

PN-ABL-195
76920

**A REVIEW AND ASSESSMENT
OF THE FINANCIAL MANAGEMENT PRACTICES
UNDER THE HUMAN RIGHTS FUND**

**CONTRACT NUMBER
AOT-0542-0-00-2047-00**

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April 28, 1992

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I. EXECUTIVE SUMMARY

A. Background

AF/RA and AFR/ONI/DG recognize that the Africa Democracy and Human Rights Fund Project (No. 698-0541) will be managed by Embassy officials who have little knowledge of A.I.D. regulations and procedures and who will be rotating frequently. Consequently, AFR/ONI/DG organized a series of assessments with the idea that a manual will be developed to assist in managing the program, and they requested Solloway & Associates to conduct a review and assessment of the financial management practices under the Human Rights Fund. The material contained herein is to be used in developing portions of the financial sections of the manual.

B. Summary of Findings

This summary is based on our review and observations of the financial procedures currently used by the four countries selected for the financial management survey, e.g., Cote d'Ivoire, Benin, Lesotho and Mozambique. We believe that it is safe to assume that similar financial procedures are being followed in other countries located in the African Region. In Cote d'Ivoire and Mozambique, we found that Embassy personnel developed and managed Human Rights Projects. In Benin, A.I.D. personnel prepared the obligation documents and Embassy personnel managed the HR Projects. In Lesotho, A.I.D. personnel were totally involved in the preparation of obligation documents and the monitoring of HR Projects. In all cases, A.I.D. accounting stations processed vouchers for payment.

The most common mechanisms used to obligate and commit funds for agreed upon purposes with host country governments or with indigenous non-governmental organizations were the Limited Scope Grant Agreement and the Individual Activity Agreement. In the French-speaking countries, the agreements were usually prepared in English and French. Other mechanisms used for obligation of Human Rights funds were cooperative agreements, invitational travel authorizations, and purchase orders. Fund cites were obtained from the A.I.D. accounting station prior to signing the obligation and commitment documents. In most instances, payment vouchers were prepared and approved by Embassy personnel, and all payments were processed by the A.I.D. accounting station.

During our review, we noted that unaccounted-for advances made to Human Rights grantees in Benin totaled \$79,615 as of March 31, 1992. To a much lesser extent, this problem was also noted in Lesotho.

All of the Embassy and A.I.D. personnel contacted during our visits felt that a manual for democracy and human rights activities in Africa will be a useful tool in developing and managing the program.

II. INTRODUCTION

The Africa Bureau requested a review and assessment of current A.I.D. financial management practices relevant to activities conducted under the original Human Rights Fund Project (698-9801) and the new project (698-0541). The purpose of the review and assessment was to provide project managers in AFR/ONI/DG and AF/RA a better understanding of how A.I.D. Missions and U.S. Embassies worked together to obligate and account for funds under the Project.

Solloway & Associates formed a team of Richard Solloway, company president and a retired A.I.D. Controller, and William Schrider, also a retired A.I.D. Controller, to carry out the review. It was decided Mr. Schrider would conduct the field work.

The review involved analyzing A.I.D. regulations, guidance cables and the Project Paper, interviews with A.I.D. and State personnel in Washington and overseas, and visits to four overseas posts. The posts visited were Abidjan, Cote d'Ivoire; Cotonou, Benin; Maseru, Lesotho; and Maputo, Mozambique.

Abidjan was selected because it is located in West Africa and because the A.I.D. Controller's Office is a regional office providing accounting services to various posts. Benin was selected because it is one of the posts serviced by Abidjan's A.I.D. Controller's Office, there is no A.I.D. Mission in Benin, and the number of projects it had last fiscal year. Maseru was selected because it is located in Southern Africa and because it has an A.I.D. Mission, but receives its accounting support from a regional office (Swaziland). Maputo was selected because of the number of projects it had last fiscal year.

Even though four very differently managed programs were reviewed, we believe enough information was obtained to evaluate their financial management procedures and make appropriate recommendations which can be useful to both Washington-based program managers and the field-based Human Rights Fund Officers (HRFO).

Section III summarizes the key findings emerging from the field review at each post. It also includes other relevant findings. Section IV includes recommendations for improving the overall financial management aspects of the Project. Section V represents financial management guidelines which should be followed by Human Rights Fund Officers. Annexes A, B and C represent relevant background material.

During the course of performing the scope of work and in discussions with personnel in Washington and overseas, Solloway & Associates realized that there was a problem regarding basic financial terminology associated with project management. Consequently, Annex B contains a Glossary of Accounting Terminology. Included in Annex C is a

sample set of A.I.D.'s MACS (Mission Accounting and Control System) Reports and information on how to use them. It is recommended that both of these annexes be forwarded to Human Rights Fund Officers as quickly as possible. Annex D includes the General Agreement for Special Development Assistance which is found in A.I.D. HB19, Attachment 10K. Annex E includes Sample Grant Agreements from each of the four countries and each one is different from the others. Annex F is a copy of a memo from USAID/Lesotho to the DCM stating that only USAID has the authority to execute grants or cooperative agreements. Annex G is a copy of the relevant A.I.D. geographic codes which should be forwarded to Human Rights Fund Officers.

III. SUMMARY OF FINDINGS

Sections A-D represent our findings from visiting the four countries, and at the end of Section D, there is a Summary of Findings related to our visits. Section E represents a compilation of observations resulting from interviews, document analyses and program experience.

A. Abidjan, Cote d'Ivoire

Currently there are only two 116E Human Rights Projects in Cote d'Ivoire with unliquidated commitments. One is a Human Rights Awareness Project and the second covered the establishment of a quarterly newsletter and the printing of a brochure on basic individual rights. In both cases, Individual Activity Agreements were signed with a representative of the respective non-governmental organization to obligate the funds.

In FY 1991, \$21,000 was granted to the Ivorian Association for the Promotion of Human Rights (AIDPH) to translate the Constitution of the Republic of Cote d'Ivoire, the Universal Declaration of Human Rights, and the African Charter on Human Rights into local languages. The texts will be edited and simplified for dissemination via audio cassettes, audio-visual cassettes and publications. Delays have occurred in the implementation of this project; however, it is expected to be completed within one year of the date of obligation. The Embassy Human Rights Fund Officer is in a rotational assignment, and this is his first experience in monitoring an A.I.D.-funded project. To date, two advances have been made and remain outstanding. The grantee plans to formally submit receipts to the Embassy Human Rights Officer to liquidate the initial advance made to cover the salary of AIDPH's secretary for six months. The second advance was requested in December 1991, and supported by a pro forma invoice, but it was delivered to the vendor rather than to AIDPH. Neither the Embassy Human Rights Officer nor members of AIDPH were aware of this, and the goods had not been received. This was discussed in our exit interview with the Embassy Human Rights Officer and the REDSO/WAAC Controller, and action will be taken to obtain the goods from the vendor. An interim evaluation of this project was submitted by cable to Washington during March, 1992.

The other Human Rights Project not fully liquidated is an FY 1990 Project providing a grant of \$12,500 to the Ivorian League of Human Rights (LIDHO) for the establishment of a quarterly newsletter and the printing of a brochure on basic individual rights. All funds, except for \$544, have been liquidated. This was

discussed in our exit interview with the Embassy Human Rights Officer and the REDSO/WAAC Controller, and action will be taken to close this project. Some problems did occur in the implementation of the project. LIDHO did not properly document its planned purchases and this delayed the release of funds. Originally, LIDHO proposed to purchase a typewriter and copying machine, but then decided, with Embassy concurrence, to purchase a computer and printer instead. The organization overestimated its ability to publish and distribute a newsletter and the cost of the brochure was greater than anticipated. However, the donated equipment is frequently used to prepare bulletins on Human Rights issues. The Embassy Human Rights Officer concluded that this project was a success in an evaluation cable submitted to Washington during March, 1992.

During our visit to Cote d'Ivoire, we held meetings with members of three non-governmental organizations that have received Human Rights grants from the U.S. Government. Without exception, all felt the funds were well spent. One success worth mentioning here is a grant of \$16,500 to Juris Conseil in FY 1984. This is a legal research and publishing organization headed by the current Secretary General of the Ivorian Government, Mr. Albert Aggrey. Mr. Aggrey authored four laymen's guides to Ivorian family law, and had printed one thousand of each using grant funds. These guides were sold and the proceeds provided seed money for Mr. Aggrey to publish five guides on the institutions of government and ten pamphlets on the rights of civil servants and civil service regulations. During our meeting, Mr. Aggrey encouraged the U.S. Government to fund similar Human Rights projects in Africa.

Cote d'Ivoire imposes a twenty-five percent value added tax (VAT) on the procurement of goods and services, even though the U.S. Government (USG) should not pay any VAT. For administrative purposes, the Embassy's and REDSO/WAAC's current policy is to disallow payment of any VAT exceeding 50,000 CFA Francs (approximately \$175) on any single procurement. Consequently, any procurement over \$700 will result in some VAT non-payment by the USG. This is a potential problem when the Embassy or REDSO/WAAC performs the procurement function and makes payment, since most of the non-governmental organizations involved with Human Rights Projects do not have funds to cover the shortfall. The grantees performed the procurement function for the FY 1990 and FY 1991 Human Rights Projects in Cote d'Ivoire, so this was not an issue.

B. Cotonou, Benin

REDSO/WAAC is the official accounting station servicing Benin. During our visit to Cote d'Ivoire, we reviewed the Benin Human Rights files and obtained copies of pertinent obligating documents and accounting reports. Prior to January, 1992, all obligating documents for the Human Rights Projects in Benin were prepared by the A.I.D. Representative's Office located in Lome Togo. Beginning in January, 1992,

this function has been performed by the A.I.D. Representative's Office located in Cotonou, Benin.

Benin has received \$236,500 in Human Rights Funds during Fiscal Years 1990-1992 for nine grant programs. The two types of documents used to obligate these funds were Limited Scope Grant Agreements (English and French) and Invitational Travel Authorizations. No grant control number other than the A.I.D. Project Number -- e.g., 698-0541.80 or 698-9801.80 -- was recorded on the Limited Scope Grant Agreements. Consecutive Travel Authorization (TA) numbers, which were part of the regular TA numbering system, were assigned to the Invitational Travel Authorizations

Our review of the subsidiary advance ledgers disclosed that unliquidated advances totaled \$79,615 as of March 31, 1992. Of this amount, \$29,615 was advanced for three FY 1990 Human Rights Programs, and \$50,000 to the Ministry of Interior for a National Election Project in FY 1991. This is clearly a problem that should be resolved as soon as possible. We held discussions with the Embassy Human Rights Officer and the USAID Accountant/Voucher Examiner concerning these outstanding advances. The HRFO will be going to the Ministry of Interior to clear up the \$50,000 advance.

