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AUDIT OF
A.I.D. ASSISTANCE TO GHANA
Audit Report No. 7-641-89-05
January 20, 1989

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

UNITED STATES ADDRESS
RIG/DAKAR
AGENCY FOR INTERNATIONAL
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WASHINGTON, D.C. 20523

January 20, 1989

INTERNATIONAL ADDRESS
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C/o AMERICAN EMBASSY
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MEMORANDUM FOR F. Gary Towery, A.I.D. Representative,
Ghana
FROM *Larry Hoover*
Larry Hoover, RIG/A/Dakar, Acting
SUBJECT Audit of A.I.D. Assistance to Ghana
(Audit Report No. 7-641-89-05)

The Office of the Regional Inspector General for Audit/Dakar has completed its audit of A.I.D. assistance to Ghana. Five copies of the audit report are enclosed for your action.

The draft report was submitted to you for comment and your comments are included as Appendix 1. The report contains three recommendations; all are considered resolved. The three recommendations can be closed after USAID/Ghana provides evidence that the recommendations have been implemented.

Please let me know within 30 days of further action taken to close the recommendations. I appreciate the cooperation and courtesy extended to my staff during the audit.

EXECUTIVE SUMMARY

A.I.D. has provided assistance to Ghana since 1952, five years before the country became independent. Over the past decade, A.I.D. development assistance had amounted to \$26 million in grants and loans. The assistance had focused primarily on agriculture, population planning and the introduction of appropriate technology. In March 1988, A.I.D. refocused its assistance from project to program assistance to support an Economic Recovery Program that had been initiated by the Government of Ghana in July 1983. A \$4.5 million grant has been provided by the Development Fund for Africa in support of the Economic Recovery Program. Assistance under the Public Law 480 program, the largest and most consistent program in Ghana in fiscal year 1988, amounted to about \$19.6 million.

The Office of the Regional Inspector General for Audit, Dakar, made a program results audit of A.I.D. assistance to Ghana. Audit objectives were to (1) determine the extent to which the program achieved the desired level of program results, (2) assess the adequacy of management's system for measuring the effectiveness of A.I.D.'s program in Ghana, and (3) identify factors inhibiting satisfactory project performance. After defining significant parts of the program and identifying some problem areas, the audit concentrated on the Mission's management of the P.L. 480 program. Specifically, the audit determined whether (1) under Title I, counterpart funds had been used to support agreed-upon direct assistance projects and finance self-help measures, and the Mission's monitoring of self-help measures was adequate, and (2) the impact of the Title II program was known.

The audit found that (1) the A.I.D. program in Ghana had obtained mixed results over the last decade and (2) that management had an adequate system to measure effectiveness. The audit also found that the Mission was aware that some projects were not obtaining desired results due to political and economic difficulties in the country and they had made appropriate adjustments in the size of the direct assistance portfolio. The Public Law 480 commodities had helped generate local currency funds, and met food shortages over the years. Nevertheless, better management of the P.L. 480 program was needed to enhance its effectiveness. The report makes recommendations to improve the management of the Title I program, and to perform an impact evaluation of the Title II program.

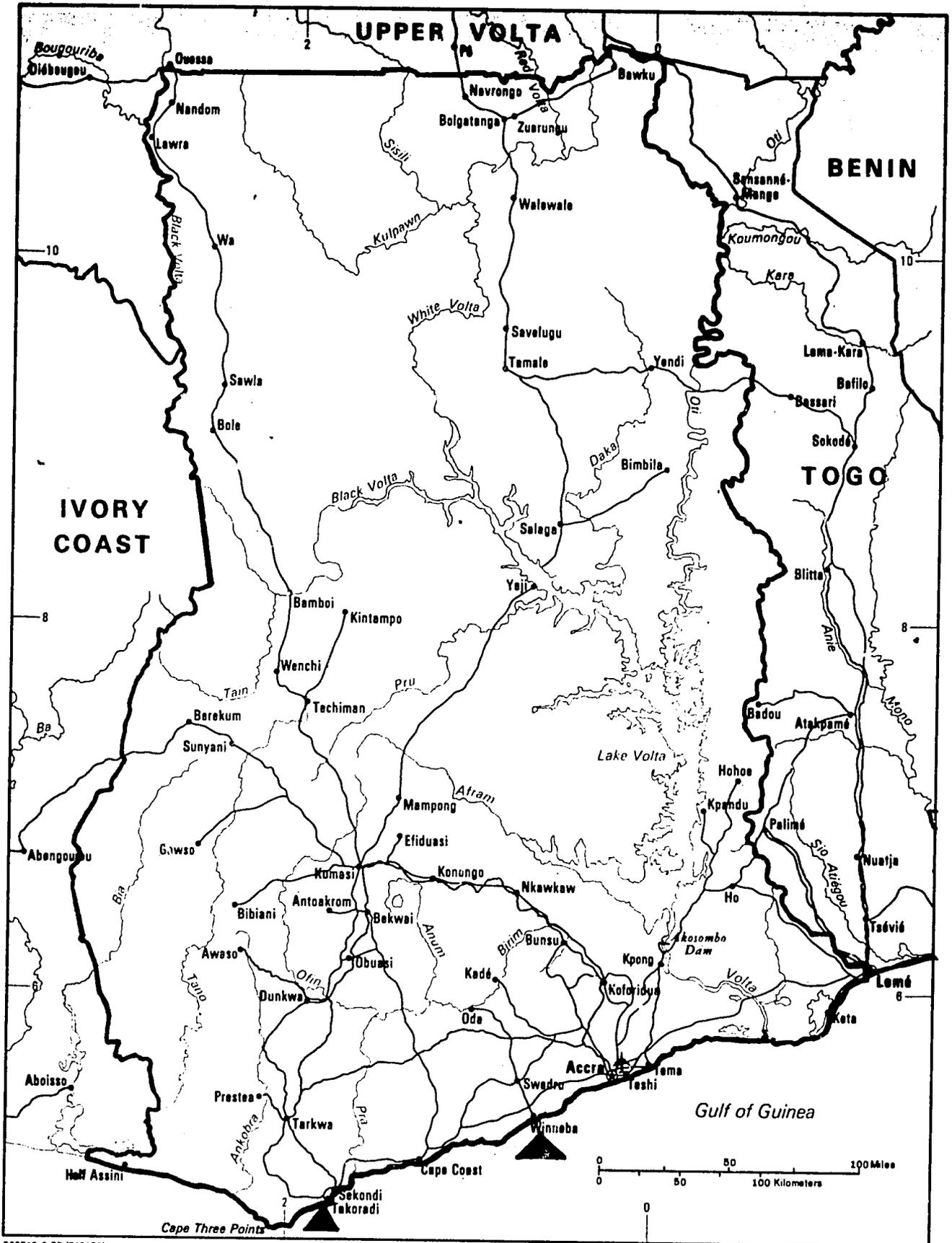
A.I.D. Handbook 9 requires that counterpart funds obtained from the sale of Title I commodities be used for purposes agreed upon between A.I.D. and host countries. In Ghana, counterpart funds were not always used as agreed because formal procedures had not been established to ensure compliance with the requirement. As a result, almost \$5 million of counterpart funds had accumulated in the special account while important development projects were not undertaken or adequately funded. The report recommends steps that the A.I.D. Representative can take to ensure that counterpart funds are made available when needed. The Mission agreed with the recommendation, but thought annual Government reporting on counterpart funds, rather than the quarterly reporting recommended in the report, would provide sufficient information to monitor the activities.

Section 109(A) of the Public Law 480, Title I legislation requires A.I.D. missions to know the extent to which self-help measures are contributing to development in poor rural areas. USAID/Ghana did not know to what extent the poor people of Ghana were benefiting from the Title I self-help measures. The reports submitted by the Government of Ghana did not provide the information required to make such a determination and were not timely. Also, the Mission did not prepare the required interim self-help measure analysis nor include a review of the measures when preparing its project implementation reports. As a result, A.I.D. had little assurance that the self-help measures undertaken between 1985 and 1987 were meeting the intent of the legislation. The report recommends that the A.I.D. Representative improve reporting and review procedures. Management pointed out some of the fundamental problems with the procedures, but essentially agreed with the recommendation.

A.I.D. Missions are required to know whether Title II programs are effectively achieving their objectives. The effectiveness of the Title II program in Ghana was jeopardized by several implementation problems, but USAID/Ghana did not know the extent of the problems. This occurred because the program had not been evaluated since 1981. As a result, A.I.D. was not sure that the \$41 million in Title II food assistance provided between 1981 and 1987, had the intended impact. The report recommends that the A.I.D. Representative undertake an impact evaluation of the Title II program and also establish an evaluation schedule. Management agreed to undertake an in-depth impact evaluation of the program in early 1989.

Office of the Inspector General

Ghana



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A.I.D. ASSISTANCE TO GHANA

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PART I - INTRODUCTION

A. Background

Ghana, a country of about 14 million people, is situated in the Gulf of Guinea, on the west coast of Africa. It gained its political independence in 1957. Although a largely agrarian economy, Ghana has a diverse natural resource base that includes an agricultural sector with abundant arable land, mineral deposits of gold, diamonds, bauxite, manganese and crude oil, hydroelectric power, forests and ocean resources. In 1970, Ghana reportedly had one of the most highly developed economic and social infrastructures in Sub-Saharan Africa.

