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UNITED STATES  
AGENCY FOR INTERNATIONAL DEVELOPMENT [REDACTED]

THE  
INSPECTOR  
GENERAL

A REPORT ON AID'S ONCHO FREED AREAS  
VILLAGE DEVELOPMENT FUND PROJECT IN  
UPPER VOLTA (686-0212)

AUDIT REPORT: 0-669-82-60

March 25, 1982



Regional Inspector General for Audit  
WASHINGTON

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## EXECUTIVE SUMMARY

### Introduction

Upper Volta, a land-locked country in West Africa, has a population of almost 6.8 million people. Ninety-five percent of the population is located in rural areas and depends on subsistence farming as a way of life.

The economy of Upper Volta is one of the most limited in Africa, and the country faces an enormous development challenge. Factors slowing development are generally poor soils, lack of water, high internal transportation costs, great distance from seaports, and low levels of education and technical know-how.

Development of Upper Volta also has been greatly affected by the presence of onchocerciasis, "river blindness." This disease is caused by a thread-like worm whose larvae are transmitted to humans by a blackfly. The blackfly breeds in fast flowing river waters of Upper Volta. Eighty-four percent of the territory of Upper Volta was exposed to onchocerciasis where 40,000 persons have been blinded and over one million infected with the disease.

In 1974, the World Health Organization launched a control program in seven countries of West Africa (Ivory Coast, Ghana, Togo, Benin, Niger, Mali, and Upper Volta) to reduce the incidence of the disease. AID along with 18 other bilateral and international assistance donors are funding this control program which includes long-term aerial spraying of the turbulent river areas with a chemical, Abate.

An important justification of the control program is humanitarian, but its primary goal is to allow the economic development of fertile river valleys which have not been exploited due largely to onchocerciasis. According to the program director in Ouagadougou, 85 percent of the control territory had been successfully cleared for economic development.

As a follow-on to the onchocerciasis control program, the Government of Upper Volta initiated a resettlement program in the Volta river basin. Approximately 10 percent of this area was uninhabited due to onchocerciasis even though it was considered potentially the most productive. The Volta Valley Authority was established and charged with the resettlement of farmers, and for planning and implementing development projects within the resettled areas.

In November 1977, AID authorized a \$2.173 million grant to finance a project to help improve the social and economic well-being of resettled villagers. To meet the objective of this project (No. 686-0212), grant funds were to be used to pay for technical

assistance, training, equipment and a village development fund. The village development fund would provide loans to farmers to establish income generating enterprises.

The total cost of the project over its four-year life was estimated at \$3.182 million. AID would provide \$2.173 million, and the remaining \$1.009 million would be provided by the Government of Upper Volta and by village contributions of either cash or assistance in-kind.

### Purpose and Scope

The purposes of our audit were to determine whether the USAID project is achieving its stated objectives, to evaluate project monitoring, and to ascertain if grant funds were expended in compliance with AID's policies and regulations. We examined project documents and reports, made visits to project activities in Upper Volta during September and October 1981, and held discussions with appropriate AID and Government of Upper Volta officials.

### Project Objectives Are Not Being Met

There was little evidence that AID's Oncho Freed Areas Development Fund Project will have any lasting effect. Little progress had been made to develop the institutional capability of the village development fund administered by the Volta Valley Authority. The required long-term training was not initiated as planned, and a long-term technical advisor, vital to the success of the project, was not provided. Only a small number of loans had been made to resettled villagers for village enterprises. Consequently, there was little possibility that unexpended grant funds of \$1.0 million could be utilized prior to the project ending date. A revised implementation plan and budget should be made and unneeded funds should be deobligated (page 3).

### Project Management Needs Improvement

Project monitoring needs to be improved to assure more effective implementation. Site visits and status reports were documented, but showed limited follow-up to assure that problems reported were corrected. Moreover, not once during the four-year implementation period had AID evaluated the project to determine whether activities had met planned goals. USAID officials stated that a turnover of project managers limited their monitoring effectiveness, but that an evaluation of the project was in process. The Mission later reported that a decision had been made to extend the projects' ending date (page 6).

## Financial Controls And Accounting Records Must Be Improved

Volta Valley Authority accounting records and financial controls are unacceptable. Separate ledgers for each donor were not maintained, and the books of account did not permit a determination of fund balances or expenditures incurred under each cost category. Thus, the accounting system does not permit cost analysis or budgetary controls which are essential features of an effective management accounting system. The Volta Valley Authority was hampered by lack of competent financial personnel.