We also discussed the unliquidated obligations remaining against the Invitational Travel Authorizations that were issued during March 1991 for the Benin Observer Delegation from the United States to the First-Round Presidential Elections. The HRFO will work with REDSC/WAAC to close out (deobligate) the residual unliquidated balances.

During our discussions with the Embassy Human Rights Officer, it was pointed out that some Special Self-Help Projects could easily be classified as Human Rights Projects. He cited two or three examples and stated that the A.I.D. Grant Guidelines contained in the Human Rights Project Award Notice discouraged him from classifying projects under \$25,000 as Human Rights Projects.

C. Maseru, Lesotho

In Maseru, all documentation relating to Human Rights Projects are prepared and managed by Embassy and A.I.D. personnel. USAID/Swaziland is the official accounting station for Lesotho.

Lesotho has received \$211,500 in Human Rights funds during Fiscal Years 1987-1991 for five grant projects. The types of documents used to obligate funds by the Embassy and A.I.D. in Lesotho were Limited Scope Grant Agreements and Amendments, a Cooperative Agreement, and purchase orders. No grant control number,

other than the A.I.D. Project Number (e.g., 698-9801.21), was recorded on the Limited Scope Grant Agreements and Amendments. The Cooperative Agreement recorded a specific No. 632-9801-A-00-1216-100, and the purchase orders, issued by the Embassy Administrative Officer, recorded no control number other than the Purchase Order Number.

In June, 1991, the Lesotho Federation of Women Lawyers submitted a proposal to A.I.D. for Human Rights Funding. A Project Implementation Order/Technical Services was prepared in July, 1991, by A.I.D., and a Cooperative Agreement was signed by the Ambassador, Mission Director and President of the Federation of Women Lawyers on July 23, 1991 for \$43,500 to provide support for a program on Women's Rights. The USAID/Lesotho WID Coordinator is the Project Officer, and the project is completely monitored by A.I.D. We include this in our report since Lesotho is the only country visited where A.I.D. personnel are directly involved in the implementation and monitoring of Human Rights Projects.

The Matsieng Development Trust, was incrementally funded over a three-year period during Fiscal Years 1987-1989 for total A.I.D. funding of \$94,000. Beginning in 1987, USAID/Lesotho provided a Human Rights grant of \$36,000 to Matsieng Trust to support its "Campaign for Democracy Program," an activity which the former King Moshoeshoe II strongly supported. The original grant agreement was amended in July, 1988, to provide an additional \$30,000 and again in May, 1989, adding another \$28,000 and extending the completion date to December 31, 1990. With the King's departure in early 1990 and staffing problems, the level of activity slowed. Based on the submission of an activity plan and budget, A.I.D. agreed to extend the project through September 30, 1991. The letter extending the period clearly stated no further extension would be made. Currently there is an outstanding advance of approximately \$8,000 which A.I.D. is attempting to recover from the Matsieng Trust.

Interestingly enough, USAID/Lesotho sent a memo (see Annex F) to the Embassy stating that only USAID has the authority to execute grants or cooperative agreements. We could find nothing to support this position and believe that AF/RA and AFR/ONI/DG should address this issue.

D. Maputo, Mozambique

USAID/Swaziland is the official accounting station for Mozambique, and it is responsible for processing all vouchers for payment. All obligation and disbursement documentation relating to Human Rights Projects are prepared by Embassy personnel assigned to Maputo.

Mozambique has received \$228,200 in Human Rights funds during Fiscal Years 1987-1991 for eleven grant projects. The obligating document used for all eleven grants

was an Individual Activity Agreement (IAA). Each IAA contained the following standard paragraph:

"Authority: Foreign Assistance Act of 1961, as amended, in accordance with the General Agreement on Special Development Assistance between the Government of the United States of America and the Government of the Republic of Mozambique dated September 29, 1984, and in accordance with the standard provisions annexed to this Individual Activity Agreement."

Mozambique was the only country visited that used a standard obligating document for all Human Rights Projects. It also was the only country that established a special fiscal-year series of grant control numbers for Human Rights Projects, e.g., HR-91-656-01, HR-91-656-02, etc.

Embassy personnel develop and manage all Human Rights Projects in Mozambique. A financial control sheet is maintained in each project folder. All Human Rights Projects in Mozambique have been closed, with the exception of the four FY 1991 projects. These four projects are all less than one year old.

Summary of Field Trip Findings

The following represents a brief summary of the major findings resulting from our trip:

1. The Embassy Officer designated to manage Human Rights activities is frequently changed, leaving little, if any, institutional memory.
2. Each country develops and manages the Human Rights activities somewhat differently, e.g., degree of Embassy and A.I.D. involvement varies.
3. Unaccounted for advance payments and unliquidated commitments are a problem area in some countries.
4. Three of the four countries visited did not use a fiscal-year series of grant control numbers for Human Rights activities.
5. The most common obligating documents used for Human Rights activities were the Limited Scope Grant Agreement and the Individual Activity Agreement. Annex E provides a sample agreement from each country. Only Lesotho's agreement included a line-item budget supporting how the funds were to be spent.
6. A set of standard guidelines needs to be developed for Human Rights activities, incorporated in a manual, and forwarded to the HRFO.

E. General Observations

The following comments are a result of our interviews, analyses of documents and overall experience with the program.

1. Size of Projects.

There appears to be a slight difference in the size of projects authorized per the Africa Democracy and Human Rights Project Paper and the FY 92 cable, Subject: Africa Democracy and Human Rights Fund (No. 698-0541). Per the Project Paper, Paragraph IV. Implementation and Administrative Arrangements,

"Limited, focused, 'one-shot' proposals for assistance to either governments or non-government organizations under \$100,000 will be approved and funded under the second component (see below)."

and per the Cable, paragraph 8,

"The size of the activities under this Project is generally expected to continue to be relatively small (under \$100,000, except in instances where larger projects would not require significantly more management effort by the Embassies)."

The project paper implies that all projects will be under \$100,000; whereas, the cable implies that projects should be under \$100,000, but it is acceptable if they are not. Additionally, since the cable states that projects will continue to be small, Human Rights Officers were interpreting that to mean in the \$40-50,000 range. Furthermore, the project paper states,

"Finally, since each proposal for democracy and human rights activities other than for election support will be considerably less than \$100,000 and funded separately, a non-federal financial audit is not necessary for the overall project. IFES is audited annually and its federal grants are audited separately through a federal audit agency."

One Human Rights Officer stated that all small projects (under \$25,000) are funded under the Africa Special Self-Help (SSH) program, since it is an easier obligation process (no need to go to Washington for project review and approval) and there appears to be more flexibility with SSH.

In summary, it is our opinion that once a project is at least \$75,000 or more, it actually is a series of small, sub-activities where each one could be a project. Small projects are usually limited and focused in scope and have a greater chance than larger projects of being implemented and completed in a timely manner. This success rate tends to breed confidence and success in the implementation of other small sized projects, versus the risk associated with trying to implement a large project with various sub-activities and longer implementation time.

2. Involvement of A.I.D. Personnel.

Our findings showed that, in two of the four posts, A.I.D. personnel were quite involved in preparing the obligation documents. A.I.D. HB19, which covers the administration of the program, states that

"The selection, documentation, reporting and accounting of self-help activities is usually conducted by regular Embassy staff, since self-help funds or other A.I.D. funds may not be used to finance any administrative costs or overhead of these activities. While A.I.D. personnel are located in most of these countries, self-help responsibilities may not be delegated to A.I.D. personnel without prior authorization from AID/W."

The phrase "self-help activities" in the above paragraph includes human rights activities. Meanwhile, paragraph 4(c) of the awards notice cable encourages the Human Rights Officer to seek A.I.D. assistance. Our discussions indicated that A.I.D. Mission personnel were involved in preparing Human Rights documents, but not SSH documents, since the obligations were larger and more complex than the SSH agreements and due to the unfamiliarity with and concern over A.I.D. regulations as stated in the awards notice cable. (See Annex F.)

3. Steps to Obligate an Agreement.

For HRFO not familiar with the program, the awards notice cable could be misinterpreted as immediate authority to proceed with the obligation. This can happen since the HRFO may not understand the significance of what a fund cite is. The following is a chronology of procedures which must be followed by the HRFO in order to obligate an agreement.

STEP 1 Proposal or request for specific activity supported by and generated from the field cabled to Washington.

STEP 2 Once proposal is approved by the Human Rights Committee, an Award Notice is cabled to Embassy.

STEP 3 An Advice of Budget Allowance is prepared and sent to the A.I.D. Accounting Station.

STEP 4 An Individual Activity Agreement is prepared by the Embassy.

STEP 5 A fund cite must be requested from the A.I.D. Accounting Station.

STEP 6 Only after receiving the fund cite can the obligating document be signed by both the Ambassador and the grant recipient.

4. Advances and Project Close-Out.

Outstanding advances and the slow close-out of projects from FY 1990 and prior were problems for all the posts except Mozambique. Benin particularly had problems in these areas, and they did not have any A.I.D. presence in-country. In those instances, REDSO/WAAC must be especially sensitive to the HRFO's needs and provide extra support.

Quite frequently, it is necessary to provide the grantee an advance of funds in order for them to carry out the proposed activities. The advance must eventually be closed through evidence of paid invoices, a return of the advance, or a combination of the two.

Following are several ways in which an advance can be made, but it is impossible to state up front which one best fits the conditions of an individual human rights agreement since each agreement and situation is different. Your A.I.D. Controller can provide guidance as needed.

- a. Advances are Parcelled Out Piecemeal. In this situation, an initial partial advance is given the recipient and no further advances are given until each advance is liquidated. Then another advance, the amount dependent upon the recipient's needs, is given which must be liquidated before the next advance is granted. A slight variation on this is to request the next advance, which will be held as a pre-positioned check, in anticipation of the previous advance being liquidated and additional advance funds being needed immediately. This variation is useful for grantees traveling from afar, but their financial needs must be discussed in advance of their trip.

