DHS PIL-03 Consumed supplies" (expenses) debit and/or "USAID/DHS PIL-03-Supplies stock" (assets) and/or "USAID/DHS PIL-03-Immobilization" (assets) "USAID/DHS PIL-03-Operating subsidy" (product) credit and/or "USAID/DHS PIL-03-Immobilization subsidy" (liabilities).

**why** The purchase of consumable products and supplies of all types leads to an immediate expense or an expense carried forward when charged to an inventory account. At the revenue level, on the other hand, the operating subsidy account must be credited to ensure that the transaction has no effect, immediate or delayed, on the balance of the results.

The purchase of equipment, furnishings or rolling stock leads to fixed assets. Yet, at the liability level, the subsidy account should be credited to ensure that the

transaction has no impact on the net value of the fund balance. Later on, this subsidy will be progressively reduced to liabilities at the same pace as the corresponding fixed assets.

## 6.0 Mission orders liquidation

**when** The agent's supervisor who carried out the mission authorizes the paiement of the mission expenses. This authorization is generally granted when the mission report (written or verbal) is produced and submitted.

### 6.1.

---

**how** "USAID/DHS PIL-03 Obligations towards agents" (liabilities) debit and "USAID/DHS PIL-03 Missions expenses" (charges); USAID/DHS PIL-03 Cash" (assets) credit and "USAID/DHS PIL-03 Operation subsidy" (product)

---

**why** On one hand, to carry forward the obligation account towards the agent at the time of the mission expense liquidation; on the other hand, to reconcile operating accounts by allocating appropriate charges and products (mission expenses and operating subsidy).

### 6.2 Special case: Mission expense advances

---

**how** "USAID/DHS PIL-03 Mission expense advance" (assets) debit  
"USAID/DHS PIL03 Cash" (assets) credit

---

**why** To ascertain the disbursement resulting from a mission expense advance granted to an agent.

**how** "USAID/DHS-PIL-03 Obligations towards agents" (liabilities) debit and "USAID/DHS PIL-03 Mission expenses" (charges)  
USAID/DHS PIL-03 Cash" (assets) credit and 'USAID/DHS PIL-03 Mission expense advances" (assets) and "USAID/DHS PIL-03 Operating subsidy" (product)

---

**why** Identical to 6.1, except that the cash account is credited only by the amount to be paid to the agent, taking into account the advance he already received and the line item "mission expense advance" already carried forward.

## 7.0 Payment of project obligations towards ONAPO motor pool

**when** Every week. On Monday, the person responsible for the motor pool submits to the Head of the Accounting Section a summary of travel carried out under the project by ONAPO motor pool during the previous week along with the total distances traveled. The amounts to be charged to the project are established according to these distances and to the official rate.

**how** "USAID/DHS PIL-03 Obligations towards motor pool" (liabilities)

and "Vehicle use expenses" (charges)  
"Bank BNR 122.00.56-ONAPO "USAID/DHS PIL03"" (assets) credit  
and "USAID/DHS PIL-03 Operating subsidy" (product)

---

**why** to carry forward the obligation account toward ONAPO motor pool, to transfer to ONAPO's own account the amount charged to the project by the motor pool, and to reconcile operating accounts by allocating appropriate charges and products (vehicle use expenses and operating subsidy)

n.b.: Obligations towards the motor pool are approximate since they are calculated before travel takes place, while obligations paid to the motor pool are based on real expenses. This will result in gaps to be made up under the line item for budget expenses. A equalization entry will be necessary for each billing to the project by the motor pool.

#### 8.0. Debt payment to a supplier

**when** A check or a transfer order is issued.

---

**how** "Supplier XXX" (liabilities) debit  
Bank BNR 122.00.56-ONAPO "USAID/DHS"" (assets) credit

---

#### 9.0. Special case: Cash payments

**when** A disbursement is occasionally made directly without previous obligation

---

**how** USAID/DHS PIL-03 Budget costs" (liabilities) debit  
and USAID/DHS PIL-03 Expenses XXX" (charges)  
USAID/DHS PIL-03 Cash" (assets) credit and "USAID/DHS PIL-03 Operating  
subsidy" (product)

---

**Why** To ensure that budgets are, after all reconciled, the proper budget expense accounts must be charged besides ascertaining regular charges and products.