There was insufficient documentary support for project expenditures. Also, USAID management needs to improve the review of project expenditures. We believe that a complete accounting of all AID funds needs to be made, and all questioned project costs should be resolved (page 8).

## Summary of Management Comments

Responding to our draft audit findings, USAID officials stated that they believe that the project functions were very well institutionalized except for the financial division. They stated that the villagers, the field agents, and the project counterparts are very up-to-date on all project matters and have the necessary capability to make administration viable. They also stated that in the beginning, USAID's project officer was recruited specifically for this project. In 1979, the project was forced to share the U.S. direct-hire project officer with other projects because of the increase in the size of the country program. USAID management attributes slow project implementation to both unrealistic project planning and the inability of the host government to move more quickly in laying the necessary groundwork in training and "sensitization" of the villagers and extension agents on subject matter outside the realm of their experience. USAID officials acknowledged that there is room for improvement in project management. An independent evaluation was planned to examine project success. After completion of an internal evaluation, USAID officials decided to extend the project for one year. The final project assistance completion date is now December 31, 1982. A copy of our draft report was provided to USAID management for review. Their comments are included in this final report.

## Conclusions and Recommendations

The project goal, to improve the social and economic well-being of resettled farmers through established, better managed income-generating enterprises, will not be reached within the time frame scheduled. In this regard the number of loans will not be made to resettled villagers as planned. Thus, the revolving credit fund will not grow and operate after USAID support ends. Even though

USAID officials believe that progress is being made, we recommend the following actions to assist USAID management in their efforts to overcome the problems at hand.

- USAID Upper Volta should develop a revised implementation plan and budget necessary to implement the project over its remaining life, and deobligate any unneeded funds.
- USAID Upper Volta should account for all funds advanced to USAID's project manager for project operating costs, and in the absence of proper documentation, issue a bill for collection.

## BACKGROUND

Upper Volta is a land-locked country in West Africa lying to the north of Ghana and the Ivory Coast and bordering the Sahara desert. The nearest seaport is Abidjan, Ivory Coast. Upper Volta's population is almost 6.8 million and is growing at about two percent each year. Ninety-five percent of the population is located in rural areas.

The economy of Upper Volta is one of the most limited in Africa. Factors impacting the development of the economy are poor soils, lack of water, high internal transportation costs, no seaport, and low levels of education and technical know-how.

Development of Upper Volta also has been greatly affected by the presence of onchocerciasis, "river blindness." In Upper Volta 40,000 persons were blinded by this disease and over one million were infected with the disease. Eighty-four percent of the territory of Upper Volta was exposed to onchocerciasis.

The Volta River basin, where the soil is most fertile, is the center of an intensive program to control onchocerciasis. In November 1974, the World Health Organization launched a control program in seven countries of West Africa (Ivory Coast, Ghana, Togo, Benin, Niger, Mali and Upper Volta). This control program is funded by AID (Project 698-0399) along with 18 other bilateral and international assistance donors. AID's proposed level of funding for this project through 1985 is \$23.1 million or 14.2 percent of the life of project cost of \$162.4 million.

AID's support to the control program includes long-term spraying of river areas with a chemical to reduce the incidence of the disease. Continued spraying of cleared areas is required for successful implementation of the development aspects in the seven-country control program. The aerial spraying and follow-up spraying are costly operations. An important justification of the control program is humanitarian, but the primary goal is to allow the economic development of relatively fertile river valleys which have not been exploited because of the presence of onchocerciasis.

In September 1974, the Government of Upper Volta created the Volta Valley Authority (Autorite des Amenagements des Vallees des Volta) to coordinate, implement and supervise the development efforts of the Volta river basin. The Volta Valley Authority was charged with the resettlement of farmers in onchocerciasis-free zones, and with planning and implementing development projects.

In November 1977, AID authorized a \$2.173 million grant to finance USAID project No. 686-0212 to help improve the social and economic well-being of resettled villagers. To meet the objective of this project, grant funds were to be used to pay for technical assistance, training, equipment and a village development fund. The development fund would provide loans to farmers to establish income generating enterprises which would contribute to an improvement in their social and economic well-being.