- b. Pre-Position Advance Checks. This is when the USAID Controller requests several advance checks, e.g., three checks valued at \$2,000 each, rather than one advance check for \$6,000, and the checks are kept for safekeeping and handed out individually to the grantees on an as-needed basis. Receipts are obtained to clear the previous check before the next one is turned over.

This situation is very desirable because grantees frequently come from great distances, and this insures that the next advance tranche is immediately available. However, this procedure also requires someone (normally, the A.I.D. cashier or the B&F cashier in the absence of an A.I.D. Mission) to safeguard the check(s). Also, since U.S. Treasury checks must be cashed within six months of issuance, the checks will need to be canceled and new ones issued if the project is not progressing on a timely basis. Additionally, U.S. Government regulations demand that advances be provided for current requirements, so pre-positioned checks should not be used if the project is to be implemented over a long period of time.

- c. Full Advance Given to Grantee. This is the least desirable situation and the most vulnerable for the USG since the USG is at full risk and mercy of the organization's leader who has received the advance. Before a full advance is given, the HRFO should insure that the organization has a bank account and a definite action plan with pro forma invoices for spending the money. The granting of a full advance may be necessary if the organization is very isolated or located great distances from the capital, and the organization's representatives are unable to make repeated visits to obtain partial advances.

5. General Agreement.

In accordance with A.I.D. HB19, paragraph 10L 3.b.(1)(a) and (b), a mutual agreement for special development assistance, which includes human rights activities, is to be signed between the United States and the cooperating government which sets forth the framework of essential terms and conditions within which human rights activities may be undertaken. This mutual agreement, known as a General Agreement, neither makes any commitment to undertake human rights activities, nor does it obligate any funds. However, it is an essential document which constitutes the cooperating government's authorization for the United States to finance human rights activities and provides the terms of reference. This is a one-time document which remains in effect until terminated by 30 days' notice from either the United States or the cooperating government.

In part due to the gradual, incremental spread of human rights programs, not all posts have signed General Agreements. Each post should check its files to see if a General Agreement has been signed and filed. If no record of a signing is found, posts should consider approaching the host government to negotiate one. Experience has shown that a low-key approach avoids raising expectations that the USG is about to start or expand a more general assistance program. If there are local circumstances under which signing such an agreement would not be productive, a post should communicate its reasons to AF/RA and review its position on an annual basis.

Even though a General Agreement may not exist, it is not necessary to obtain the host government's approval on each Human Rights Agreement. However, it is essential to obtain the signature of the Ambassador and the grantee. Some posts have found it necessary to discuss projects with host governments before approval, and this is acceptable. However, it is time-consuming and tends to result in the host government becoming excessively involved in project selection. If it becomes clear that projects are being dictated by the host government, AF/RA and AFR/ONI/DG may wish to consider canceling the program.

6. Working with the A.I.D. Controller.

Much of the management of the Human Rights Program revolves around financial matters, and developing a good rapport with the A.I.D. Controller can be most helpful and beneficial. Some of the areas where there is contact with or dependence upon the A.I.D. Controller are:

- Obtaining "Funds Availability" Cite in order that the Human Rights Agreement can be signed;
- Timely recording of the obligation, i.e., posting to the accounting records when the agreement has been signed;
- Assistance in reviewing the draft agreements to insure that the payment provisions are practical, easy, afford satisfactory fiscal protection to the program, and do not inhibit the grantees in the implementation of the activity;
- Establishing an advance of funds for the grantees;
- Timely processing of vouchers and purchase orders for payment;
- Assistance in liquidating and deobligating undisbursed balances from old projects;

- Reporting expenditures and obligations to AF/RA, AFR/ONI/DG and AFR/DP/PAB; and
- Obtaining financial management reports.

7. Funding Guidelines.

These are general guidelines and any additional guidance for the HRFO can be obtained from the A.I.D. Controller supporting that post, AF/RA, or AFR/ONI/DG.

a. Funding of Human Rights Activities.

- Each Individual Activity Agreement should fund a discrete project or activity. Do not aggregate 2, 3 or 4 different or separate activities in the Agreement.
- Agreements must be stated in U.S. dollars, even though the agreement will have a budget stated in local currency.
- Agreements can be funded only from current fiscal year funds. Agreements cannot be funded from several years in order to have enough money/funds to finance a project.
- Large projects with the same organization cannot be split into two separate agreements, whether funded from one fiscal year or several fiscal years.
- Funding short-falls due to fluctuating exchange rates or increased costs due to inflation occur from time to time. Such short-falls must be funded from current fiscal year funds. Prior year funds **cannot** be used to cover funding short-falls in subsequent year projects. (For example, excess funds from an FY 1990 project cannot be used to cover funding short-falls in an FY 1991 project.)
- Projects cannot be expanded due to excess funds. If excess funds result due to over-budgeting, favorable exchange rates, decreased prices, discounts, etc., these funds must be deobligated, rather than used to expand the original Agreement or initiate new, unidentified activities.

8. Numbering the Human Rights Agreements.

Previous A.I.D. guidelines suggested numbering the agreements with a prefix of IAA to identify it as an Individual Activity Agreement. However, under the Special Development Activity Authority, other programs also use the IAA prefix in numbering agreements. To easily identify one program from another, the Human Rights activities should use the HR prefix designator in its numbering scheme.

Consequently, each activity financed with human rights funds must be assigned:

a number that identifies the fiscal year in which the activity is funded,

the three-digit country code, and

a sequential human rights control number for executed agreements during the fiscal year.

HR	3	685	09
Prefix Indicator signifying a Human Rights activity	Fiscal-Year Indicator (i.e., 2 for 1992; 3 for 1993, etc.)	Country Code per A.I.D. HB 18 (Code 685 for Senegal)	Sequential Control Number for Each HR Agreement Executed During the Fiscal Year (i.e., 01 through 99)

This numbering scheme could be used with other obligating documents.

9. Types of Financial Procedures for Implementing Human Rights Agreements.

The following represents some different financial options available in implementing human rights agreements.

- a. Grantee Spends Own Money and Requests Reimbursement. This is the preferred financing method, but it does not happen too often.

ADVANTAGES

- More grantee involvement, sense of their project
- Least time-consuming for HRFO
- Clean and simple from an accounting perspective and for the A.I.D. Controller

DISADVANTAGES

- Grantee must have own financial resources
- Project may never get started if organization lackadaisical
- Grantee submits the same receipts more than once
- Possible fraudulent invoices or inflated prices

- b. Embassy Does the Procurement. This procedure is the most widely used, since procurement can be done quickly and easily. Normally, the vendor will send an invoice for payment and payment is made after the procurement occurs.

ADVANTAGES

- Gets done quickly
- Less likelihood of possible fraudulent invoices or inflated prices
- Clean and simple from an accounting perspective

DISADVANTAGES

- Grantee not involved
- Burden on Embassy GSO

- c. Grantee Obtains Pro-Forma Invoices with Payment by Embassy. This procedure requires the grantee to obtain comparative pro forma invoices from several vendors and submit them to the Embassy (HRFO). The HRFO will select a vendor, make appropriate arrangements for pick-up by the grantee or delivery by the vendor to the grantee (this may be necessary for construction materials), and arrange for payment. Payments can be made only on an actual invoice and not on a pro forma invoice. The HRFO must determine if the commodities can be picked up and the Embassy billed (sent an invoice) subsequently. If so, this is the preferred method. If not, the HRFO will need to request an advance of funds from the A.I.D. Controller. After the invoice is paid, the HRFO must submit the "paid" invoice to the A.I.D. Controller and advise the grantee that the commodities are available for pick-up.

ADVANTAGES

- Some grantee involvement
- Not too time-consuming for HRFO
- Clean and simple from an accounting perspective

DISADVANTAGES

- Dependent upon grantee to obtain pro-forma invoices
- Possible inflated prices on pro-forma invoices

- d. Pre-Position Advance Checks. This is when the USAID Controller requests several advance checks, e.g., three checks valued at \$2,000 each, rather than one advance check for \$6,000, and the checks are kept for safekeeping and handed out individually to the grantees on an as-needed basis. Receipts are obtained to clear the previous check before the next one is turned over.

ADVANTAGES

- More grantee involvement, sense of their project
- Reduces risk and vulnerability since the amounts advanced to grantee is limited
- Helpful when A.I.D. accounting office is located elsewhere
- Grantee is able to make purchases immediately

DISADVANTAGES

- Need to safeguard several checks
- Grantee must keep returning to Embassy to obtain next advance check
- Grantee needs bank account
- Advance must be controlled and subsequently liquidated
- Possible inflated prices on invoices and/or fraudulent invoices

- e. Full Advance Given to Grantee. This procedure requires the grantee to have a bank account and experience managing donor funds.

ADVANTAGES

- More grantee involvement, sense of their project
- Grantee makes purchases
- Less burden on HRFO, if all goes well

DISADVANTAGES

- High risk in providing entire project amount as an advance
- Grantee needs bank account
- Unable to control items or quantities purchased
- Possible Inflated price on invoice and/or fraudulent invoices

10. Processing and Preparing Vouchers for Payment.

The Human Rights Fund Officer is responsible for preparing and signing the SF 1034 or FS-455, whether it is processed for payment by either the A.I.D. Controller or the Embassy Budget & Fiscal (B&F) Officer. The following procedures should be followed when payment is made by the Embassy Budget and Fiscal Officer. To insure that payments are correctly and timely posted, the HRFO must follow the last step and forward a processed copy of the voucher to A.I.D.

- a. By Embassy B&F Officer. All vouchers processed by the Embassy Budget & Fiscal (B&F) Officer must contain the following A.I.D. accounting information:

Budget Plan Code (BPC)
Appropriation
HR Number
Reservation Control Number
Earmark Control Number (Check with A.I.D. Controller; may not be required. Verify if other information is required.)

This accounting information is required for all disbursement, advance and advance liquidation transactions. Usually, an SF 1034, Public Voucher for Purchases and Services Other Than Personal, or an FS-455, Purchase Order, Receiving Report and Voucher, will be used. In all instances, the HRFO **must sign** the document authorizing the accounting transaction.