In spite of this impressive growth potential, Ghana experienced marked and persistent economic decline from 1970 to 1982. The decline was caused by adverse changes in Ghana's terms of trade, two periods of severe drought, and the inefficiency of 230 state-owned or controlled enterprises. The state-owned enterprises had a total employment of approximately 160,000.

To respond to the increasingly critical deterioration, the Government of Ghana (GOG) initiated an Economic Recovery Program (ERP) in July 1983 through agreements with the World Bank and the International Monetary Fund. The immediate objectives of the ERP were to stabilize the economy and restore productive economic activity. By late 1987, the ERP started to produce results. For example, between 1984 and 1987, the country's exports and imports grew at 20 and 14 percent respectively; inflation declined from 122 percent in 1983 to 39 percent in 1987. The resulting improvement of the balance of payments allowed a reduction of Ghana's debt arrears, from \$351 million in 1982 to \$145 million in 1987.

To consolidate these results, the GOG entered into the second phase of the ERP, scheduled to last until 1990. The main elements of this program are to (1) reduce civil service and state-owned enterprise employment, (2) rehabilitate the country's physical infrastructure, (3) improve production incentives in agriculture, (4) establish a budgetary policy to increase domestic resource mobilization, and (4) rationalize public expenditures.

A.I.D. has provided assistance to Ghana since 1952, five years before the country became independent. During the

past decade, A.I.D. development assistance amounted to \$26 million in grants and loans. The assistance focused primarily on projects to increase food production, control population growth and introduce appropriate technology. Under the Public Law (P.L.) 480 program, Title I was suspended in 1972 after several years of assistance, resumed in 1979, again suspended in 1983 and 1984, and reinstated in 1985. On the other hand, Title II assistance has been provided to Ghana for nearly 20 years.

Considering the ERP to be the most appropriate general framework in pursuing its overall goal of increasing Ghana's per capita growth rate, A.I.D. decided, in March 1988, to refocus its assistance from project to program assistance. The focus of the new strategy is to (1) make money readily available for quick disbursement, (2) use the local currency generated from P.L. 480 assistance to defray some of the costs of redeploying government employees to the private sector, (3) improve Ghana's management of population pressures, (4) continue the provision of food, but move from Title I to Title III, and (5) continue to support training with increased emphasis on the private sector.

In fiscal year 1988, there were 4 active development projects (2 bilateral and 2 regional) under which about \$18.7 million had been obligated and about \$6.6 million had been spent (see Exhibit 1). Assistance under the P.L. 480 program amounted to about \$19.6 million. Under Title II of the program activities were carried out by the Catholic Relief Service and the Adventist Development and Relief Agency. In addition, USAID/Ghana received a \$4.5 million grant under the Development Fund for Africa.

The A.I.D. program in Ghana is administered by 5 USAID direct hire employees, including a secretary and an executive officer, and 10 foreign service national employees. The Regional Economic Development Services Office/West and Central Africa provides project design, evaluation, financial and accounting services to USAID/Ghana.

B. Audit Objectives and Scope

The Office of the Regional Inspector General for Audit, Dakar, made a program results audit of A.I.D. assistance to Ghana. Audit objectives were to (1) determine the extent to which the assistance achieved the desired level of program results, (2) assess the adequacy of A.I.D.'s management system for measuring the effectiveness of its assistance in Ghana, and (3) identify factors inhibiting satisfactory performance.

After defining significant parts of the program and identifying some problem areas, the audit concentrated on the Mission's management of the Public Law (P.L.) 480 commodities. Specifically, the audit determined whether (1) under Title I, counterpart funds had been used to support agreed-upon direct assistance projects and finance self-help measures, and the Mission's monitoring of self-help measures was adequate, and (2) the Title II program was accomplishing intended objectives.

The audit was conducted at USAID/Ghana, the Catholic Relief Services (CRS), the Adventist Development and Relief Agency (ADRA), and the Government of Ghana (GOG) ministries, all located in Accra, Ghana. Audit work included a review and analysis of project papers, grant agreements, evaluation reports, project implementation reports, the project assistance completion report of the Appropriate Technology project, World Bank and International Monetary Fund reports, and other relevant documents. On the P.L. 480 commodities, we reviewed Sales Agreements, Memoranda of Negotiations, financial records and various monitoring reports and assessed losses of Title II commodities between 1985 and 1987.

In addition, we held discussions with cognizant officials of USAID/Ghana, CRS, ADRA, and the GOG. Furthermore, we visited the Winneba plant of the Ghana Seed Company, built and equipped under the Managed Inputs and Delivery of Agricultural Service project, and four food distribution sites, close to Accra, run by CRS and ADRA. We also determined if corrective action had been taken as the result of a recent General Accounting Office audit of the P.L. 480 program in 4 African countries, including Ghana (GAO/NSIAD-88-55, of December 1987).

The audit did not include a review of controls over budgets, procurement, real property and other non-expendable commodities. The review of compliance and internal controls was limited to the issues raised in this report.

The audit covered activities from December 1978 to June 1988, for which A.I.D. spent about \$26 million. Completed in July 1988, the audit was made in accordance with generally accepted government auditing standards.

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PART II - RESULTS OF AUDIT

The audit found that (1) the A.I.D. program in Ghana had obtained mixed results over the last decade and (2) that management had an adequate system to measure effectiveness. However, it was too early to assess A.I.D.'s redirected strategy to provide assistance in support of the Government of Ghana's economic reform efforts. At the time of the audit, no disbursements had been made from the Development Fund for Africa account. However, the Government of Ghana had met the conditions precedent for initial disbursement and disbursements were expected soon.

The audit also found that the Mission was aware that some projects were not obtaining desired results due to political and economic difficulties in the country, and that they had made appropriate adjustments in the size of the direct assistance portfolio. For instance, the Mission had terminated the Appropriate Technology project, and was in the process of terminating the agriculture project after realizing that these activities had not been successful and that no further investment was warranted. Further, the Mission was in the process of redesigning the remaining direct assistance project after the latest project evaluation had disclosed that the project's assumptions were not valid.

The Public Law 480 commodities had helped generate local currency funds, and meet food shortages over the years. Nevertheless, better management of the Public Law 480 program was needed to enhance its effectiveness. One problem encountered was that counterpart funds generated from the sale of Public Law 480, Title I commodities were not always used as agreed. Also, A.I.D. did not know the impact of the self-help measures on the poor. Further, the Mission did not know the extent of the problems that were jeopardizing the effectiveness of the Title II program. The report makes recommendations to improve the management of the Title I program, and to perform an impact evaluation of the Title II program.

A. Findings and Recommendations

1. Public Law 480, Title I Counterpart Fund Procedures Are Needed

A.I.D. Handbook 9 requires that counterpart funds obtained from the sale of Title I commodities be used for purposes agreed upon between A.I.D. and host countries. In Ghana, counterpart funds were not always used as agreed because formal procedures had not been established to ensure compliance with the requirement. As a result, almost \$5 million of counterpart funds had accumulated in the special account while important development projects were not undertaken or adequately funded.

Recommendation No. 1

We recommend that the A.I.D. Representative, Ghana improve the management of the Title I counterpart funds by:

- a. ensuring that eligible activities receive the counterpart funds needed for their successful and timely implementation;
- b. formalizing procedures together with the Government of Ghana, to ensure the timely release of counterpart funds; and
- c. requiring the Government of Ghana to include in the quarterly reports information by specific activities on counterpart fund receipts, allocations and disbursements.

Discussion

A.I.D. Handbook 9 requires that counterpart funds, even though host country owned should only be used for the purposes agreed upon by the host country and the Mission. This requirement helps A.I.D. to ensure that counterpart funds generated from the P.L. 480 program achieve their intended developmental impact.

USAID/Ghana and the Government of Ghana (GOG) have consulted on jointly programming the use of the counterpart funds and on preparing local currency budgets. Meetings were also held after the GOG had been slow in providing the agreed-upon counterpart funds for fiscal year 1985 and 1986 projects. The meetings, finalized in May 1987, resulted in a revised list of projects, consisting of 23 public investment program projects, 7 self-help measure projects and 11 other activities (see Exhibit 2). Out of a total of

976 million cedis ^{1/} of counterpart funds available for programming, 861 million cedis were earmarked for these project activities. Officials indicated that the 23 public investment program projects should not consume more than 70 percent of the total funds, leaving the remaining 30 percent to be spent on self-help measures and other projects.

In spite of this agreement, the funds were not always allotted as agreed. In some cases, counterpart funds were used to support projects/activities the Mission did not approve. In other cases, approved projects/activities did not receive counterpart funds. In still more cases, the GOG did not provide counterpart funds on a timely basis or at agreed-upon levels. Moreover, some counterpart fund expenditures could not be traced to specific projects/activities.