The total cost of the project over its four-year life was estimated at \$3.182 million. AID was to provide \$2.173 million, and the remaining \$1.009 million was to be provided by the Government of Upper Volta in the form of personnel costs and other village contributions of either cash or assistance in-kind. The project was scheduled to terminate December 31, 1981.

### Purpose and Scope

The purpose of our audit was:

- to determine whether the project is achieving its stated objectives;
- to evaluate project monitoring; and
- to ascertain if grant funds were expended properly and in compliance with AID's policies and regulations.

We examined project documents and reports, made visits to project activities in Upper Volta, and held discussions with appropriate AID and Government of Upper Volta officials.

## FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

### Project Objectives Are Not Being Met

There is little evidence that AID's Oncho Freed Areas Village Development Fund Project (No. 686-0212) will have any lasting effect. Little progress has been made in institutionalizing the village development fund administered by the Volta Valley Authority. The required long-term training was not initiated for Volta Valley Authority staff in planning, promoting and coordinating project enterprises. Also, a long-term technical advisor, vital for the success of the project, was not provided. Only a small number of loans have been made to resettled villagers. After almost four years of AID support under the project, few objectives have been achieved. Moreover, not once during the project had AID evaluated the progress being achieved. Recently some progress has been made, but much more needs to be accomplished if objectives are to be reached.

In November 1977, AID authorized a grant of \$2.173 million to the Government of Upper Volta for a village development fund project in the onchocerciasis controlled area. At this time, all Upper Volta areas had been certified suitable for resettlement by the Onchocerciasis Control Program staff.

As a follow-on to AID support for the onchocerciasis control program, this four-year project was designed to assist the Volta Valley Authority to improve the social and economic well-being of people settled in areas recently freed of onchocerciasis. In doing so, the project was:

- to develop the capacity of resettlement villages to organize, manage and invest independently in social and economic development projects; and
- to institutionalize the credit facilities within the Volta Valley Authority to make such village undertakings possible.

The following table shows how the authorized grant was to be used:

	\$ (000)
Technical Assistance	\$ 475
Commodities	72
Training	221
Credit Fund	1,000
Other Costs	405
Total	<u>\$2,173</u>

A grant agreement was signed January 24, 1978 to provide funds to assist the Government of Upper Volta in the creation of a village development fund in the resettled areas. This fund would provide loans to resettled farmers to establish income generating enterprises. Some of the small scale enterprises suggested for the project were village blacksmiths, carpenters, general stores, and grain mills. USAID planned to provide: technical assistance in support of enterprise development; appropriate technology and the information system; training in organization and management of extension workers and village farmers; equipment for a mobile training unit; and financing for the revolving fund. The revolving fund was supposed to be self-sustaining in order to provide permanent credit availability at the village level.

A \$1.0 million revolving fund was to provide loans to 133 villages for the establishment of 200 income generating enterprises by the end of the project assistance completion date, December 31, 1981. Funds were to be provided in increments as needed over the life of the project.

The goal of making 200 loans totaling \$1.0 million will not be reached as planned. As of September 30, 1981, almost four years after the grant agreement was signed, only 34 loans for \$43,000 had been made. USAID officials reported that some of the reasons for the failure to reach loan targets are:

- the lack of credit experience and sophistication on the part of the resettled villagers;
- the failure of the Volta Valley Authority to move more rapidly in approving loan requests;
- the designation of Volta Valley full-time staff for project work;
- the turnover of USAID project managers;
- the slowness in resettlement of farmers; and
- the unrealistic project planning.

In our view, the establishment of an appropriately administered revolving credit fund is vital to the success of the project. If done properly, it will institutionalize credit at the village level. In response to our draft audit report, USAID officials reported as of December 31, 1981 a total of 100 loans or loan supplements for approximately \$130,000 had been approved and were being disbursed.

The project required the services of a long-term technical advisor. This expert was to complement the staff capabilities of the Volta Valley Authority to facilitate the implementation and evaluation of

the project. The technical expert was to assist in the design of village enterprises supported by the development fund, and to assist in the development of an information system capable of continued monitoring and evaluation of project activities. Project planners considered the quality and background of this long-term technical advisor critical for the successful completion of the project. However, this advisor was never provided. Instead USAID recruited a U.S. direct-hire technician. Due to the increase in the size of the country program in 1979, USAID's project officer could not devote full time to the village development project. In our view, USAID's failure to provide this long-term consultant contributed to the slow progress in meeting project objectives.