**ANNEX 2**

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**DHS BUDGET ACTIVITY PROGRAM  
for the period  
11/1/89 - 7/31/90**

**Calendar of activities implemented during the period**

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<b>Activities</b>	<b>Status</b>
<b>#1. Design of survey and questionnaire development</b>	<b>In progress. Expected on 7/7/90 and subject to implementation of activities # 3 and 4</b>
<b>#2. Development of survey plan</b>	
<b>2.1. Sampling</b>	<b>In progress Expected to end on 6/25/90</b>
<b>2.2. Unit enumeration</b>	<b>Expected to begin on 6/11/90 Expected to end on 7/29/90</b>
<b>2.3. Cartography</b>	<b>In progress for aerial photographs processing. Expected to end on 6 '25/90</b>
<b>#3. Pre-survey</b>	
<b>3.1. Training</b>	<b>Expected to start on 6/11/90 Expected to end: in 2 weeks</b>
<b>3.2. Field survey</b>	<b>Expected to start on 6/25/90 Expected duration: one week</b>
<b>#4. Questionnaire updating</b>	<b>Expected to start on 7/2/90 Expected duration: one week (subject to implementation of activities # 3.1 and 3.2)</b>
<b>#5. Field personnel training</b>	<b>Expected to start on 7/9/90 Expected duration: three weeks (subject to implementation of activity #4)</b>

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**DHS DETAILED BUDGET  
USAID FINANCING  
for the period  
11/1/89 - 7/31/90**

Activity/Budget Line Item	Number	Units	Partial Cost m-month in 1000 RF	Total Cost in 1000 RF
		d-day		
<b># 1. SURVEY DESIGN AND QUESTIONNAIRE DRAFTING</b>				
<b># 2.1. SAMPLING</b>				
<b><u>2.1.1. Household notebooks collection</u></b>				
Mission expenses: Supervisor (nb1)	10	10 d	1.25	125.00
Driver (nb1)	10	10 d	0.625	62.50
Vehicle use expenses	10	1000km	0.025	250.00
<b><u>2.1.2. Other actions</u></b>				
Translation services	30	pages	1.00	30.00
Household notebooks	10'500		0.016	169.15
Calculators	10		4.00	40.00
Office supplies				5.00
Vehicle use by central bureau		1000km	0.025	25.00
			.....	706.65
<b># 2.2. UNITS ENUMERATION</b>				
Recruited agents salaries (nb2)	8	43 d	0.75	258.00
Mission expenses: Coordinator (nb3)	1	18 d	2.50	45.00
Coordinator	1	25 d	1.25	31.25
Responsible (nb3)	8	18 d	2.50	360.00
Responsible	8	25 d	1.25	250.00
Assistant (nb3)	8	18 d	2.50	360.00
Assistant	8	25 d	1.25	250.00
Driver (nb3)	5	18 d	1.25	112.50
Driver	5	25 d	0.625	78.12
Vehicle use (nb4)	750km	43 d	0.025	806.25
Office supplies				5.00
			.....	2'556.12

# nb1: 10 days of travel throughout each of the prefectures.

# nb2: 8 agents to be recruited. 50% hypothesis necessary at the personnel recruitment level to complete enumeration teams, i.e., 8 teams of 2 agents.

# nb3: Mission expenses to be paid only for travel outside Kigali, i.e.:

15 rural units x 3 days = 45 d  
20 urban units x 5 days = 100 d  
145 d

and, 145 days / 8 teams = 18 days/team.

# nb4: 150 kilometers per vehicle per day.

Activity/Budget Line Item	Number	Units	Partial Cost m=month in 1000 RF d=day	Total Cost in 1000 RF
<b># 2.3. CARTOGRAPHY</b>				
Aerial photographs processing and mission expenses				500.00
<b># 3.1 PRE-SURVEY: TRAINING</b>				
Salaries	3	12 d	0.85	30.60
Training center per diem:				
-Controllers	5	12 d	1.25	75.00
-Surveyors	10	12 d	1.25	150.00
-Trainers	8	12 d	0.75	72.00
Questionnaires	60		.03	1.80
Office Supplies				5.00
Training Manuals				5.00
Vehicle use	100	12 d	0,025	30.00
			.....	369.40
<b># 3.2. PRE-SURVEY: FIELD</b>				
Salaries	3	7 d	0.85	17.85
Mission expenses:				
-Controllers	4	7 d	2.50	70.00
-Surveyors	8	7 d	2.50	140.00
-Drivers	2	7 d	1.25	17.50
Vehicle use	200	7 d	0.025/km	35.00
Questionnaires	300		0.03	9.00
Briefcases	20		2.40	48.00
			.....	337.35
<b># 4. QUESTIONNAIRE UPDATE</b>				
Questionnaire review				0.00
Office supplies				5.00
Questionnaire publication			0.03	2.40
			.....	245.00