- Payments cannot be made on pro-forma invoices.
 - The HRFO is responsible for assuring that a processed copy of the voucher is sent to A.I.D. If this is not done, then the accounting transactions cannot be posted to A.I.D.'s accounting records, which are the official accounting records for the Human Rights Program.
- b. By the A.I.D. Controller. The HRFO is responsible for forwarding the prepared and signed SF 1034 or FS-455 for processing.

11. Unliquidated Obligations.

As discussed earlier, we found unliquidated obligations to be a problem. As the program becomes older, grows in size, with an increase in the number of larger versus smaller sized projects, and with the anticipated turn-over in HRFOs, the

situation will probably worsen unless tight annual controls are instilled. The project paper states:

"Accounts for all 116(e) democracy and human rights fund activities under this project normally must be cleared (i.e., all funds disbursed and accounted for) within one year of obligation or else subsequent 116(e) funds will not be allowed to a particular country. A cable from the USAID Mission Controller will attest to this. Waivers will be granted only on an exceptional basis."

When the above actions are not taken, it is common for posts to experience a build-up of unliquidated obligations in their Human Rights accounts over the years as a result of monies being unexpended, e.g., funds are obligated, an advance may be made, but there is no confirmation that the project was completed. In some instances, there is no paper trail or documentation (invoices, receipts or other financial data) to close the loop by showing that the funds were expended on the designated human rights activity. Unliquidated funds may also show up (coming as a bit of a shock) some years after the original obligation was incurred when the post discovers that project funds (or some portion of them) were not, in fact, expended. Sometimes, too, small amounts of residual funds accrue as unliquidated balances because of fluctuations in the U.S. dollars-local currency exchange rate.

Working with the local or regional A.I.D. Controllers, outstanding advances can be liquidated and prior years' unliquidated balances reduced through: submission of Standard Form 1034 with attachments (receipts, photographs, inspection reports, certifying statements, etc.) regarding the status of the project; i.e., whether the project is completed or not. Of course, receipts are the preferred method to support the expenditure of funds.

Local and regional A.I.D. Mission Controllers are aware of the acceptable procedures for closing out Human Rights projects and can offer advice in this regard. However, the ultimate responsibility for preparing appropriate documentation and paperwork rests with the HRFO.

12. Deobligation/Reobligation Opportunities.

Following are some basic guidelines regarding deobligation/reobligation procedures:

- **Current Fiscal-Year Funds.** When Human Rights funds are obligated and then deobligated in the same fiscal year (i.e., the current fiscal year), then those deobligated funds can be reused/reobligated for other Human Rights

projects, subject to approval by the Human Rights Committee, to be obligated during the current fiscal year.

- **Prior Fiscal-Year Funds.**

Cannot be reobligated to fund new projects in the current fiscal year.

Cannot be reobligated to fund short-falls for projects in the current fiscal year.

Can be reobligated to cover funding short-falls, due to exchange rate fluctuations or inflation, for other projects obligated in the same fiscal year.

13. Commingling of Funds.

Human Rights funds **must not be commingled** with funds from other donors, international organizations, e.g., CIDA, NORAD, World Bank, etc. -- or other USG programs, e.g., A.I.D. or Peace Corps. This policy is meant to guard against several things, one being delayed or failed initiatives because another donor drops out at the last minute, a second one being the loss of visibility of the U.S. contribution to a given enterprise. This does not preclude participating in a multiple donor effort in which the USG contribution is financed separately and is readily distinguishable (e.g., purchase of law books for a library built by another donor).

14. Multi-Year Projects.

Paragraph 9(B) of the 116E (Human Rights) Fund - FY-92 Instructions refers to multi-year projects, but the October 23, 1991 cable, Subject: Africa Democracy and Human Rights Fund (No. 698-0541) refers to short-term projects in paragraphs 3, 4, 6 and paragraph 9 states, "Other than on a very exceptional basis, the activities must be completed within one year of obligation." Additionally, the Project Paper states that multi-year projects will be funded under bilateral projects. It is confusing if multi-year refers to financing a project over several years (which should not occur, since projects should stand alone and organizations should not become dependent upon the program for yearly funding) or if it will take several years to disburse the funds (funds should be disbursed in the year of obligation, but no later than the end of the subsequent fiscal year), or something else. It is necessary for AF/RA and AFR/ONI/DG to clear up this confusion.

15. Rent Payments.

The Project Paper states that rent payments are acceptable; whereas, the cable, 116E (Human Rights) Fund - FY-92 Instructions, states in paragraph 9(C), "Funds are not to be used for the purchase, rental or construction of buildings or other facilities." This contradiction needs to be resolved.

16. Institution Building.

HRFOs should consider institution building as an objective when working with new and emerging organizations. To achieve this objective, the organizations should have or develop an administrative manual covering accounting procedures, office operations, personnel procedures and travel policies. Included in the travel policies would be the per diem rates the organization paid and not rates set by other institutions for local and international travel. It should be noted that once these policies are established, the Human Rights Fund could pay these per diem rates rather than those of the U.S. Government and without the need to prepare U.S. Government travel vouchers.

IV. RECOMMENDATIONS

1. That a "General Agreement for Development Assistance" covering Human Rights activities and Special Self-Help Development activities be negotiated and signed with each host country receiving grants for such activities. **Note:** This may not be possible in some countries. (See Annex D.)
2. Consideration should be given toward making the maximum size of each grant smaller than \$100,000; i.e., approximately \$75,000.
3. A standard simple obligating document, such as an Individual Activity Agreement, should be drafted for use in all countries that receive Human Rights funds. (See Annex E.) HRFO should be advised of the need to include a line-item budget in their agreements.
4. The manual developed for democracy and human rights activities in Africa should be in binder form and include the following:

- a. An Individual Activity Agreement format, and the appropriate standard provisions.
- b. A grant control numbering system for Human Rights activities:

<u>Prefix</u>	<u>Fiscal Year</u>	<u>Country Code</u>	<u>Agreement Number</u>
HR	XX	XXX	XX

- c. List of acceptable obligating mechanisms when an Individual Activity Agreement cannot be used, e.g., purchase order, invitational travel authorization, personal services contract, and a contract work order or ordering agreement through an existing contractual mechanism or cooperative agreement.
- d. Copy of payment forms:
 - FS 455 - Purchase Order, Receiving Report and Voucher
(For use in foreign countries only)
 - Optional Form 206 - Purchase Order, Receiving Report and Voucher
 - SF 1034 - Public Voucher for Purchases and Services Other than Personal

- e. List of Telephone and FAX numbers of State/A.I.D. offices in Washington concerned with Human Rights 116E Funding.
 - f. List of State/A.I.D. offices and acronyms represented on the Human Rights Committee and addressed on HR cables.
 - g. A clear explanation of the difference between an Award Notice and the requirement to obtain a fund cite before obligating funds.
 - h. A current list of relevant A.I.D. Geographic Codes. (See Annex G.)
 - i. A sample copy of MACS Reports. (See Annex B.)
4. The HRFO and A.I.D. Controller personnel need to work together to eliminate old outstanding advances and unliquidated balances of finished projects. At the end of each fiscal year, the HRFO should submit a report summarizing the status of outstanding advances and unliquidated obligations more than two fiscal years old.
 5. The HRFO is to be advised that he/she is responsible: for forwarding a copy of the processed voucher (when done by the Embassy B&F Officer) to A.I.D., or for forwarding to A.I.D. the prepared and signed SF 1034 or FS-455 for processing.
 6. HRFO should be advised of the guidelines regarding deobligation/reobligation procedures.
 7. A decision needs to be made as to whether or not rental payments are an acceptable expenditure of funds.
 8. The HRFO should help strengthen organizational institution building by encouraging institutions to develop an organizational operating manual.

ANNEX A

List of Persons Contacted

Washington

<u>Date</u>	<u>Name</u>	<u>Identification</u>
3/19	Jennifer Windsor	AFR/ONI/DG
3/19	Edward J. Spriggs	OC/AFR
3/19	Glenn C. Cauvin	AFR/DP/PAB
3/19	Robert G. Hellyer	AFR/PD/CCWA
3/19	David Burgess	State/HA
3/19	Benjamin M. Lowe	AF/RA
3/19	Hillary Thomas	AF/RA
3/19	Michael Hoff	AF/RA

Ivory Coast

<u>Date</u>	<u>Name</u>	<u>Identification</u>
3/30	Tom Fallon	AID Controller, REDSO/WA
3/30	Mike Hase	AID SFMO, REDSO/WA
3/30	Angela Bah	AID Project Accountant REDSO/WA
3/30	Edgard Kagan	Human Rights Officer
3/30	Marie Christine D. Bocum	President, Association des Femmes Juristes de Cote d'Ivoire
3/30	Fraçoise Kaud-Jhis-Offoumou	Secrétaire, Association des Femmes Juristes de Cote d'Ivoire
3/31	Albert Aggrey	Secretary General Ivorian Government
3/31	Andrew Plitt	Financial Analyst, REDSO/WA
3/31	Daniel Bode Logo	Acting Secretary General Ivorian Association for the Promotion of Human Rights

Benin

<u>Date</u>	<u>Name</u>	<u>Identification</u>
4/02	Roger J. Moran	Economic & Commercial Officer (Human Rights Officer)
4/02	Mary Ann Cusack	USAID General Development Officer (TDY)
4/02	Paul Koakanou	USAID Accountant and Voucher Examiner

Lesotho

<u>Date</u>	<u>Name</u>	<u>Identification</u>
4/06	F. Gary Towery	AID Mission Director
4/06	Rafael Zelaya	AID Controller
4/06	Candace Buzzard	AID WID Coordinator
4/06	Michael St. Clair	Embassy Administrative Officer

Mozambique

<u>Date</u>	<u>Name</u>	<u>Identification</u>
4/09	George Jenkins	AID Controller
4/09	Julius Schlotthauer	AID Mission Director
4/09	John M. Miller	AID Mission Deputy Director
4/09	Dean Pittman	Embassy Political Officer Human Rights Officer
4/09	Nelma Nhaca	Embassy Commercial Assistant

ANNEX B

Mission Accounting and Control System (MACS) Financial Reports

The USAID Controller has many standard MACS reports which can be used by the Human Rights Fund Officer in managing the project. The following reports are the most common, important and frequently used ones with which the Human Rights Fund Officer will come into contact. These can be obtained from the USAID Controller which supports your program and arrangements should be made to receive them on a regular basis, if it is not already happening. In some instances, the Human Rights Fund Officer may be receiving some customized MACS reports which have not been identified here.