As early as January 1979, the USAID project manager recognized that loan implementation would not proceed as fast as planned. The Mission knew that the project implementation schedule was unrealistic and that an extension of the project would be necessary before all credit funds were expended. Yet, the project implementation plan was not revised.

The failure to reach project targets as originally scheduled resulted in a large part of the obligated grant funds not being disbursed. The table below shows the use of grant funds through September 30, 1981.

Use of Grant Funds at September 30, 1981  
( \$000 )

<u>Description</u>	<u>Orig. Budget</u>	<u>Amount Obligated</u>	<u>Disbursed 9/30/81</u>	<u>Unliquidated Balance</u>
Technicians	\$ 475	\$ 126	\$ 40	\$ 86
Long-term	300	-0-	-0-	-0-
Short-term	175	126	40	86
Training	221	227	58	169
Commodities	72	100	26	74
Village Development Fund	1,000	450	35	415
Other Costs	405	167	51	116
Unallocated	-0-	142	-0-	142
Total	<u>\$2,173</u>	<u>\$1,212</u>	<u>\$210</u>	<u>\$1,002</u>

Note: As of September 30, 1981, accrued expenditures were \$169,360.

## Management Comments

The AID Mission did not agree that little progress has been made in developing the institutional capability of the village development fund. They believe that with the exception of the financial division, adequate institutionalization has taken place. However, they support a year extension of the project to help fully institutionalize the village development fund.

USAID officials stated that this project was designed at a time of rapid expansion of AID activities in the Sahel. Program emphasis led to a shift away from disaster relief to development assistance. Also the project had clearly suffered from the "over-sell" features which carried the project through the approval and authorization process. They contend that the project, as designed, was overly ambitious and the project paper was based on a less than adequate understanding of the work environment. Notwithstanding, we believe this situation does not relieve project managers of their responsibility to revise project plans when unrealistic goals and objectives exist.

## Conclusions and Recommendations

The project has achieved far less than planned. The number of loans planned, the key ingredient in the project, is far less than called for. Consequently, the number of village enterprises is short of plans. Therefore, AID's objective to improve the social and economic well-being of resettled farmers probably will not be achieved in the time frame planned. Moreover, the information system needed to monitor project progress did not materialize.

The original project assistance completion date was December 31, 1981. After completion of an internal evaluation, USAID officials extended the project one year through December 31, 1982. There is little possibility that unexpended grant funds of \$1.0 million can be utilized prior to project termination. We believe that USAID Upper Volta should take steps to bring project plans in line with realistic goals.

### Recommendation No. 1

USAID Upper Volta should develop a revised implementation plan and budget necessary to implement the project over its remaining life, and deobligate any unneeded funds.

## Project Management Needs Improvement

Project management needs to be improved to assure more effective implementation. In some cases project problems were surfaced but action was not taken to correct them. In other cases the Mission was not aware of problems. Better project monitoring and follow-up is needed.

Project management is the process whereby AID monitors all aspects of an AID-financed activity. This includes approval of activities, liaison with intermediaries, progress reporting and problem solving, site visits and approval of disbursements. Project officers represent AID's interest during all phases of project operations, and are concerned with ensuring the prudent and effective utilization of U.S. resources.

### Resolving Problems

Site visits and status reports were documented, but showed limited follow-up to assure that problems reported were corrected. For example, project status reports during the 12-month period ended September 1981 continually listed problems affecting project progress and recommendations to improve project implementation. However, we could find no documentation that action was taken to resolve these problems. Problems reported included the need to extend the project assistance completion date, the need for a project evaluation, the need to process loan requests, etc.

As discussed later in this report, USAID project management administratively approved numerous disbursements of grant funds without adequate documentation to support the project cost. This problem is not peculiar to this project. Audit Report No. O-000-82-38 of January 27, 1982, titled: Voucher Approval: How Well Does It Work?, demonstrates that this is common in AID.

USAID officials stated that the turnover of project managers (three during the life of the project) limited the effectiveness of project monitoring.

### Evaluations

Project evaluations enable AID to determine whether activities are meeting established goals. The grant agreement for this project required that evaluations be made. Not once during the four years that this project had been active had an evaluation been made. In our view, an evaluation of this project could have detected that goals were not being achieved and that problems noted during project monitoring were not being resolved.