Non-Approved Projects/Activities -- The GOG spent about 131 million cedis on projects/activities that the Mission had not approved. These included two irrigation projects (Aveyime and Tano Vea), an agricultural center at Wenchi, and unspecified Catholic Relief Services (CRS) activities. The Tano Vea project, the agricultural center and CRS had been proposed to the Mission at an earlier date, but there was no record that they had been approved after the revised list of projects had been finalized in May 1987. The Mission had specifically turned down the Tano Vea irrigation project, among others, because it did not fit A.I.D.'s development strategy in Ghana. Support for CRS activities was supposed to come from another source.

Funding Approved Projects/Activities -- Many important projects/activities in agriculture, health and family planning did not receive the counterpart funds that were earmarked for their implementation. These included the Asutsuare Irrigation project which was to receive 10 million cedis, a Rinderpest Control project (10 million cedis), a Northern Community Forestry project (8 million cedis), the Rehabilitation of Agricultural Training Schools (22 million cedis), a Primary Health Care Strengthening project (50 million cedis), and a Mother and Child Health Family Planning Rehabilitation project (20 million cedis). In the auditor's opinion, these projects represent important development efforts, and should have received priority in the allocation of the counterpart funds.

1/ During the years 1985 and 1986 exchange rates fluctuated between 60 to 152 cedis to 1.00 dollar.

Timely Release Of The Counterpart Funds -- At least five projects/activities either did not receive the counterpart funds when they were needed or received less funds than agreed. For example, the public investment program projects which were funded at 549 million cedis or 45 million less than the 594 million cedis that had been budgeted. The Contraceptive Supplies Project (#641-0109), an A.I.D. direct assistance project authorized on September 20, 1985, was to receive the cedi equivalent of \$800,000 in three tranches. The project not only did not receive the counterpart funds as scheduled, but also no funds were provided to support project activities in 1986 and 1987. As of July 1988, the project had received the cedi equivalent of only \$400,000 when all the funds should have been made available. Other projects/activities such as the Kpong Irrigation project, slated to receive 18 million cedis, was in fact allotted only 9.3 million cedis; a Ministry of Industry, Science and Technology project which was to receive 10 million cedis, got only 1.6 million cedis. Conversely, the Ghana Seeds Company received 40 million cedis instead of the 10 million cedis initially earmarked; and the Agricultural Development Bank received 40 million cedis rather than 120 thousand cedis.

Tracking Counterpart Fund Expenditures To Specific Projects/Activities - The GOG submitted reports on counterpart funds use, but the expenditures were not itemized by project/activity to allow a clear determination that the projects/activities were funded at agreed-upon levels. For example, it was not possible to establish whether the Feeder Road Development project had been carried out and how much money had been spent. Also, about 1 million cedis was released to the International Development Association, Afrancho Irrigation project whereas the GOG and USAID/Ghana had agreed to earmark 5 million cedis to the Afrancho-Akumadan project. Another 3.7 million cedis went to the Ministry of Agriculture for unspecified activities when it had been agreed that 4 million cedis would go to the Ministry for a Plant Quarantine project. Moreover, 9 million cedis were allocated to the Ministry of Health; but since no indication was given as to which activity received the funds, we could not ascertain whether it was for the agreed-upon health training program for which 9 million cedis of the counterpart funds had been earmarked.

The poor use of the counterpart funds was due, among other things, to the lack of formal procedures to ensure that funds were used as agreed. Under the present system, the GOG provides to the Mission an annual counterpart funds statement. The statement shows expected and actual receipts, disbursements, and the remaining balance.

However, no procedures have been established requiring the government to monitor and report on whether individual projects were receiving the agreed-upon amounts or whether funds were made available to approved projects when needed. These shortcomings had already been reported to the Mission in a December 1987 report after a General Accounting Office audit of the P.L. 480 program in Ghana and three other African countries. By July 1988, there was no evidence that the Mission had taken steps to correct the situation.

The issues raised in this report point to the need for a formal agreement which establishes clear procedures for the programming, use and disbursement of the Title I counterpart funds. The existing GOG procedures have proven inadequate in as much as almost \$5 million of counterpart funds have accumulated in the special account instead of being used on projects that are central to the Mission's overall development strategy in agriculture, health and family planning. This amount does not include about \$6.2 million of proceeds that have yet to be deposited into the account. Consequently, given the large amounts of counterpart funds now available, and in view of the Mission's decision to use the counterpart funds to supplement its regular development assistance resources, the need for better procedures cannot be overemphasized.

Management Comments

USAID/Ghana accepted Recommendation No. 1, but suggested that the GOG be required to submit annual rather than quarterly reports on the use of counterpart funds. The Mission also made some clarifications with regard to certain facts mentioned in the finding.

USAID/Ghana stated that the examples given for the use of funds had, in fact, been approved by A.I.D. Mission management recommended that the statement "counterpart funds were used to support projects/activities that were not approved by the Mission" should be deleted.

USAID/Ghana also maintained that there was never any mention or agreement that the Contraceptive Supplies project was to receive \$800,000 in three tranches, and that the release of the funds for project activities was to be determined between the GOG Ministry of Finance and Economic Planning and the Ministry of Health. USAID/Ghana also stated that (1) a reduced amount was allotted to the Kpong Irrigation project because project monitoring showed that a higher amount was not warranted, (2) the 120,000 cedis for capitalization of the agricultural credit system was unrealistically low, (3) in the 1985 Title I agreement, the

GOG had planned to provide 40 million cedis in credit resources, and (4) 9 million cedis had been allocated to a health management training program.

Finally, USAID/Ghana took exception to the information presented in Exhibit 2. Management pointed out that several projects were included in the list as approved for counterpart funding, when in fact the Government of Ghana had never approved them. Accordingly, the Mission requested that the projects be deleted from the exhibit.

Office of Inspector General Comments

We agree with Mission management that the P.L. 480, Title I legislation and the Sales Agreements for fiscal years 1985 and 1986 do not require that reports on the use of counterpart funds be submitted on a quarterly basis. We note, however, that the Fiscal Year 1987 Sales Agreement included such a provision, and that the provision was unchanged in the FY 1988 draft agreement. Our objective in recommending the submission of reports on a quarterly rather than on an annual basis is to enable the Mission to receive up-to-date information regularly so that timely action can be taken to correct counterpart fund project problems. Accordingly, Recommendation No. 1 will not be changed, but is considered resolved and will be closed once USAID/Ghana provides evidence that the GOG is submitting quarterly counterpart fund reports.

Concerning the Mission's clarifications on the use of the counterpart funds for projects/activities not approved by A.I.D., the Mission may have approved some of the projects at an earlier time, but the most recent listing, August 7, 1987 approved by the Ministry of Finance and Economic Planning and concurred by the Mission, did not include the projects/activities. Accordingly, we disagree with the Mission and have included the examples in the report.

On the Contraceptive Supplies project, we note that both the Grant Agreement and the Project Paper specifically mentioned that the counterpart funds were to be released in three tranches. This provision, if adhered to, would have ensured that the funds were available when needed, and that the implementation of certain project activities would not have been hampered.

On the agricultural credit system, the Mission should note that we obtained the information from the list of projects/activities annexed to the Mission's letter of August 7, 1987 referred to above. The Mission should also note that the report did not say that the 120,000 cedis were used to capitalize the system.

2. The Mission's Reporting On The Self-Help Measures Needs To Be Improved.

Section 109(A) of the Public Law 480, Title I legislation requires A.I.D. missions to know the extent to which self-help measures are contributing to development in poor rural areas. USAID/Ghana did not know to what extent the poor people of Ghana were benefiting from the Title I self-help measures. The reports submitted by the Government of Ghana did not provide the information required to make such a determination and were not timely. Also, the Mission did not prepare the required interim self-help measure analysis nor include a review of the measures when preparing its project implementation reports. As a result, A.I.D. had little assurance that the self-help measures undertaken between 1985 and 1987 were meeting the intent of the legislation.

Recommendation No. 2

We recommend that the A.I.D. Representative, Ghana improve reporting of the self-help measures by:

- a. requiring the Government of Ghana, in reporting on self-help measures, to include actual information against planned benchmarks, expenditures and timeframes;
- b. requiring the Government of Ghana to submit self-help measure reports within the specified timeframe, that is, by November 15 of each year;
- c. preparing the interim self-help measure reports and including a review of self-help measures in the Mission's project implementation reports.

Discussion

Section 109(A) of the Public Law (P.L.) 480 legislation requires A.I.D. missions to know the extent to which self-help measures are contributing to development progress in poor rural areas. In order to do this, as a minimum, the Mission should know (1) the extent to which progress has been made towards established benchmarks, (2) the amount of available funds already spent, and (3) the amount of time required to complete the projects. In addition, the Mission should know if there are any hindrances causing delays so that timely corrective actions can be taken. Often times, hindrances causing delays can be identified during periodic reviews of the projects/activities.