Depending upon each HRFO's needs, there are additional reports which can be made available. If interested, please contact your USAID Controller for a review of what is available.

The purpose of this section is to identify common MACS reports, explain how to use them, and provide copies of them for your review. If a further explanation of the MACS reports is required, contact your USAID Controller.

- A07 - Subsidiary Advance Ledger
- A08 - Status of Outstanding Advances
- A10 - Open Reservation Status
- P04 - Commitment Liquidation Records
- P07B - Comprehensive Pipeline Report
- P09 - Project Accrual Worksheet
- P11 - 1311 Analysis Report of Unliquidated Commitments
- P12 - Project Funds Available for Obligation

MACS A07
REPORT OPTION 1

USAID / BENIN
SUBSIDIARY ADVANCE LEDGER
AS OF 3/31/92

DATE : 3/31/92
REPORT PAGE : 3
MISSION PAGE : 3

ADVANCEE : MINISTRY OF INTERIOR
ADVANCEE CODE : 100-000-090
ADVANCE NUMBER : 518-00305
DOCUMENT NUMBER : PA-91-698-9801.80
ACCOUNTABILITY DATE: 9/30/92
ADVANCE DESCRIPTION: BENIN ELECTION ASSISTANCE
CURRENCY : 001 U.S. DOLLARS

BUDGET PLAN CODE: GSS1-91-21680-KG75
APPROP. SYMBOL : 72-111/21014
CONTROL NUMBER : I120020
ADVANCE TYPE : 04

TRANS DATE	VOUCHER NO.	ADVANCES	LIQUIDATIONS	BALANCE DUE
<hr/>				
TRAN DESCRIPTION				
2/06/92	518-00305	50000.00		50000.00
BENIN ELECTION ASSISTANCE				
ADVANCE # TOTALS >		50000.00	.00	50000.00

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MACS A10
REPORT OPTION: 2

OPEN RESERVATION STATUS
USAID / IVORY COAST
AS OF: 3/30/92

REPORT DATE : 3/30/92
REPORT PAGE NO. : 1
MISSION PAGE NO. : 1

W

BUDGET PLAN CODE	PLAN. OBL. DATE	OFF CODE	RESERV. DOCUMENT NUMBER	RESERV. CONTROL NO.	DESCRIPTION	OPEN RESERVATION AMOUNT	REMARKS
GSS2-92-21681-KG75	04/10/92	200	IAA-92-9901-681-005	G220024	GUEDIBOUA SCHOOL	10,000.00	_____
	04/10/92	200	IAA-9901-92-681-004	G220023	DIEK-ADIOKRO WAREHOUSE	10,000.00	_____
					BUDGET ALLOWANCE TOTALS	20,000.00	
					MISSION TOTALS	20,000.00	

COMMITMENT LIQUIDATION RECORD

MASS P04
OPTION 2

USAID/IVORY COAST
AS OF 03/27/92

DATE: 03/27/92
REPORT PAGE: 1
MISSION PAGE: 1

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PROJECT NUMBER : 6989801.81
PROJECT TITLE : HUMAN RIGHTS - IVORY COAST
COM DOC#: IAA-681-9801-90-010
E/M DOC#: IAA-681-9801-90-010
E/M CTL#: 6020044
DRA NO. :
APPROP. SYMBOL : 72-1101014
BUDGET PLAN CODE : GSSA-90-21681-KG75
ADV BAL.: .00
VENDOR/CONTRACTOR: IVORIAN LEAGUE OF HUMAN RIGHTCOM STRT: 092790
PURPOSE/DESC. : IVORIAN LEAGUE OF HUMAN RIGHTCOM END : 092691

TRANS DATE	REFERENCE NUMBER/ DESCRIPTION	TRAN TYPE	COMMITMENT AMOUNT	EXPENDITURE AMOUNT	BALANCE
09/27/90	IAA-681-9801-90-010 GENERATED TRANSACTION	C	12500.00		12500.00
07/01/91	624012299 7090-COMPUT. INV# JPK/ED/064/91	DS		4445.13	8054.87
07/15/91	624012298 3090 COMPUTER EQUIP & S/WARE	DS		1989.58	6065.29
01/14/92	26240506 LAYOUT/PRINT-40 PG DOCUMENT	DS		5521.65	543.64
TOTALS AS OF 03/27/92			12500.00	11956.36	543.64

MACS-PO7B MR/MBABANE

USAID / MOZAMBIQUE
COMPREHENSIVE PIPELINE REPORT BY BUDGET ALLOWANCE
AS OF 02/29/92

DATE : 02/04/92
REPORT PAGE NO. :
MISSION PAGE NO. :

OPTION NO. : 5

OFFICE CODE: U10
PROJECT NO.: 5949801.50

OFFICE NAME : ECONOMIC SECTION
PROJECT TITLE: HUMAN RIGHTS - MOZAMBIQUE

PROJECT OFFICER: LUCY TAPLYN

EARMARK
OBJ. NO.

EARMARK CNTL NO./
DESCRIPTION

OBLIGATED/
EARMARKED

COMMITTED

DISBURSED

UNLIQUIDATED
OBLIGATION

ACCUMULATED

UNEXPE
D OBLIG

BUDGET PLAN CODE: GS1-91-21650-K675 APPROPRIATION SYMBOL: 72-111/21014

ELEMENT NO. :	ELEMENT NAME:	OBLIGATED/ EARMARKED	COMMITTED	DISBURSED	UNLIQUIDATED OBLIGATION	ACCUMULATED	UNEXPE D OBLIG
1	FINA ASSIST MINIST JUST RMOL	118,000	118,000	16,888	101,112	0	10
MR-91-050-U1	P910035	71,000	71,000	0	71,000	0	7
MR-91-050-02	FINA ASSIST MINIST JUST RMUZ P910036	17,000	17,000	16,888	112	0	7
SSH-91-656-004	FINANC ASSIST SUPR COURT RM P910039	0	0	0	0	0	0
MR-656-91-03	LICHINGA MARKET REHABIL P910041	10,000	10,000	0	10,000	0	1
MR-91-656-04	FINANC ASSIST COMPILE PUBL LA. P910055	20,000	20,000	0	20,000	0	2
	FIN ASSISTANCE -INAJ						
	EARMARKED TOTALS > > >	118,000					
	UNEARMARKED BALANCE	0					
	BUDGET ALLOWANCE TOTALS > > >	118,000	118,000	16,888	101,112	0	10
	GRANT TOTALS > > >	223,721	223,721	122,609	101,112	0	10
	PROJECT EARMARKED TOTALS > > >	223,721					
	PROJECT UNEARMARKED BALANCE	0					
	TOTAL PROJECT OBLIGATIONS > > >	223,721	223,721	122,609	101,112	0	10

MACS-P11
REPORT OPTION : 1

USAID /IVORY COAST
1311 ANALYSIS REPORT OF UNLIQUIDATED COMMITMENTS
AS OF: 03/30/92

RUN DATE : 03/30/92
REPORT PAGE NO. : 11
MISSION PAGE NO. : 11

OFFICE CODE : 200
PROJECT OFFICER : EDGARD KAGAN

OFFICE NAME : AMERICAN EMBASSY

PROJECT NUMBER : 6989801.81

PROJECT TITLE : HUMAN RIGHTS - IVORY COAST

END DATE	PMT CODE	COMMITMENT DOC.NO.	EARMARK CONTROL NO.	EARMARK DOC. NUMBER	DESCRIPTION	UNLIQUIDATED COMMITMENTS	BUDGET PLAN CODE
09/26/91	0	IAA-681-9801-90-010	G020044	IAA-681-9801-90-010	IVORIAN LEAGUE OF HUMAN RIGHTS	543.64	GSSA9021681KG75
					ELEMENT TOTAL	543.64	
					PROJECT TOTAL	543.64	
					OFFICE TOTAL	83826.11	

25

MACS P12
REPORT OPTION: 3

USAID / BENIN
PROJECT FUNDS AVAILABLE FOR OBLIGATION
AS OF 03/31/92

DATE: 03/31/92
REPORT PAGE NO.: 1
MISSION PAGE NO.: 1

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PROJECT TITLE	PROJECT NUMBER	BUDGET ALLOW. AMOUNT	OBLIGATION AMOUNT	OPEN RESERVATION AMOUNT	AVAILABLE FOR RESERVATION OBLIGATION
BUDGET PLAN CODE: GSS2-92-21680-KG75					
DEMOCRACY & HUMAN RIGHTS FUNDS	6989541.80	47,000.00	43,000.00	4,000.00	.00
SPECIAL SELF-HELP - BENIN	6989901.80	130,000.00	.00	.00	130,000.00
BUDGET ALLOWANCE TOTALS >>		177,000.00	43,000.00	4,000.00	130,000.00
MISSION TOTALS >>		177,000.00	43,000.00	4,000.00	130,000.00
GRAND TOTALS >>		177,000.00	43,000.00	4,000.00	130,000.00