### Conclusions and Recommendations

In our view, USAID needs to improve its management of this project. The Mission was in process of evaluating this project at the time of our audit work in Ouagadougou. At that time USAID officials reported the project would be extended by six months, and that project progress would be reexamined in May 1982 to determine whether a second six-month extension was warranted. USAID officials later reported that it was decided to extend the project through

December 31, 1982. This action was taken because of accelerated momentum of project activities over the last fifteen months, and the belief that the Volta Valley Authority Credit Division would benefit by an additional year of project assistance. Project officials believe this extension will help to fully institutionalize the project's village development fund.

In view of USAID's action in response to findings presented in our draft report, we are not making a recommendation at this time.

#### Financial Controls And Accounting Records Must Be Improved

Volta Valley Authority accounting records and financial controls are unacceptable from the standpoint of U.S. fund accounting and governmental accounting standards. For example, no chart of accounts is used, there is no double entry system of bookkeeping for each project, and expenditures are not grouped according to their budget classification. A separate ledger for each donor is not maintained, and the books of account do not permit a determination of fund balances or expenditures incurred under each cost category. The accounting system does not permit cost analysis or budgetary controls which are essential features of an effective management accounting system.

The Volta Valley Authority lacks competent financial personnel. This has been known to USAID and other international donors for some time. In a meeting with donor representatives in January 1981, Volta Valley Authority officials agreed to revise its accounting system, and a team of German accountants were assigned to train the accounting staff. However, as of October 1981, the training and reorganization program had not been done.

AID funds advanced to the Volta Valley Authority were to pay for the operation of USAID's project office, training for village people, and set up a revolving fund for village development loans. The grant agreement calls for the grantee to maintain books and records adequate to show the receipt and use of goods and services acquired under the grant.

AID funds were deposited in separate bank accounts established for each of the three project activities (operating costs, training costs and revolving fund). Funds allocated for training and the revolving fund loans were administered by the Volta Valley Authority while project operating funds were administered by USAID's project manager.

There was inadequate documentary support of project expenditures. During the period September 1978 to August 1981, expenditures totaling CFA 31,174,142 (\$111,336) were reported for training costs. Of this amount, USAID disallowed CFA 6,281,313 (\$22,433) for lack of adequate documentary support. In addition, as a result of our review, we have questioned 15 other expenditures totaling CFA 3,435,216 (\$12,268) for lack of adequate documentation (see Exhibit A for details).

In the beginning village loan funds were commingled with training funds in a single bank account. Loans totaling CFA 8,106,260 (\$28,950) were made to villages from this account before separate bank accounts were established on May 11, 1981. An attempt to reconcile the loan account with the Volta Valley project accounting records showed an unreconciled difference of CFA 600,100 (\$2,143). Thus, an adjustment between the training account and the village loan fund account was necessary to ensure that funds from each project component have been satisfactorily accounted for. This had not been done at the close of our audit work. USAID's project manager stated that he had the information to make the necessary adjustments between the two bank accounts, and that correcting entries would be made. The Mission reported that adjustments will be reflected in the bank reconciliations of the upcoming financial reports.

USAID's project operating account contained similar problems. A cash receipt and disbursement journal was established by the USAID controller to record transactions relating to local operating expenses. At the time of our audit this record was only posted to January 31, 1981. In total, expenditures amounting to CFA 6,273,447 (\$22,405) had been reported on reimbursement vouchers for local operating expenses. Of this amount CFA 200,833 (\$717) was disallowed by USAID's controller for lack of adequate documentary support. In addition, we have questioned nine transactions totaling CFA 587,027 (\$2,096). A description of these costs are found in Exhibit B of this report.

At September 30, 1981, USAID's financial records showed a \$6,304 advance outstanding in the custody of USAID's project manager.

In our view, a complete accounting of funds needs to be made and all questioned costs should be resolved before additional funds are released for local operating costs.

#### Conclusions and Recommendations

The Mission needs to improve its monitoring of project expenditures, and the Volta Valley Authority must be required to establish records and controls that will produce a proper accounting of project expenditures. In our view, the deficiencies found were mainly caused by inadequate oversight by USAID project management and poor accounting records and controls.

Subsequent to our audit work in Ouagadougou USAID officials reported that with the help of Volta Valley Financial Management officials, project accounting records were reconstructed for each project component. These new accounting records would allow for a breakdown of expenses and permit cost analysis and budgetary controls referred to in our draft audit report. In addition to these records, procedures have been initiated to improve the control over project expenditures.