Even though the Mission made occasional contacts with the Government of Ghana (GOG) to discuss self-help measures, they did not know some of the basic information normally considered when making assessments of A.I.D. activities. Specifically, the Mission did not know if the activities approved by the Mission were ever started, the period of time and amount of money needed to complete the activity and what progress had been made on the activities that had been funded. In addition, even though some hindrances were identified by the auditors and should have been known by the Mission at that time, there was no indication that the hindrances were ever addressed. The auditors analysis of the fiscal years 1985 through 1987 P.L. 480, Title I Sales Agreements and self-help measures progress reports showed the following:

Fiscal year 1985 -- The 1985 P.L. 480, Title I Sales Agreement established four major self-help measure projects and an unknown number of smaller projects. Included in the agreement were some targeted groups or areas and benchmarks to measure the first achieved progress. Missing from the agreement were the amount of funds to be spent. The first report on progress toward achieving the self-help measure projects arrived at the Mission on February 18, 1986 or about three months behind the required November 15, 1985 reporting date. Included in the report were references to the amount of money spent to date on two of the projects, starting date for the four primary projects, project activities completed and some of the impacted target groups. The report provided some of the information the Mission needed to evaluate the progress made to attain self-help measure objectives, but important information concerning budgeted versus actual costs, progress toward anticipated objectives and project hindrances were not discussed in the report.

Fiscal year 1986 -- The agreement established four self-help projects that were in line with USAID's policy focus on more efficient food production, storage, marketing, and greater use of private enterprise. The fiscal year 1986 agreement also had established important benchmarks for each of the projects, including the amount of time needed to complete each phase. However, other important information such as budgeted costs and proposed start and completion dates were omitted from the agreement. The first report on progress towards achieving the self-help measures arrived at the Mission on May 18, 1987 or more than six months behind the scheduled November 15, 1986 reporting date. Progress on attaining objectives could not be ascertained from the report because project start and completion dates were not included, most of the benchmarks identified in the agreement

had not been addressed, and expenditures to date were not mentioned. Further, although not stated as a hindrance to the self-help measures program, there were indications in the report that funds had been requested by the Ministries, but had never been released for the self-help measure projects. This hindrance was confirmed by the auditors and is discussed on page 5 of the report.

Fiscal year 1987 - The agreement established five self-help measure projects. As with the fiscal year 1986 agreement, the Mission had established important benchmarks for each of the projects. However, budgeted costs and proposed start and completion dates were omitted from the agreement. The first report on progress towards achieving the self-help measure projects had been provided to the Mission on June 20, 1988 or more than seven months behind the scheduled November 15, 1987 reporting date. As with the fiscal year 1986 report, the report for fiscal year 1987 had not provided adequate information to determine progress made towards achieving objectives, expenditures to date, and project start and completion dates.

USAID/Ghana was aware of the problem and attempted without success to correct it. Mission officials acknowledged that the GOG self-help measure reports were both consistently late and not sufficiently detailed. As early as March 1985, an internal Mission memo recommended that the Mission stress the "importance of the timely and accurate submission of all compliance reports relating to the P.L. 480 program", including the reports on self-help measures. Subsequently, the Mission made repeated efforts, through letters and meetings, to get the GOG to adhere to the mandated timeframes for submitting the reports, and to improve the content of the reports.

In a more recent letter dated March 1, 1988, the Mission reminded the GOG that the fiscal year 1987 reports, including the self-help measures report, had been due by the end of November 1987, and had still not been submitted. The letter further requested that the report address all the self-help measures agreed to under the fiscal year 1987 agreement and that it cover all outstanding and/or multi-year self-help measures under the fiscal year 1986 agreement.

Despite these efforts, the Mission had little success in getting the GOG to provide timely information on the progress made on self-help measure projects. By July 1988, the Mission had rejected the GOG's fiscal year 1987 self-help measures report. The Mission stated that the report was not sufficiently detailed. Beyond these efforts,

however, there was no evidence that the Mission had explored alternative courses of action to bring the GOG to fully comply with the reporting requirements.

Even though it would have been difficult for the Mission to adequately assess the impact of the self-help projects without timely detailed government reports, more could have been done by the Mission to assess self-help measure efforts. For example, the P.L. 480 legislation requires that the Mission also prepare an annual report on self-help measures. As was noted in the December 1987 General Accounting Office audit report, the Mission had not submitted reports on self-help measures. The report stated that in Ghana, Mission Officials did not submit an assessment of the Government's fiscal year 1985 self-help measure report, and that Mission files did not show whether benchmarks in the fiscal year 1985 and 1986 agreements had been reached.

The current audit found that the Mission had satisfied the requirement for fiscal year 1987 by adding comments to the GOG report, and forwarding it on to the office in Washington. However, there was no indication that the comments added to the report were based on a thorough analysis of the self-help measure projects. In fact the comments did not address the specific benchmarks, and did not give any indication as to what extent the self-help measures reported on had directly benefitted the primary target groups.

A better understanding of the extent that self-help projects were contributing to development in poor rural areas could also have been realized if the Mission had included the review of Ghana's self-help measures in its periodic portfolio assessments. Between 1985 and 1987, the Mission consistently failed to report on the P.L. 480 self-help measures in its semi-annual project implementation reports. In an internal memo dated February 17, 1988, the Mission's General Development Officer noted that while P.L. 480 activities formed a major component of the Mission's portfolio, self-help measures were not included in the last project implementation report, and requested that these activities be reported on separately in the next project implementation report. The latest report, submitted on June 8, 1988, covered the fiscal year 1987 self-help measures, but the analysis was not adequate. The report did not address the benchmarks, did not provide information on expenditures to carry out the measures, and did not show the actual or expected impact of the measures on the poor.

As a result, USAID/Ghana could not determine what impact the self-help measures undertaken between fiscal years 1985 and 1987 had had on the poor. Lacking timely and detailed information from the GOG, and failing to periodically perform independent assessments of the self-help measures, the Mission could not tell with any degree of certainty whether the self-help measures have had a cumulative impact on the poor and what the exact nature of the impact had been.

Management Comments

USAID/Ghana accepted the intent of Recommendation No. 2 that self-help measure reporting should be strengthened. Mission management, however, pointed out that there are some fundamental problems that should be taken into account. The Mission noted that delays in signing the P.L. 480 Sales Agreements result in inadequate Mission reporting on the Agreements' self-help measures as the time lag between signing and reporting is reduced to unrealistically short periods. Furthermore, inadequate GOG reporting on the self-help measures results from extreme staff constraints as key GOG officials are overwhelmed by countless requests for information from many donors.

Office of Inspector General Comments

We recognize that constraints exist for both the Mission and the GOG. However, A.I.D. requires timely and adequate reports on self-help measures to determine whether the P.L. 480 program is achieving the intent of the legislation. The objective of Recommendation No. 2 is not to impose a rigid timeframe for the submission of the required reports, but rather to bring about greater compliance. Therefore, while we recognize that some unforeseen delays will occur all efforts should be made to comply with established dates.

In this respect, we note that a proposal made by the Regional Economic Development Services Office/West and Central Africa (REDSO/WCA) would answer the intent of the recommendation. In a cable dated January 5, 1989, REDSO/WCA suggested that reporting cycles be keyed to the supply period specified in the P.L. 480, Title I Sales Agreement, or latest amendment, rather than to the date of signing of the Agreement. The recommendation is considered resolved and will be closed when management provides evidence to the RIG/A/Dakar of GOG and Mission compliance.

3. The Public Law 480, Title II Program Needs to Be Evaluated

A.I.D. Missions are required to know whether Title II programs are effectively achieving their objectives. The effectiveness of the Title II program in Ghana was jeopardized by several implementation problems, but USAID/Ghana did not know the extent of the problems. This occurred because the program had not been evaluated since 1981. As a result, A.I.D. was not sure that the \$41 million in Title II food assistance provided between 1981 and 1987, had the intended impact.

Recommendation No. 3

We recommend that the A.I.D. Representative, Ghana

- a. undertake an impact evaluation of the Title II program to determine if the program is achieving its objectives, and whether further controls are needed; and
- b. establish an evaluation schedule of future Title II program assistance.

Discussion

Missions are required to know if Title II food is effectively contributing to program objectives to improve the nutritional status of program participants, increase school attendance, and promote community participation in self-help schemes by providing food as an incentive.

In Ghana, Title II programs have traditionally been carried out by the Catholic Relief Services (CRS), and since 1985, the Adventist Development and Relief Agency (ADRA) has also been used to carry out Mother and Child Health (MCH) and Food For Work (FFW) activities.

Mission reports, visits to feeding centers, and discussions with the Private Voluntary Organizations (PVOs) revealed that the program had encountered several implementation problems. Specifically, some Title II commodities were either not delivered or were spoiled, participant eligibility criteria and ration levels were not always respected, and in some cases, the administration of the feeding programs was not adequate. In view of their seriousness, these problems represented a significant threat to the effectiveness of the Ghana Title II program.

Commodity Delivery And Spoilage -- In a field trip report dated September 8, 1985, the Mission's Program Specialist

noted that the CRS resident supervisor in one region did not ensure that commodities were regularly delivered to the FFW centers. One of the centers had gone without food deliveries for more than six months. This resulted in 100 young workers leaving the program, out of the original total of 150 participants.

The Program Specialist also noted that "imported infestation" of Title II commodities was widespread, and that consignments of sorghum had been delivered infested with weevils. Nonetheless, the CRS regional supervisor had ordered that double rations be distributed to recipients to avoid spoilage. In another trip report dated November 4, 1985, the officer noted that, in a CRS school feeding program, "termites had destroyed 90 bags of food under the noses of the teachers."