Activity/Budget Line Item	Number	Units	Partial Cost m=month in 1000 RF	Total Cost in 1000 RF
		d=day		
<b># 5. FIELD PERSONNEL TRAINING FOR MAIN SURVEY</b>				
Salaries: Surveyors	25	18 d	0.85	382.50
Per diem:				
Controllers	12	18 d	1.25	270.00
Surveyors	25	18 d	1.25	562.50
Trainers	8	18 d	0.75	108.00
Vehicle use	100	18 d	0.025	45.00
			.....	1'368.00
<b># 6. OTHER COSTS FOR THE PERIOD</b>				
Accountant salary	1	2 m	25.00	50.00
Office furnishings (cabinets)	6		20.00	120.00
			.....	170.00
<b>TOTAL FOR THE PERIOD</b>				<b>6'252.52</b>

**DHS BUDGET SUMMARY**  
**USAID FINANCING**  
(1000 RF)  
for the period  
11/1/89 - 7/31/90

Line Item/Activity #	2.1.	2.2.	2.3.	3.1.	3.2.	4.	5.	Total
Salaries	0.00	258.00	0.00	30.60	17.85	0.00	382.50	688.95
Field allowances	187.50	1486.87	0.00	297.00	227.50	0.00	940.50	3139.37
Transport	275.00	806.25	0.00	30.00	35.00	0.00	45.00	1191.25
Documentation	169.15	0.00	0.00	6.80	9.00	240.00	0.00	424.95
Office supplies	5.00	5.00	0.00	5.00	0.00	5.00	0.00	20.00
Miscellaneous services	30.00	0.00	500.00	0.00	0.00	0.00	0.00	530.00
Miscellaneous equipment	40.00	0.00	0.00	0.00	48.00	0.00	0.00	88.00
Total per activity	706.65	2556.12	500.00	369.40	337.35	245.00	1368.00	6082.52

**OTHER COSTS FOR THE PERIOD**

Accountant's salary	2 months	x 25.00	=	50.00
Office furnishings (cabinets)	6 units	x 20.00	=	120.00
				-----
				170.00

**GRAND TOTAL FOR THE PERIOD** **6252.52**

### **ANNEX 3. LIST OF PERSONS MET DURING THE CONSULTANCY**

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#### **USAID-RWANDA**

**Mrs. Barbara Howard, Program Officer**  
**Mrs. Joan La Rosa, Health and Population Officer**  
**Mr. Harry Lightfoot, Finance Comptroller**  
**Mr. NZAHABWANAMUNGU Patrice, HPN Assistant**

#### **ONAPO**

**Mme. NYIRASAFARI Gaudence, General Directrice**  
**M. HAKIZIMANA Evariste (MD), Head, Programs and Studies Services**  
**M. TEREHANO Evariste, Head, Administrative and Finance Services**  
**Miss MUKATORE Euthalie, Head, Accounting and Treasury Section**  
**M. HABİYAKARE Tite, Head, Studies and Research Section**  
**M. NTEZIYAREMYE Albert, Head, Motor Pool sub-division**  
**Mme. NGABONZIMA Christine, responsible for cash**

#### **ANNEX 4. GLOSSARY OF ACRONYMS**

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<b>DHS</b>	<b>Demographic and Health Survey</b>
<b>MSH</b>	<b>Management Sciences for Health</b>
<b>OCAM</b>	<b>African and Malagasy Common Organization</b>
<b>ONAPO</b>	<b>Rwandan National Population Office</b>
<b>PIL/LEP</b>	<b>Project Implementation Letter</b>
<b>SAF</b>	<b>Administrative and Financial Services</b>
<b>SEP</b>	<b>Studies and Programs Services</b>
<b>PMI/FP</b>	<b>Maternal and Child Health/Family Planning Project</b>
<b>USAID</b>	<b>United States Agency for International Development</b>