OPTION NO. : 5

OFFICE CODE : 01U
 PROJECT NO. : 6989801.56

OFFICE NAME : ECONOMIC SECTION
 PROJECT TITLE : HUMAN RIGHTS - MOZAMBIQUE

PROJECT OFFICER : LUCY TAPLYN

ELEMENT NO. :	ELEMENT NAME :	EARMARK	EARMARK	BUDGET PLAN CODE/ EARMARK_DESC	OBLIGATED/ EARMARKED	COMMITTED	DISBURSED	UNLIQUIDATED OBLIGATION	ACCUMULATED	UNEXPE OBLIG
1	TRAINING OF LEGAL STAFF				223,721	223,721	122,609	101,112	0	10
IAA-6-656-002	P600012 GESAB021656KG75 TRAINING OF LEGAL STAFF				19,198	19,198	19,198	0	0	
IAA-6-656-001	P600013 GESAB621656KG75 PUBLICIZING BASIC LAWS				9,457	9,457	9,457	0	0	
HR-88-656-01	P880053 GSSAB821656KG75 TRAINING PUBLIC DEFENDERS				16,627	16,627	16,627	0	0	
HR-88-656-02	P880063 GSSAB821656KG75 MATERIALS & TRAINING ASST. HR				15,000	15,000	15,000	0	0	
HR-89-656-01	P890033 GSSAB921656KG75 COMPILE/PUBLISH ANNUAL STATUT				5,050	5,050	5,050	0	0	
HR-89-656-02	P890034 GSSAB921656KG75 TRAINING PUBLIC DEFENDERS				16,198	16,198	16,198	0	0	
HR-89-656-03	P890035 GSSA921656KG75 OFFICE EQUIP. TELEPHONE SYSTE				10,000	10,000	10,000	0	0	
HR-90-656-01	P900033 GSSA9021656KG75 LEGAL EXPERTS SEMINAR U423-26				14,191	14,191	14,191	0	0	
HR-91-656-01	P910035 GSS19121656KG75 FINA ASSIST MINIST JUST RMOZ				71,000	71,000	0	71,000	0	7
HR-91-656-02	P910036 GSS19121656KG75 FINANC ASSIST SUPR COURT RM				17,000	17,000	16,888	112	0	
HR-91-656-004	P910039 GSS19121656KG75 LICHINGA MARKET REHABIL				0	0	0	0	0	
HR-656-91-03	P910041 GSS19121656KG75 FINANC ASSIST COMPIL+PUBL LAW				10,000	10,000	0	10,000	0	10
HR-91-656-04	P910065 GSS19121656KG75 FIN ASSISTANCE -INAJ				20,000	20,000	0	20,000	0	20
EARMARKED TOTALS > > >					223,721					
UNEARMARKED BALANCE										
TOTAL PROJECT OBLIGATIONS > > >					223,721	223,721	122,609	101,112	0	101
PROJECT EARMARKED TOTALS > > >					223,721					
PROJECT UNEARMARKED BALANCE										

OPTION NO. : 5

OFFICE CODE: 010
 PROJECT NO.: 6989201.56

OFFICE NAME : ECONOMIC SECTION
 PROJECT TITLE: HUMAN RIGHTS - MOZAMBIQUE

PROJECT OFFICER: LUCY TAMLYN

EARMARK DOC. NUMBER / EARMARK COMMITMENT DOC. NO.	EARMARK CONTROL NO.	EARMARK DESCRIPTION	COMMITTED	DISBURSED	UNLIQUIDATED	ACCRUAL	PIPEL
PROJECT ELEMENT NO.	PROJECT ELEMENT NAME						
01		TRAINING OF LEGAL STAFF					
EARMARK DOCUMENT TOTALS > > >			10,000	10,000	0	0	
HR-90-656-01		LEGAL EXPERTS SEMINAR 0423-26					
HR-90-656-01	P900033	LEGAL EXPERTS SEMINAR 0423-26	14,191	14,191	0	0	
EARMARK DOCUMENT TOTALS > > >			14,191	14,191	0	0	
HR-91-656-01		FINA ASSIST MINIST JUST RMOZ					
HR-91-656-01	P910035	FINA ASSIST MINIST JUST RMOZ	71,000	0	71,000	0	71,
EARMARK DOCUMENT TOTALS > > >			71,000	0	71,000	0	71,
HR-91-656-02		FINANC ASSIST SUPR COURT RM					
HR-91-656-02	P910036	FINANC ASSIST SUPR COURT RM	17,000	16,568	112	0	
EARMARK DOCUMENT TOTALS > > >			17,000	16,568	112	0	
SSH-91-656-004		LICHINGA MARKET REHABIL					
SSH-91-656-004	P910037	LICHINGA MARKET REHABIL	0	0	0	0	
EARMARK DOCUMENT TOTALS > > >			0	0	0	0	
HR-656-91-03		FINANC ASSIST COMPIL+PUBL LAW					
HR-656-91-03	P910041	FINANC ASSIST COMPIL+PUBL LAW	10,000	0	10,000	0	10,
EARMARK DOCUMENT TOTALS > > >			10,000	0	10,000	0	10,
HR-91-656-04		FIN ASSISTANCE -INAJ					
HR-91-656-04	P910065	FIN ASSISTANCE -INAJ	20,000	0	20,000	0	20,
EARMARK DOCUMENT TOTALS > > >			20,000	0	20,000	0	20,

ANNEX C

Glossary of A.I.D Accounting and MACS Terminology

This glossary alphabetically includes both AID accounting and MACS terminology. All of the accounting terms should be used similarly in AID/W as well as in the Missions. In several instances, additional information, as it relates to MACS, has been added to the basic accounting definition. Those terms which are only MACS related will be easy to ascertain.

Accountability Date	The date by which an advance account should be liquidated.
Accruals	The value of goods delivered and services performed which have not yet been paid for regardless if invoice has been received. Accruals plus disbursements, less prepaid expenses, equal accrued expenditures. Accruals are input at the end of each quarter and reversed prior to processing at the beginning of the next quarter.
Accrued Expenditures	The total value of goods delivered, construction performed, and services performed. The sum of disbursements plus accruals. Accrued expenditures are only reflected in reports run at the end of a quarter.
Advance	The amount of funds paid against an obligation or commitment before expenses are incurred. Advances are granted for a specific period of time and should be liquidated by the "accountability date". Advances are not reflected as disbursements until the liquidation of the advance occurs through a "No Pay" voucher.
Advance Code	<u>See</u> Agent Contractor Code.
Advance Number	An account number used to identify a particular advance account. Usually the voucher number of the original advance is used for this purpose.

Agent/Contractor Code	A number code which identifies an entity associated with an obligation, commitment, advance or payment. Dunn's number and social security numbers are frequently used.
Allotment	The highest level of apportionment or allocation of appropriated funds to the person or organization authorized to control or use them for specified purposes. (The Agency does not allot appropriated funds below the AID/W level - <u>see</u> Budget Allowance.)
Allowance	A resource allocation made to a person or organization by an allottee of appropriated funds or the holder (repository) of non-appropriated funds. Human Rights funds are appropriated by Congress, allotted to the Africa Bureau, and allowed to an A.I.D. accounting station on behalf of the Embassy, thus providing funding authorization for an obligation to occur. Budget allowances are the source of all appropriated funds financing Human Rights activities. (<u>See</u> Budget Allowance.)
Anti-Deficiency Act	Refers to 31 U.S.C. 665 which requires federal agencies and/or officials thereof not to obligate or expend U.S. Government funds in excess of the amount of an apportionment of OMB. This also pertains to Human Rights funds, and a "Funds Availability" cite <u>must</u> be obtained from the A.I.D. Controller <u>prior</u> to the Human Rights agreement being signed.
Appropriation	U.S. Government owned funds made available to the Agency or other governmental organization by Act of Congress for authorized purposes; <u>e.g.</u> , Foreign Assistance.

Budget Allowance	A budget allowance represents authority to obligate funds during a fiscal year up to the amount allowed. AFR/DP/PAB will issue a budget allowance to the A.I.D. accounting station in the form of an Advice of Budget Allowance. The advice indicates the total amount that can be obligated for a specific purpose, such as the Human Rights Fund. A budget allowance is represented by a Budget Plan Code (BPC), which identifies the allottee, appropriation, and type, fiscal year, organization and management of funds, and functional account. A separate control account (budget allowance ledger) is maintained for each budget allowance in the official accounting records.
Budget Plan Code (BPC)	(See Budget Allowance.)
Commitment	A contractual agreement to pay a specified amount for goods or services. For example, a purchase order or supply contract. <u>Human Rights disbursements can take place only against commitments.</u>
Commitment Reservation	A set aside of funds to cover a contract, purchase order or other commitment document.
Disbursement	Amount of money actually paid and charged against an obligation or commitment for goods or services delivered or performed. Advance payments are <u>not</u> considered disbursements.
Deobligations	Represents unexpended obligated funds which are subsequently withdrawn, following a determination that the funds are not required.
Earmark	An executed P.O. or other document authorizing the procurement of goods or services. The setting aside of a sum of money within a budget element. Besides specifying the monetary amount, the earmarking document specifies whether AID or the host country will contract for the activity, the purpose of the contract, and the period of performance.
Expenditures	Disbursements plus accruals; synonymous with accrued expenditures.

**Fixed Amount
Reimbursements (FAR)**

A technique used in project assistance under which the amount of reimbursements is fixed in advance based upon cost estimates reviewed and approved by AID. Reimbursement is made upon the physical completion of a project, sub-project, or a quantifiable element within the project. The emphasis is upon reimbursement based on planned outputs, rather than inputs or costs.

Fund Citation

Authority to obligate funds or incur costs or disburse funds on behalf of another up to a set amount for a specific purpose. A fund citation may be provided by an allottee or allowee of A.I.D. funds. The budget plan code and amount must be provided. Frequently, other data, such as purpose, project number, limitations, CN requirements, obligation or commitment control number and document number, are provided.

Liquidation

Generally refers to the amount disbursed against an obligation or commitment. Also refers to the amount of an advance which has been recovered or accounted for.

Obligation

An accounting transaction evidenced by a document or agreement in writing, signed by an authorized representative of the U.S. Government (one having a delegation of authority to obligate the U.S. Government), which forms a contractual obligation to make payment when certain conditions are satisfied. For Human Rights projects, the obligating document is normally an agreement signed by the organization's leader and the Ambassador.

Pipeline

A measure of project financial progress. Pipeline is the amount of cumulative obligations less cumulative accrued expenditures.

Program Funds

Funds appropriated by Congress to pay for the Agency's assistance activities exclusive of administrative costs unless specifically authorized in the appropriation legislation.

Reservation

Amounts administratively set aside against a current year budget allowance which represent a planned obligation for a Human Rights activity. Reservations are tentative in nature and are automatically canceled at the end of the fiscal year if planned obligations are not effected.

**Reservation Control
Number**

A number assigned by the Controller at the time funds are reserved for a planned obligation. (See above.) The number is obtained from a manual log.

Section 1311

This section of the Supplemental Appropriations Act, 1955 provides that no amount shall be recorded as an obligation unless it is supported by documentary evidence showing that: (a) a valid and binding agreement in writing has been executed; (b) the obligation is for a purpose authorized by law; and (c) the obligation was incurred before the expiration of fund availability.