These procedures require purchase orders to be approved in advance by project management. Also all project expenditures are paid by check from the project bank account. Concerning the project operating account, project management is now addressing the problem of adequate documentary support for local operating expenses. Appropriate steps will be taken to recover all outstanding amounts. In this regard we recommend the following action.

Recommendation No. 2

USAID Upper Volta should account for all funds advanced to USAID's project manager for project operating costs, and in the absence of proper documentation, issue a bill for collection.

Onchocerciasis-Freed Areas Village Development Fund  
 Summary of Questioned Training Costs  
 For the Period September 1978 to August 1981

Date	Payment No.	Voucher Amount (CFA)	Questionable Payment			Description
			Date	Amount (CFA)	Equiv US\$	
12/20/79	686-00- 577	689,000	11/25/78	74,900	\$ 267	Payment of Per Diem Transportation costs for trainees not signed by recipients
			12/23/78	361,800	1,291	
			12/04/78	72,400	259	
			4/24/78	81,650	292	
			4/18/79	95,250	340	
4/11/80	686-00-1775	1,986,337	11/24/78	285,600	1,020	No details available Voucher statement amounts paid to 34 trainees. No names or signature attached.
			7/16/78	170,127	608	
9/17/80	686-00-2235	8,520,705	4/15/80	1,624,535	5,802	Payment of Per Diem and Transportation costs to trainees not signed by recipients Material/Labor for repair of pumps at training center. No supporting documents Per Diem Cost trainees and village extension workers- Not signed by recipient
			11/20/79	288,000	1,028	
			3/25/80	59,600	213	
			3/20/80	18,375	66	
			4/11/80	214,069	764	
			7/02/80	40,000	143	
4/14/81	686-01-1192	14,225,271	11/07/80	20,350	73	Stipends to trainees not signed by recipients
				3,435,216	<u>\$12,268</u> <sup>1/</sup>	

<sup>1/</sup> CFA 280 = \$1.00.

Onchocerciasis-Freed Areas Village Development Fund  
 List of Local Operating Costs Without Adequate Support  
For the Period August 1978 to August 1980

<u>Date</u>	<u>Description-Vendor</u>	<u>Bank Check No.</u>	<u>Amount</u>	
			<u>CFA</u>	<u>Equiv U.S.\$</u>
8/28/76	Shell Depot	609,402	463,100	\$1,654
10/17/78	Ran Hotel - Bobo	609,414	8,750	31
1/24/79	M. Martelli	609,426	38,650	138
1/23/79	H. Thomas	609,427	5,035	18
2/16/79	CICA	609,429	8,342	29
2/20/79	M. Martelli	609,430	27,480	98
10/31/79	BATONDE	854,027	10,000	36
2/12/80	BATONDE	854,051	10,000	36
8/28/81	BATONDE	854,091	15,670	56
			587,027	<u>\$2,096</u> <sup>1/</sup>

1/ CFA 280 = \$1.00.

LIST OF REPORT RECOMMENDATIONS

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<u>Recommendation No. 1</u>	6
USAID Upper Volta should develop a revised implementation plan and budget necessary to implement the project over its remaining life, and deobligate any unneeded funds.	
<u>Recommendation No. 2</u>	10
USAID Upper Volta should account for all funds advanced to USAID's project manager for project operating costs, and in the absence of proper documentation, issue a bill for collection.	

LIST OF REPORT RECIPIENTS

Deputy Administrator	1
Deputy Assistant to the Administrator for Management (M/DAA/SER)	5
Assistant Administrator, Bureau For Africa	5
Director, USAID/Ouagadougou	5
Director, Office of Contract Management (M/SER/CM)	1
Audit Liaison Office, M/AA/SER/SA	1
Audit Liaison Office, AFR/PMR/EMS	1
Audit Liaison Office, PPC/PDPR/PDI	1
Office of Legislative Affairs (LEG)	1
General Counsel (GC)	1
Office of Financial Management (M/FM)	1
Office of Development Information and Utilization (S&T/DIU)	4
Office of Public Affairs	1
Inspector General (IG)	1
RIG/A/EA	1
RIG/A/EAFR	1
RIG/A/Egypt	1
RIG/A/NESA	1
RIG/A/WA	1
RIG/A/LA	1
IG/PPP	1
AIG/II	1
IG/EMS/C&R	16