Eligibility Criteria and Ration Levels -- A November 4, 1985 trip report stated that in two regions that received food in September, about 59 percent of the children attending CRS clinics exceeded the eligibility standards of the nutritional program for undernourished children. The report also pointed out that, in both regions, food rations were frequently changed from 'single to double rations without notifying the Mission. On a FFW project run by CRS, the report indicated that the total amount of food received for the whole year was two bags of sorghum and three gallons of vegetable oil.

Also, in February 1987, the Program Specialist made a site visit to 13 CRS centers and 8 ADRA centers located in one region of the country. In his report, filed on March 9, of the same year the official pointed out that the number of recipients in the MCH program had been consistently lower than the approved levels by about 20 percent. In one example, he noted that one MCH center with a CRS approved level of 600 recipients had only fed 360 recipients over the previous 3-month period. Yet, in addition to its previous stock, that center had received 213 bags each of wheat soya milk (WSM) and soya-fortified sorghum grits (SFSG) and 86 cartons of edible oil on November 28, 1986. Six weeks later, on January 15, 1987, the center again received the same amount of commodities. The official added that even if the center was attending to 600 children each month, its quarterly requirement of cereals, according to authorized ration rates, would be 163 bags each of WSM and SFSG. He concluded that "when one realizes that this same center ran out of food for a period of about 3 months in 1986, and this applies to almost all the MCH centers visited, one cannot but wonder whether the glut at the centers this time means shortages in other regions."

Administration Of The Feeding Programs -- The Mission's Program Specialist noted in his November 1985 report that in one CRS school feeding program, administration was sloppy and tally cards were inaccurate. Moreover, in a FFW program sponsored by ADRA, no records were kept on the distribution of food at the center.

The Mission did not attempt to determine whether the Title II program was extensively affected by these problems countrywide, or whether the problems were confined to the regions covered by the program specialist in his site visits. The Mission only made limited attempts to assess the effectiveness of the Title II program. Using weight charts for individual children enrolled in the program, the Mission concluded that the CRS MCH program had not been successful. One major finding was that the rations of participating children were diverted to other members of their families. Since children are enrolled in the feeding programs on the basis of demonstrated need, their nutritional status was adversely affected by the diversion of the rations intended solely for their consumption.

On the other hand, the Mission found that the ADRA FFW program had been successful since it had promoted development in remote areas of the country where such development would not have been possible without the program.

During site visits to two MCH clinics, one nursery school and one primary lunch clinic, the auditors obtained information that confirmed the diversion of the children's rations. Interviewees recognized that food distributed to eligible recipients was shared by other members of their families. However, other problems identified in the Mission site reports, such as spoiled commodities and poor administration were not noted at these sites. The photographs on page 18 illustrate the condition of the commodities and general cleanliness of the storage area, and the process for measuring food for distribution.



Storage room at Shama MCH clinic
(July 1988)



Measuring food for distribution at
CRS Shama MCH clinic
(July 1988)

Mission trip reports had identified significant problems in the Title II program which should have alerted Mission management. To the extent that they are isolated instances, the Mission should have attempted to determine whether they were pervasive or limited to certain programs or regions. However, nothing came to the attention of the auditors that the Mission had looked at these or other similar problems in other parts of the country and had taken the necessary action to correct them.

Management Comments

Concerning Recommendation No. 3, Mission management responded that an in-depth impact evaluation of the Title II program is planned for early 1989. Nonetheless, management objected to the fact that the audit report failed to mention the in-house impact analysis of the program done at the end of FY 1987, and the exhaustive evaluation done by the West Africa office of CRS in February 1987. Accordingly, the Mission requested that these past evaluation efforts be acknowledged.

Office of Inspector General Comments

The report mentioned the impact analysis of the Title II done by the Mission. We did not refer to the CRS evaluation because it was intended to assess the effectiveness of CRS operations, not of the A.I.D. Title II program in Ghana. However, the impact evaluation that USAID/Ghana plans for early 1989 is responsive to Recommendation No. 3. The Recommendation is considered resolved. It will be closed when the Mission provides a detailed scope of work for the evaluation.

B. Compliance and Internal Control

Compliance

The failure of the Government of Ghana to make counterpart funds available for agreed-upon purposes was an instance of noncompliance with both the terms of the P.L. 480 agreements and of the Grant Agreement of the Contraceptive Supplies project. Also, the failure of the Mission to adequately monitor the self-help measures and to evaluate the impact of the Title II program were further instances of noncompliance with the Public Law 480 legislation.

Internal Control

The audit disclosed that internal control needed strengthening. There was a need to ensure that the sales proceeds of Title I commodities were made available for agreed-upon purposes. There also was a need to ensure that self-help measures were carried out in accordance with the intent of the legislation, and that the food provided under the Title II program was having the intended impact.

C. Other Pertinent Matters

Under the Title II program, commodities provided by the Commodity Credit Corporation should reach the recipients in the beneficiary countries. Some commodity spoilage and losses are anticipated and unavoidable during ocean transport, transport from the ship to the warehouses and storage in the warehouses. However, A.I.D. has not established standards on acceptable levels of Title II commodity spoilage and losses.

Even though standards have not been established, the Title II losses in Ghana were excessively high. For example, during fiscal years 1985 through 1987, the Government of Ghana received about \$19 million in Title II commodities. Of this amount, during the last nine months of fiscal year 1985 and fiscal years 1986 and 1987, about 2,000 tons of Title II commodities, valued at about \$1 million, were spoiled or lost during transit or in storage. Spoilage and loss records for the first three months of fiscal year 1985 had been lost, and most of the fiscal year 1988 data was behind schedule and had not been compiled.

USAID Mission personnel stated that they were aware of the high levels of spoilage and losses of the Title II commodities and, in conjunction with CRS and ADRA had taken action to reduce the losses. Without up to date fiscal year 1988 data, it was not possible for us to determine if the actions taken have in fact reduced the high levels to date. We advise the Mission to closely monitor Title II commodity spoilage and losses to ensure that the action taken by the private voluntary organization was effective.

In conclusion, the Regional Inspector General for Audit Dakar, is concerned that (1) the high level of Title II commodity losses and spoilage may not have been corrected in Ghana, and (2) similar high levels of spoilage and losses are being incurred in other African Countries. Consequently, the Office will consider this matter in conjunction with any future audit work conducted in Ghana. In addition, spoilage and losses will become an integral part of all P.L. 480 related audits in other West African Countries.

AUDIT OF
A.I.D. ASSISTANCE TO GHANA

PART III - EXHIBITS AND APPENDICES

Summary of Active Projects in USAID/Ghana Portfolio
(as of June 1988)

<u>Project Title</u>	<u>Project Number</u>	<u>Start Date</u>	<u>PACD</u>	<u>Cumulative Obligations</u>	<u>Cumulative Expenditures</u>
Managed Inputs and Delivery of Agricultural Services	641-0102	08/29/80	9/30/89	\$9,450,000	\$5,950,284
Contraceptive Supplies	641-0109	12/07/84	9/30/88	7,000,000	45,960
African Manpower Development II	698-0433	07/15/82	9/30/89	1,221,000	569,787
Family Health Initiative II	698-0462	07/20/87	7/19/90	<u>997,500</u>	<u>0</u>
Total				<u>\$18,668,500</u>	<u>\$6,566,031</u>

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P.L. 480 Title I

Use of Counterpart Funds in Ghana
(in thousand Ghana cedis)
(as of June 1988)

<u>Project Title</u>	<u>Approved Budget</u>	<u>Expenditures</u>	<u>Difference</u>
<u>Self-help measures</u>			
Twifo Rural Banks and Cooperatives Phase I	50,000	Unknown	Unknown
Economic Policy Studies	12,000	"	"
Ga Rural Bank	50,000	"	"
Government Ministry Revolving Fund	60,000	"	"
Ministry of Agriculture, Information Unit and Farmer Broadcast	10,000	"	"
Ghana Seed Industry Restructing Studies	12,000	"	"
Post Harvest Loss Course at Legon	5,000	"	"
<u>Public Investment Program Projects</u>			
Kpong Irrigation Project	18,000	9,250	8,750
Asutsuare Irrigation Project	10,000	Unknown	Unknown

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<u>Project Title</u>	<u>Approved Budget</u>	<u>Expenditures</u>	<u>Difference</u>
Afrancho-Akumadan Project	5,000	Unknown	Unknown
Rehabilitation and Extension of Government of Ghana Nurseries	3,000	"	"
Rinderpest Control	10,000	"	"
Installation of Cold Rooms at Veterinary Center	2,000	"	"
Development of Seed Industry	10,000	"	"
Northern Community Forestry Project	8,000	"	"
Feeder Road Development	317,000	"	"
Post Harvest Loss Activities <u>1/</u>	20,000	"	"
Pineapple Development	500	"	"
Rehabilitation of Agricultural Training Schools	22,000	"	"
Plant Quarantine Unit, Ministry of Agriculture	4,000	"	"
Food Needs Assessment Project	2,000	"	"
Improvement of Agricultural Statistics	3,000	"	"
Meteorological Services	26,000	"	"
Studies of Agriculture, State Owned Enterprises	15,000	"	"