ANNEX D

General Agreement for Special Development Assistance

AID HANDBOOK 19, Att 10K	TRANS. MEMO NO. 19:49	EFFECTIVE DATE October 31, 1979	PAGE NO. 10K-1
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ATTACHMENT 10K

General Agreement

Special Development Assistance

I. OBJECTIVE

The purpose of this agreement is to provide a framework for assistance by the United States of America for small development activities in _____ for which primary responsibility is reposed in the Government or people of _____. Such assistance shall be furnished as agreed upon by the Embassy of the United States of America ("Embassy") and the Government or people of _____ pursuant to the Foreign Assistance Act of 1961, as amended. Such assistance will be directed toward those activities in which self-help by the Government or people of _____ is an important element.

II. METHODS OF IMPLEMENTATION

A. Pursuant to this agreement the Embassy will consider requests for assistance for small development activities proposed by the Government or requests for such activities which have been proposed by local governments or private organizations within _____.

B. Upon determining that a proposed activity meets the Self-help criteria and warrants U.S. assistance, the Embassy will prepare an Individual Activity Agreement which will set forth a brief description of the activity, the commitment of each party, the estimated date for beginning and completing the activity, and name and title of the activity supervisor.

C. Individual Activity Agreements will become effective upon signature by the Embassy and the sponsoring agent.

III. SPECIAL PROVISIONS

A. The Government of _____ will make such arrangements as may be necessary so that funds introduced into _____ by the Embassy or any public or private agency for purposes of carrying out obligations of the U.S. Government hereunder shall be convertible into the currency of _____ at the highest rate which, at the time the conversion is made, is not unlawful in _____.

B. The Embassy shall expend funds and carry on operations pursuant to this agreement only in accordance with the applicable laws and regulations of the United States Government.

PAGE NO. 10K-2	EFFECTIVE DATE October 31, 1979	TRANS. MEMO NO. 19:49	AID HANDBOOK 19, Att 10K
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C. If the Embassy and any public or private organization furnishing commodities through United States Government financing for operations hereunder in _____ is, under the laws, regulations, or administrative procedures of _____, liable for customs duties or import taxes on commodities imported into _____ for the purpose of carrying out an activity under this agreement, the Government of _____ will pay such duties and taxes unless exemption is otherwise provided by any applicable international agreement.

D. The two parties shall have the right at any time to observe operations carried out under this agreement. Either party during the term of an activity under this agreement and until three years after the completion of the activity, shall further have the right (1) to examine any property procured through financing by that party under this agreement, wherever such property is located, and (2) to inspect and audit any records and accounts with respect to funds provided by, or any properties and contract services procured through financing by, that party under this agreement, wherever such records may be located and maintained. Each party, in arranging for any disposition of any property procured through financing by the other party under this agreement, shall assure that the rights of examination, inspection, and audit described in the preceding sentence are reserved to the party which did the financing.

E. Any property furnished to the Government or people of _____ through financing pursuant to this agreement shall, unless otherwise provided by the United States Government, be devoted to the project, _____ of the project, and thereafter shall be used so as to further the objectives sought in carrying out the project. The Government of _____ unless otherwise agreed by the United States Government, shall offer for return to the United States Government, or to reimburse the United States Government for, any property which it obtains through financing by the United States Government pursuant to this agreement which is not used in accordance with the preceding sentence.

F. The agreement shall enter into force when signed. All or any part of the assistance provided herein may be terminated by either government if that government determines that by changed conditions such assistance is unnecessary or undesirable. The termination of such assistance under this provision may include the termination of deliveries of any commodities hereunder to be delivered. It is expressly understood that the obligations under paragraph E relating to the use of property shall remain in force after such termination.

For the Cooperating Government
or Agency

For the Government
United States of America

Signature

Typed Name

Title

Date

ANNEX E

Sample Grant Agreements

GRANT PROJECT AGREEMENT

Between the United States of America, acting through
the Agency for International Development (AID)

AND

The Law Society of Lesotho
(Grantee)

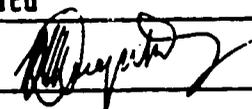
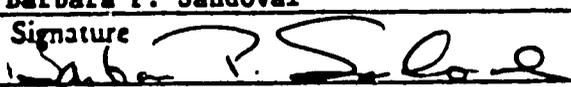
1. Project Title Lesotho High Court	2. AID Project Number 698-9801.32
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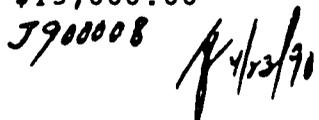
The above-named parties hereby mutually agree to carry out the Project described in this Agreement in accordance with (1) the terms of this Agreement, including any annexes attached hereto, and (2) any general agreement between the two governments regarding economic or technical cooperation.

3. Amount of AID Grant \$ 15,000.00	4. Grantee Contribution to the Project \$ -0-	5. Project Assistance Completion Date April 30, 1991
--	--	---

6. This Agreement consists of this title page and

- Annex A - Project Description/Terms and Conditions
- Annex B - Standard Provisions

7. For the Grantee Typed Name W. C. M. Maqutu Signature 	8. For the Agency for International Development Typed Name Barbara P. Sandoval Signature 
Title President, Law Society of Lesotho	Title Acting Mission Director, USAID/Lesotho
Date May 4, 1990	Date May 4, 1990

AID 1330-17 (5-79) - Cover Page
 Appropriation: 721101014
 BPC : GSSA-90-21632-KG75
 Amount: \$15,000.00
 Reservation: 5900008 

Annex A

PROJECT DESCRIPTION

1. Project Title Lesotho High Court	2. AID Project Number 698-9801.32
--	--------------------------------------

3. This Project consists of:

AID financial assistance to the Grantee for a program to provide lectures, workshops, and refresher courses and on-the-job training for (1) clerks and magistrates of courts and registrars; (2) new entrants to the legal professions; (3) long serving magistrates and legal practitioners.

The Grantee is expected to provide substantial contributions of an "in-kind" nature towards achieving project objectives.

4. Special Provisions

1. It is planned that AID will provide an initial advance to the Grantee of \$5,000.00 upon request and presentation of requirements for 90 days expenditures.
2. Prior to any further disbursement of funds by AID, the Grantee will submit to USAID a request for funding which will include a schedule of costs already incurred, if any, and a list of anticipated costs for the first quarter for which an advance is requested. AID funds under this Grant may be used to pay for appropriate costs, incurred by the Grantee for program purposes starting on the effective date of this Agreement. All subsequent requests for funds will include an expenditure report for the previous quarter, together with receipts, which upon review and approval by USAID, will be processed by AID for payment.
3. Payment shall be made to the Grantee in accordance with procedures set forth in Annex 2 - Standard Provisions entitled "Payment - Periodic Advance".

Grant Project Agreement
Lesotho High Court
Project No. 698-9801.32

Annex A - Special Provisions (continued)

4. Financial Plan - Illustrative Budget

	U.S. Dollars
Transport of Personnel	\$1,000.00
Boarding/Lodging	7,000.00
Training Site	1,200.00
Training Staff	2,000.00
Logistical Support	1,900.00
Contingency	<u>1,900.00</u>
TOTAL	\$15,000.00

5. Overhead Rate - Not applicable.
6. Reports - The Grantee will submit progress reports after each training session to the USAID Acting Mission Director, or in her absence, to the Project Development Officer, USAID, on the status of the activities financed by this Grant.

AGREEMENT BETWEEN
THE GOVERNMENT OF THE UNITED STATES OF AMERICA
AND
THE NATIONAL INSTITUTE OF JURIDICAL ASSISTANCE
Human Rights Agreement No. HR 89-656-02

Title: Human Rights Fund - - Mozambique Training of Public Defenders.

Authority: Foreign Assistance Act of 1961, as amended, in accordance with the General Agreement on Special Development Assistance between the Government of the United States of America and the Government of the People's Republic of Mozambique dated September 29, 1984, and in accordance with the standard provisions annexed to this Individual Activity Agreement.

Maximum Dollar Amount of U.S. Grant: \$18,000.

Terminal Date for Issuance of Implementation Documents: No later than six months from the date of this agreement.

Name and Title of Activity Supervisor: Dr. Lucia Maximiliano do Amaral.

Description of Activity: To provide material support for Training of Public Defenders including payment of fees for professors, meals and lodging of students, books and class material for training course, office equipment and supplies for INAJ and transportation costs. Participation in the training course for Public Defenders is open to other professionals within Mozambique's juridical system.

45.

It is expressly understood that all implementating documents, such as Purchase orders, Requisitions, Procurement Actions, etc., must be initiated under this obligating Individual Activity Agreement by the agreed-upon terminal date, but not later than two months from the effective date of the Agreement, otherwise the cancellation provision stated in the preceding sentence will automatically become effective without the necessary of a written advance Notice of Intention to Terminate.

E. Source and Origin of Goods and Services. Goods and services, except for ocean shipping, financed by the United States Agency for International Development under the project shall have their source and origin in the cooperating country or in the United States, except as the United States Government may otherwise agree in writing.

F. To assist in the implementation of the project, the United States Government, from time to time, may issue Project Implementation Letters that will furnish additional information about matters stated in this Agreement. The Parties may also use jointly agreed upon Project Implementation Letters to confirm and record their mutual understanding on aspects of the implementation of this Agreement.

Project.	:	698-9801.56
Appropriation:	:	72-1191014
Allowance	:	914-59-656-00-75-91
B.P.C.	:	89-21656-KG75
Amount	:	\$18,000.

ATTACHMENT TO
INDIVIDUAL ACTIVITY AGREEMENT NO 89-656-2
PROJECT NO 698-9801.56

STANDARD PROVISIONS FOR SPECIAL DEVELOPMENT ASSISTANCE

A. The United States Agency for International Development, under the general supervision of the United States Ambassador to Mozambique, shall expend funds and carry on operations pursuant to this agreement only in accordance with the applicable laws and regulations of the United States Government.

B. The Parties shall have the right at any time to observe operations carried out under this Agreement. Either Party, during the term of an activity under this agreement and until three years after the completion of the activity, shall further have the right (1) to examine any property procured through financing by that Party under this Agreement, wherever such property is located, and (2) to inspect and audit any records and accounts with respect to funds provided by, or any properties and contract services procured through financing by that Party under this Agreement, wherever such records may be located and maintained. Each Party, in arranging for any disposition of any property procured through financing by the other Party under this Agreement, shall assure that the rights of examination, inspection, and audit described in the preceding sentence are reserved to the Party which did the financing.