<u>Project Title</u>	<u>Approved Budget</u>	<u>Expenditures</u>	<u>Difference</u>
Agriculture Policy Studies Development	10,000	Unknown	Unknown
Small Scale Industries Board <u>1</u> /	25,000	"	"
Primary Health Care Strengthening	50,000	"	"
Mother and Child Health Family Planning Rehabilitation	20,000	"	"
Agroforestry in Upper East	3,000	"	"
Gratis, Ministry of Industry Science and Technology <u>1</u> /	1,620	1,620	0
<u>Other Projects</u>			
Grains Development Project	1,800	Unknown	Unknown
Ghana Seed Company	10,000	40,000	(30,000)
Opportunities Industrial Center	10,000	Unknown	Unknown
Contraceptive Supplies Project	2,500	"	"
Ghana Living Standards Study	13,000	"	"
Agricultural Development Bank, Small Farmers	10,000	40,000	(30,000)
Ministry of Health Training	9,000	"	"
Ministry of Health, Oral Rehydration Therapy Promotion	5,000	"	"

2
 qf

<u>Project Title</u>	<u>Approved Budget</u>	<u>Expenditures</u>	<u>Difference</u>
Development and Application of Intermediate Technology Project, Phase II	10,000	40,000	(30,000)
Agro-Forestry Course	5,000	"	"
Natural Resources Management by Peace Corps	<u>2,000</u>	<u>Unknown</u>	<u>Unknown</u>
Total	<u>862,420</u>	<u>848,446</u> <u>2/</u>	<u>13,974</u>

Notes:

- 1/ The projects/activities were in support of the self-help measure projects included on page 1 of this exhibit.
- 2/ The Government of Ghana's certified statement of account showed that this was the total amount of fiscal year 1985 and 1986 counterpart funds spent on these projects/activities. The specific amounts spent on each project/activity were not reported.

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SELF-HELP MEASURE PROJECTS
FISCAL YEARS 1985 THROUGH 1987
 (As of June 1988)

<u>Project</u>	<u>Prior Fiscal Year 1/</u>	<u>Responsible Government Office</u>
<u>Fiscal Year 1985</u>		
1. Construction of grain storage and handling facilities throughout the country	New	Ghana Food and Distribution Company
2. Extension of agriculture credit to small scale producers in the Northern and Upper Region of Ghana	New	Agriculture Development Bank
3. Establish a pilot project to increase processing and preservation of perishable food commodities	New	Ghana Food and Distribution Company
4. Support USAID funded contraceptive supplies project	New	Ministry of Health
<u>Fiscal Year 1986</u>		
1. Development and implementation of a multifaceted grain storage and marketing program	1985	Ghana Food and Distribution Company
2. Development and implementation of a strategy to extend agriculture credit to small scale farmers and processors	1985	Agriculture Development Bank

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<u>Project</u>	<u>Prior Fiscal Year</u> ^{1/}	<u>Responsible Government Office</u>
3. Development and implementation of a strategy to reorganize state owned enterprises in the agriculture sector	New	Ministry of Agriculture
4. Experimentation with alternative distribution mechanism for food aid	New	Not indicated
<u>Fiscal Year 1987</u>		
1. Development and implementation of a strategy to reorganize state owned enterprises in the agriculture sector	1986	Ministry of Agriculture
2. Development of a strategy relating to non-price factors designed to improve agricultural support services and rehabilitate agricultural infrastructure	New	Ministry of Agriculture
3. Development and implementation of a system to extend credit to small scale farmers and processors	1985	Agriculture Development Bank
4. Experimentation with alternative distribution mechanism for food aid	1986	Not indicated
5. Establishment of a system and procedure for programming, releasing and controlling P.L. 480 counterpart funds, self-help measures, and other related activities	New	Ministry of Finance and Economic Planning

Note:

^{1/} This column indicates whether the projects were new or had been included in one of the prior year agreements.

ACTION: RIG-2 INFO: DCM

NVZCZCDK0987
 OO RUEHDK
 DE RUTAGN #9118/01 3371828
 ZNR UUUUU ZZH
 O 021824Z DEC 88
 FM AMEMBASSY ACCRA
 TO AMEMBASSY DAKAR IMMEDIATE 4310
 BT
 UNCLAS SECTION 01 OF 03 ACCRA 09118

LOC: 120 34
 02 DEC 88 1635
 CN: 56666
 CHR: AID
 DIST: RIG

AIDAC FOR RIG/A ATTENTION PAUL ARMSTRONG

E.O. 12356: N/A

SUBJECT: DRAFT REPORT ON THE AUDIT OF A.I.D. ASSISTANCE
 TO GHANA (AUDIT REPORT NO. 7-641-89-XX)

REF: A) ACCRA 8602 B) ARMSTRONG-TOWERY MEMO OF 10/31/88

1. MISSION HAS REVIEWED SUBJECT DRAFT REPORT AND COMMENDS
 AUDIT TEAM FOR A CONCISE, WELL-WRITTEN REPORT. MISSION
 COMMENTS/SUGGESTED REVISIONS FOLLOW.

2. EXECUTIVE SUMMARY.

PAGE II, THIRD TO LAST LINE: "...TERMINATING THE
 AGRICULTURE PROJECT AFTER..." -- SHOULD SPECIFY WHICH
 PROJECT, I.E. MIDAS II

PAGE III, FIRST LINE: MISSION IS NOT IN PROCESS OF
 REDESIGNING THE PROJECT AFTER THE MIDTERM EVALUATION
 DISCLOSED THAT THE PROJECT'S ASSUMPTIONS WERE NOT VALID.
 IN FACT, THE EVALUATION POINTED OUT THAT THE ASSUMPTIONS
 WHICH PROVED FAULTY HAD BEEN LARGELY COMPENSATED FOR BY
 THE ADDITION OF CENTRALLY-FUNDED INPUTS. THE PROJECT
 BUDGET, HOWEVER, WAS BEING REVISED IN LINE WITH CURRENT
 STATUS AND NEEDS OF THE PROJECT.

3. PART I - INTRODUCTION.

PAGE 2, LAST PARAGRAPH: INSTEAD OF STATING THAT
 CENTERPIECE OF ERP PHASE II IS INFRASTRUCTURE
 REHABILITATION AND REDUCTION OF EMPLOYMENT IN CIVIL
 SERVICE AND STATE-OWNED ENTERPRISES, IT WOULD BE MORE
 ACCURATE TO STATE THAT MAIN ELEMENTS OF ERP PHASE II
 ARE; CIVIL SERVICE AND SOE EMPLOYMENT REDUCTION AND
 INFRASTRUCTURE REHABILITATION (AS INDICATED), IMPROVING
 PRODUCTION INCENTIVES IN AGRICULTURE, ESTABLISHMENT OF
 BUDGETARY POLICY TO INCREASE DOMESTIC RESOURCE
 MOBILIZATION, AND RATIONALIZATION OF EXPENDITURES.

PAGE 4, FIRST PARAGRAPH: STATEMENT QUOTE USAID/GHANA
 RECEIVED A DOLS 20 MILLION GRANT UNDER THE DEVELOPMENT
 FUND FOR AFRICA...UNQUOTE IS NOT CORRECT. TOTAL FUNDING
 PLANNED OVER THE LIFE OF THE PROGRAM (AGRICULTURAL
 PRODUCTIVITY PROMOTION PROGRAM) IS DOLS 20 MILLION, BUT

B
□

THE AMOUNT ACTUALLY ALLOTTED TO USAID IN FY 1988 WAS DOLLS 4.5 MILLION, WHICH USAID THEN PROVIDED AS A GRANT TO THE GOVERNMENT OF GHANA.

PAGE 4, SECOND PARAGRAPHE: THE A.I.D. PROGRAM IN GHANA IS ADMINISTERED BY 5 U.S. DIRECT HIRE EMPLOYEES, INCLUDING A SECRETARY AND EXECUTIVE OFFICER.

PAGE 6, FIRST PARAGRAPH: SHOULD MENTION THAT GENERAL ACCOUNTING OFFICE AUDIT OF THE PL 480 PROGRAM IN GHANA ALSO COVERED 3 OTHER COUNTRIES IN AFRICA (KENYA, MADAGASCAR, AND SENEGAL).

4. PART II - RESULTS OF AUDIT.

PAGE 7, LINE 6-7: CONCERNING DOLLS 20 MILLION GRANT, SAME COMMENT AS FOR PAGE 4, FIRST PARAGRAPH. ALSO, YOU SHOULD NOTE THAT THE GRANT WAS APPROVED IN LATE AUGUST, ONLY ONE MONTH BEFORE THE DATE OF THE AUDIT REPORT. IN NOVEMBER 1988 THE GOVERNMENT OF GHANA MET THE CONDITIONS PRECEDENT FOR FIRST DISBURSEMENT, AND THE DISBURSEMENT IS EXPECTED SOON.

PAGE 7, LAST LINE AND PAGE 8, FIRST LINE: SAME COMMENT AS FOR EXECUTIVE SUMMARY PAGE III, FIRST LINE.

PAGE 10, RECOMMENDATION NO. 1 C: QUARTERLY REPORTS ARE NOT REQUIRED FROM THE GOG EITHER BY LEGISLATION OR BY EXISTING AGREEMENT TERMS; ONLY ANNUAL REPORTS ARE REQUIRED.

PAGE 10, LAST PARAGRAPH: IS STATEMENT QUOTE THIS MEANS THAT A.I.D. MISSIONS... UNQUOTE INCLUDED EXPLICITLY IN POLICY DETERMINATION NO. 5 OR IS IT THE AUDITORS' INTERPRETATION?

PAGE 12: EXAMPLES GIVEN FOR USE OF FUNDS NOT APPROVED BY MISSION ARE NOT VALID; THE MISSION APPROVED THESE USES AS FOLLOWS: 1) FUNDS APPROVAL FOR TONO (REFERRED TO IN AUDIT REPORT AS TANO VEA) IRRIGATION PROJECT WAS INDICATED BY LETTER DATED JANUARY 13, 1983 FROM ACTING MISSION DIRECTOR LARRY SAJERS TO MARGARET CLARKE, MINISTRY OF FINANCE AND ECONOMIC PLANNING; 2) FUNDS APPROVAL FOR AVEYIME AND TANO VEA IRRIGATION PROJECTS AND AGRICULTURAL CENTER AT WENCHI WAS INDICATED BY LETTER

DATED APRIL 5, 1984 FROM MISSION DIRECTOR ROY WAGNER TO G.D. APATU, MINISTRY OF FINANCE AND ECONOMIC PLANNING, DATED APRIL 5, 1984; 3) FUNDS APPROVAL FOR CATHOLIC RELIEF SERVICE ACTIVITIES WAS INDICATED BY LETTER DATED MAY 8, 1986 FROM MISSION DIRECTOR WILLIAM LEFES TO KOFI SEKYIAMAH, MINISTRY OF FINANCE AND ECONOMIC PLANNING. UNLESS OTHER EXAMPLES CAN BE IDENTIFIED TO SUBSTANTIATE THE STATEMENT ON PAGE 11 (SECOND PARAGRAPH) OF REPORT THAT QUOTE (1) COUNTERPART FUNDS WERE USED TO SUPPORT PROJECTS/ACTIVITIES THAT WERE NOT APPROVED BY MISSION UNQUOTE, MISSION BELIEVES THIS STATEMENT SHOULD BE DELETED.

PAGE 14, FIRST PARAGRAPH, FIRST 10 LINES: IN FACT, THERE WAS NEVER ANY MENTION OR AGREEMENT THAT DOLS 300,000 IN COUNTERPART FUNDS WOULD BE RELEASED IN THREE TRANCHES. THE RELEASE OF THESE FUNDS WAS TO BE DETERMINED BY AGREEMENT BETWEEN THE MINISTRY OF FINANCE AND ECONOMIC PLANNING (MFEP) AND THE MINISTRY OF HEALTH (MOH). MFEP REQUIRED THE MOH TO SUBMIT SPECIFIC REQUESTS QUARTERLY. EXACT PROCEDURES WERE NEVER SPELLED OUT IN WRITING AND MOH PERSONNEL HAD DIFFICULTY MAKING THESE PERIODIC REQUESTS. MOREOVER, DURING 1985-86, WHEN REQUESTS WERE SUBMITTED, THERE WERE LONG DELAYS IN ACTUALLY GETTING FUNDS RELEASED. ONE REQUEST WAS LOST BY MFEP.

PAGE 14, REMAINDER OF FIRST PARAGRAPH:

-- THE KPONG IRRIGATION PROJECT WAS ALLOTTED THIS REDUCED AMOUNT BECAUSE PROJECT MONITORING SHOWED THAT A HIGHER AMOUNT WAS NOT WARRANTED.

-- MISSION BELIEVES THAT THE MINISTRY OF INDUSTRY, SCIENCE AND TECHNOLOGY PROJECT REFERRED TO IS THE GRATIS (GHANA REGIONAL APPROPRIATE TECHNOLOGY INDUSTRIAL SERVICE) PROJECT. IF SO, USAID IN FACT RECOMMENDED THAT IT RECEIVE 10 MILLION CEDIS (LETTER DATED AUGUST 7, 1987 FROM ACTING AID REPRESENTATIVE JEREMIAH PARSON TO K. SEKYIAMAH, MINISTRY OF FINANCE AND ECONOMIC PLANNING), BUT THE GRATIS PROJECT'S ACTUAL REQUEST FOR FUNDS (MADE IN APRIL 1987) HAD BEEN ONLY 1.6 MILLION CEDIS. GRATIS MADE NO SUPPLEMENTAL REQUEST FOR THE BALANCE.

-- 40 MILLION CEDIS WERE EARMARKED FOR THE GHANA SEED COMPANY BY A LETTER DATED APRIL 5, 1984 FROM MISSION DIRECTOR ROY WAGNER TO G.D. APATU, MINISTRY OF FINANCE AND ECONOMIC PLANNING (ITEMS 1-7).

-- MISSION DOES NOT KNOW WHERE FIGURE OF 120 THOUSAND CEDIS WAS FOUND FOR CAPITALIZATION OF AGRICULTURAL CREDIT SYSTEM; THIS AMOUNT IS UNREALISTICALLY LOW AND WOULD BARELY COVER A CREDIT FOR A FEW FARMERS. IN THE TITLE I AGREEMENT DATED JULY 31, 1985, PART 2 ITEM V.B.3. STATES THAT TO CAPITALIZE THE AGRICULTURAL CREDIT SYSTEM, QUOTE AN INPUT OF 40 MILLION CEDIS IS EXPECTED TO INCREASE THE NUMBER REACHED TO APPROXIMATELY 50 PERCENT UNQUOTE.

PAGE 15, LAST SIX LINES: MISSION FILES INDICATE THAT



GEDIS 9 MILLION WERE IN FACT ALLOCATED TO HEALTH MANAGEMENT TRAINING. IN AUGUST 1988 THE MISSION RECEIVED FROM MOH AN ACCOUNTING FOR THESE FUNDS.

5. OVERALL MISSION COMMENT ON RECOMMENDATION NO. 1 (AUDIT REPORT PAGES 9, 10): NOTWITHSTANDING THE CLARIFICATIONS PROVIDED ABOVE, MISSION ACCEPTS THE RECOMMENDATION EXCEPT THAT RECOMMENDATION NO. 1 C SHOULD BE CHANGED FROM QUOTE QUARTERLY REPORTS UNQUOTE TO QUOTE ANNUAL REPORTS UNQUOTE.

5. PAGE 18, FIRST PARAGRAPH: NEITHER TEXT OF AGRICULTURAL TRADE AND DEVELOPMENT ACT OF 1954, AS AMENDED PL 490 - 83RD CONGRESS (REF H.B. 9, APP. B(1) PAGE B(1-11)), SECTION 109, OR TEXT OF TITLE I AGREEMENT SPECIFIES A.I.D. MISSIONS' MONITORING RESPONSIBILITIES. TITLE I HAS OPERATED BILATERALLY IN OTHER COUNTRIES WITHOUT A.I.D. MONITORING BEYOND THE REPORTING PROCESS REQUIRED BY HANDBOOK 9.

NONETHELESS, THE MISSION ACCEPTS THE INTENT OF RECOMMENDATION 2, THAT MONITORING OF SELF-HELP MEASURES SHOULD BE STRENGTHENED. THERE ARE MORE FUNDAMENTAL PROBLEMS THOUGH. FIRST, DELAYS IN SIGNING AGREEMENTS RESULT IN INADEQUATE MISSION REPORTING ON THOSE AGREEMENTS' SELF-HELP MEASURES, AS THE LAG TIME BETWEEN SIGNING AND REPORTING IS REDUCED TO UNREALISTICALLY SHORT PERIODS (E.G. 2 MONTHS). SIGNING DELAYS STEM FROM DELAYED AUTHORITY FROM AID/W TO NEGOTIATE, WHICH IS NOT

UNDER MISSION'S CONTROL. DELAYED AUTHORITY FROM AID/W TO NEGOTIATE ALSO LEADS TO INADEQUATE TIME PAID TO SPECIFICATION/NEGOTIATION OF SELF-HELP MEASURES. SECOND, INADEQUATE GOVERNMENT OF GHANA MONITORING AND REPORTING ON SELF-HELP MEASURES RESULTS FROM EXTREME STAFFING CONSTRAINTS; KEY GOVERNMENT OFFICIALS ARE OVERWHELMED BY LITERALLY COUNTLESS REQUESTS FOR INFORMATION FROM MANY DONORS, AND IT IS IMPOSSIBLE FOR THE GOVERNMENT TO SATISFY ALL THESE REQUESTS. MISSION WONDERS HOW REALISTIC IT IS TO MAKE THREATS, AS SUGGESTED BY PAGE 24 LINES 4-8.