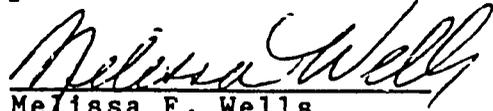
C. Any property furnished through financing pursuant to this Agreement, unless otherwise agreed by the United States Government, shall be devoted to the project until completion of the project, and thereafter shall be used so as to further the objectives sought in carrying out the project. Unless otherwise agreed by the United States Government, Mozambique shall offer to return to the United States Government, or to reimburse the United States for, any property which it obtains through financing by the United States Government pursuant to this Agreement which is not used in accordance with the preceding sentence.

D. The individual Activity Agreement shall enter into force when signed. All or any part of the assistance provided herein may be terminated by either Party by giving the other Party thirty (30) days written Notice of intention to terminate the Agreement. Termination of the Agreement shall terminate any obligations of the two Parties, except for payments which they are committed to make pursuant to non-cancellable commitments entered into with third parties prior to termination of the Agreement.

For The National Institute
of Juridical Assistance

For the Government
of the United
States of America


Dr. Lucia Maximiliano
do Amaral


Melissa F. Wells
Ambassador

August 2, 1989

August 2, 1989

Approp : 72-1191014
B.P.C. : GSSA 89-21656-KG75
Allow : 914-59-656-00-75-91
Project: 698-9801.56
Amount : \$18,000.
RES. CNTL NO : P 890034
ERMK CNTL NO : R 890084

Evelyn C. McLeod
Evelyn C. McLeod

PROG
5/13/91

GRANT PROJECT AGREEMENT

Between the United States of America, acting through
the Agency for International Development (A.I.D.)
and the United States Department of State

and

The Ministry of the Interior,
Government of Benin

- 1. Project Title: National Elections
- 1. AID Project Number: 698-9801.80

The above-named parties hereby mutually agree to carry out the project described in this agreement in accordance with (1) the terms of this Agreement, including any annexes attached hereto, and (2) any general agreement between the two governments regarding economic or technical cooperation.

- 3. Amount of AID Grant: \$50,000
- 4. Grantee Contribution to the Project: N/A
- 5. Project Assistance Completion Date: April 30, 1991
- 6. This agreement consists of this page and Annex A.
- 7. For the Grantee:
- 8. For the Agency for International Development:

Nathaniel Bah
Monsieur Nathaniel Bah
Directeur de Cabinet,
Ministry of the Interior

Date: March 13, 1991

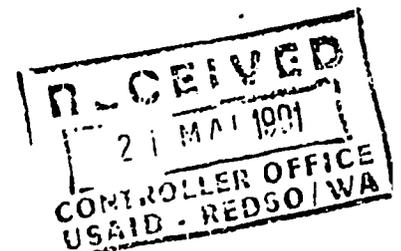
Mark G. Wentling
Mark G. Wentling
AID Representative

Date: March 15, 1991

- 9. For the United States Embassy:

Harriet Winsar Isom
Harriet Winsar Isom
U.S. Ambassador

Date: March 13, 1991



ANNEX A

GRANT FROM
THE UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT
AND THE UNITED STATES DEPARTMENT OF STATE
TO
THE MINISTRY OF THE INTERIOR,
THE GOVERNMENT OF BENIN

This Grant Agreement is made and entered into on this 13th day of March 1991 by and between the United States Agency for International Development (hereafter called "USAID"), represented by Mr. Mark G. Wentling, A.I.D. Office Representative to Togo and Benin, the United States Department of State, represented by Her Excellency Harriet Winsar Isom, Ambassador of the United States of America to the Republic of Benin, and the Government of the Republic of Benin, represented by Nathaniel Bah, Director of the Cabinet of the Ministry of the Interior, at Cotonou, the Republic of Benin.

A grant equivalent of US \$50,000 to the Government of Benin is hereby approved by USAID and the Department of State to fund national election activities of the Beninese Government for the fiscal year 1991. These activities include the national referendum, communal legislative, and presidential elections, and entail the defrayment of such expenses as electoral worker training, printing of ballots and transportation.

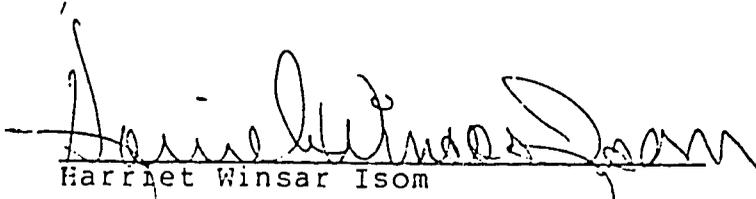
In acceptance of these funds, the Government of Benin agrees to use these funds to implement free and fair national elections in Benin.

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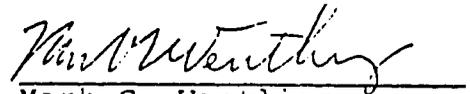
The funding citation is as follows:

Amount: \$50,000
Appropriation: 72-111/21014
BPC: GSS1-91-21680-KG75
ECN: 1120020
PROJECT NO.: 698-9801

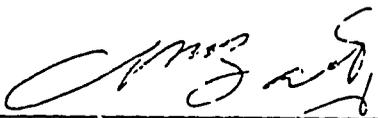
Witnesses:


Harnet Winsar Isom
U.S. Ambassador
to the Republic of Benin

Date: March 13, 1991


Mark G. Wentling
A.I.D. Representative
to Benin and Togo

Date: March 15, 1991


Monsieur Nathaniel Bah
Directeur de Cabinet,
Ministry of the Interior

Date: March 13, 1991

INDIVIDUAL ACTIVITY AGREEMENT
BETWEEN
THE GOVERNMENT OF THE UNITED STATES OF AMERICA
AND
THE IVORIAN LEAGUE OF HUMAN RIGHTS

INDIVIDUAL AGREEMENT NO: 681-9801-90-010

TITLE: HUMAN RIGHTS NEWSLETTER AND BROCHURE

DESCRIPTION OF ACTIVITY: Mr. René Degny-Segui, Dean of the Faculty of Law at the University of Côte d'Ivoire and President of the Ivorian League of Human Rights wishes to publish a quarterly publication on human rights issues. In addition, he will oversee the creation and printing of a brochure on basic human rights to be made available to all Ivorians. This grant from the U.S. Government will finance the purchase of duplicating equipment, typewriter and paper for the publication of the newsletter on human rights. The grant will also finance the first printing of the brochure.

UNITED STATES CONTRIBUTION: \$12,500. The amount of the grant in CFA francs (approximately CFA 3,200,000) will depend directly upon the exchange rate at the time bills are submitted for payment.

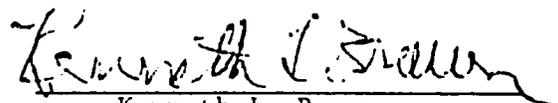
TERMINAL DATE FOR ISSUANCE OF IMPLEMENTARY DOCUMENTS: 26 March 1991

For the Ivorian League
of Human Rights



René Degny-Segui
President

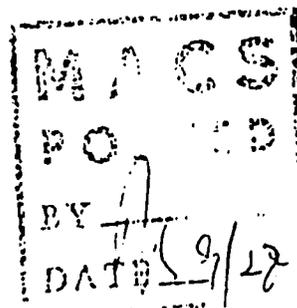
For the Government of the
United States of America



Kenneth L. Brown
Ambassador

Abidjan, September 27 1990

72-1101014 GSSA-90-21681-KG75 G020044



681
1020-70-011



ANNEX F

USAID/Lesotho Memo to DCM

August 28, 1991

MEMORANDUM TO: Steve Wagenseil, DCM
FROM: F. Gary Tower USAID
SUBJECT: Category 1 Human Rights Activities

From clarification received from AID/Washington, we understand that the following mechanisms can be used to obligate Human Rights Funds for the most discrete activities managed by the Embassy (so-called Category 1 activities) under the Embassy's own authorities, which adhere to USG-wide competition regulations. USAID involvement would be limited to financial recording and reporting. We encourage use of these mechanisms to limit USAID involvement in activities:

- Contracts with individuals or firms for services or commodities;
- Purchase orders for services or commodities.

In regard to commodities, however, any purchase exceeding \$5,000 on one item or set of items (e.g., computer and software) may require adherence to AID source/origin rules and require a justification for the record. You can check with Jean Du Rette if you have questions on source/origin regulations.

To do grants or cooperative agreements here, which we recently did for the Federation of Women Lawyers activity, only USAID has authority to execute these. Thus, for Category 1 activities to be implemented by the Embassy we discourage your using this mechanism since it involves extensive USAID time to prepare documents, etc.

We hope this helps to clarify the implementation of Category 1 activities.

cc: Rafael Zelaya, USAID Controller

72-111/210/14

DSS 1-91-21632-KL-15

\$9260

51

ANNEX G

Relevant A.I.D. Geographic Codes

ATTACHMENT 3A

RELEVANT AID GEOGRAPHIC CODES

000 UNITED STATES

899 FREE WORLD

Any area or country in the Free World* excluding the cooperating country itself.

935 SPECIAL FREE WORLD

Any area or country in the Free World* including the cooperating country itself.

941 SELECTED FREE WORLD

Any independent country in the Free World*, excluding the cooperating country itself and the following:

**

Europe		Other	
Albania	Lithuania	Angola	Kyrgyzstan
Andorra	Luxembourg	Australia	Mongolia
Armenia	Malta	Bahamas	New Zealand
Austria	Moldova	Bahrain	Qatar
Azerbaijan	Monaco	Canada	Saudi Arabia
Belgium	Netherlands	Cyprus	Singapore
Bulgaria	Norway	Gabon	South Africa
Byelarus	Poland	Greece	Taiwan
Czechoslovakia	Portugal	Hong Kong	Tajikistan
Denmark	Romania	Iceland	Turkmenistan
Estonia	Russia	Japan	United Arab
Finland	San Marino	Kazakhstan	Emirates
France	Spain	Kuwait	Uzbekistan
Georgia	Sweden		
Germany	Switzerland		
Hungary	Ukraine		
Ireland	United Kingdom		
Italy	Vatican City		
Latvia	Yugoslavia		
Liechtenstein			

*- "Free World" excludes the following areas or countries:

Afghanistan, Cambodia, Cuba, Iran, Iraq, Laos, Libya, North Korea, People's Republic of China, Syria, and Viet Nam.