7. PAGE 28, RECOMMENDATION NO.3: MISSION PLANS AN IN-DEPTH IMPACT EVALUATION OF TITLE II IN EARLY 1989. NONETHELESS, THE AUDIT APPEARS TO HAVE IGNORED THE MISSION'S IN-HOUSE IMPACT ANALYSIS OF THIS PROGRAM DONE AT THE END OF FY 87, WHICH USED THE ANALYSIS OF VARIANCE METHOD TO DETERMINE WEIGHT GAIN AMONG BENEFICIARIES, AND THE EXHAUSTIVE EVALUATION DONE BY THE WEST AFRICA OFFICE OF CRS IN FEBRUARY 1987. THE COMPLETE RESTRUCTURING OF THE CRS PROGRAM BEGUN IN FY 88 RESULTED FROM THAT EVALUATION, YET IT IS NOT MENTIONED IN THE AUDIT. LIKEWISE, ON PAGE 32, PARAGRAPH 2, REPORT STATES QUOTE HOWEVER, OTHER PROBLEMS IDENTIFIED IN THE MISSION SITE REPORTS, SUCH AS SPOILED COMMODITIES AND POOR ADMINISTRATION WERE NOT NOTED AT THESE SITES UNQUOTE. MISSION OBSERVES THAT THESE ENCOURAGING CONDITIONS RESULTED AT LEAST IN PART FROM REMEDIAL ACTIONS PROMPTED BY MISSION SITE REPORTS AND MONITORING. MISSION REQUESTS THAT THESE PAST EVALUATION EFFORTS BE ACKNOWLEDGED.

8. EXHIBIT 2, PAGE 2-3: THIS TABLE LISTS SEVERAL PROJECTS WITH APPROVED PL 480 TITLE I COUNTERPART FUNDS. HOWEVER, SEVERAL PROJECTS ARE INCLUDED IN THE TABLE THAT IN FACT WERE NEVER APPROVED FOR SUCH FUNDING. SUCH PROJECTS WERE RECOMMENDED BY A.I.D. FOR FUNDING IN A LETTER DATED AUGUST 7, 1987 FROM JEREMIAH PARSON, ACTING AID REPRESENTATIVE, TO K. SEKYIAMAH, MINISTRY OF FINANCE AND ECONOMIC PLANNING, BUT THEY WERE NEVER APPROVED BY THE GOVERNMENT OF GHANA. THESE PROJECTS INCLUDED IN THE TABLE BUT NOT APPROVED FOR FUNDING ARE: POST HARVEST LOSS ACTIVITIES, PINEAPPLE DEVELOPMENT, REHABILITATION OF AGRICULTURAL TRAINING SCHOOLS, PLANT QUARANTINE UNIT (MINISTRY OF AGRICULTURE), FOOD NEEDS ASSESSMENT PROJECT, IMPROVEMENT OF AGRICULTURAL STATISTICS, METEOROLOGICAL SERVICES, STUDIES OF AGRICULTURE STATE OWNED ENTERPRISES, AGRICULTURE POLICY STUDIES DEVELOPMENT, SMALL SCALE INDUSTRIES BOARD, PRIMARY HEALTH CARE STRENGTHENING, MOTHER AND CHILD HEALTH FAMILY PLANNING REHABILITATION, AND AGROFORESTRY IN UPPER EAST. MISSION REQUESTS THAT THESE PROJECTS BE DELETED FROM EXHIBIT 2.

9. MISSION APOLOGIZES FOR DELAY IN SUBMITTING THESE COMMENTS. LYNE

BT
#9118

ACTION: AID INFO: AMB DGM RIG ECON

VZCZCEX0026
 RR RUEHDK
 DE RUEHAB #0191/01 0051032
 ZNR UUUUU ZH
 R 051030Z JAN 89
 FM AMEMBASSY ABIDJAN
 TO RUEHC/SECSTATE WASHDC 3539
 INFO RUTAGN/AMEMBASSY ACCRA 7670
 RUEHFN/AMEMBASSY FREETOWN 7202
 RUEHMV/AMEMBASSY MONROVIA 6412
 RUEHDK/AMEMBASSY DAKAR 2135
 RUEHNR/AMEMBASSY NAIROBI 1132
 RUEHOS/AMEMBASSY LAGOS 8210
 BT

LOC: 167 1
 05 JAN 89 103
 CN: 00497
 CHRG: AID
 DIST: AID

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AIDAC

SECSTATE FOR EVA/FFP/AFR, DAKAR FOR RIG/A, MONROVIA FOR
 SIERRA LEONE PROJECT COORDINATOR, NAIROBI FOR
 REDSO/WCA/RFFPO FROM REDSO/WCA/RFFPO, LAGOS FOR TOM
 POMEROY, AG COUNSELLOR

E.O. 12958 N/A

SUBJECT: STRENGTHENING ADMINISTRATION OF PL487 TITLE 1
 AGREEMENTS

1. A RECENT DRAFT AUDIT OF PL480 TITLE 1, GHANA, (DRAFT
 AUDIT NO. 7-841-89 OCT. 88) FINDS THAT LOCAL
 ADMINISTRATION OF THE PROGRAM SHOULD BE IMPROVED IN TWO
 RESPECTS: REPORTING AND MANAGEMENT OF COUNTERPART
 FUNDS. RECOGNIZING THAT THESE WEAKNESSES MAY BE COMMON
 TO SEVERAL PROGRAMS, THAT AGREEMENTS AND INSTRUCTIONS
 ARE SUBJECT TO INTERPRETATION, AND THAT MUTUAL RESPECT
 FOR THE TERMS OF THE AGREEMENT MUST BE MAINTAINED,
 REDSO/RFFPO PROPOSES TWO PROCEDURAL CHANGES. THESE
 RECOMMENDATIONS ARE INTENDED TO ADDRESS SPECIFIC DRAFT
 AUDIT FINDINGS FOR THE GHANA PROGRAM, BE OF ASSISTANCE
 TO THE SIERRA LEONE AGREEMENTS, AND POSSIBLY PAVE THE
 WAY FOR OVERALL STRENGTHENING OF TITLE I ADMINISTRATION.
2. RECOMMENDED CHANGE NO. 1. LOCAL CURRENCY
 ACCOUNTABILITY. ACCOUNTABILITY STARTS WITH
 UNDERSTANDING AND IMPLEMENTATION OF THE AGREEMENT, PART
 I GENERAL PROVISIONS, ARTICLE II, PARAGRAPH J (I, II, J).
 FOR GHANA: AGREEMENT, 15 JUNE 1987, PART I, II, J
 REMAINS IN EFFECT BY REFERENCE IN PREAMBLE TO THE
 AGREEMENT OF 23 SEPT. 88. REDSO/WCA/RFFPO HAS FREQUENTLY
 POINTED OUT TO AID/W THAT FIELD POSTS USUALLY LACK A
 COMPLETE FILE OF NOTIFICATION OF CCC DOLLAR
 DISBURSEMENTS. (USDA/FAS FORM, CERTIFICATE OF
 DISBURSEMENTS, BY SERIAL NUMBER, DATE, DOLLAR AMOUNT,
 WHICH COVER TRANSMITTAL OF MISSION COPIES OF BILLS OF
 LADING). USDA/FAS PROBABLY DOES POUCH THESE
 CERTIFICATIONS AS SOON AS POSSIBLE AFTER THE COMMODITIES
 ARE PURCHASED. BUT TO WHOM ARE THEY ADDRESSED? IT IS

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QUITE CONCEIVABLE THAT THESE CERTIFICATIONS, USUALLY FOR MILLIONS OF DOLLARS WORTH OF COMMODITIES, CAN GO AWAY. REDSO/WCA/REFP URGES REVIEW OF PRESENT SYSTEM FOR NOTIFYING FIELD POSTS OF DOLLAR DISBURSEMENTS, SUGGESTING THAT THE TRANSMISSION OF CERTIFICATES BY POUCH BE IMPROVED BY IDENTIFYING A SPECIFIC ADDRESSEE. INFORMATION ON THE POUCH'D DOCUMENTS SHOULD BE SUPPLEMENTED BY CABLED NOTIFICATION. ONLY WHEN THESE CERTIFICATIONS ARE IN MISSION'S FILES CAN I, II, J BE IMPLEMENTED SO AS TO DEMONSTRATE COMPLIANCE WITH REASONABLE AUDIT STANDARDS THAT LOCAL CURRENCY DEPOSITS ARE EQUAL TO, MORE THAN, OR LESS THAN U.S. DOLLAR DISBURSEMENTS ON A GIVEN DATE. ALSO AT ISSUE IS THE PRINCIPLE OF EQUIVALENCY IN CONTEXT OF UNSTABLE EXCHANGE RATES.

3. FOR PURPOSES OF COMPLIANCE WITH INTENT OF AUDIT OF GHANA PROGRAM, PLEASE PROVIDE CABLED RECAPITULATION OF CCC DISBURSEMENTS FOR GHANA'S TITLE I AGREEMENTS, FY 85, 86, 87, BY SERIAL NUMBERS, DOLLAR AMOUNT AND DATE. PURCHASE OF VEGOIL, DOLS 3.5 MIL, UNDER AGREEMENT 23 SEPT 85 IS PROBABLY JUST TAKING PLACE. PLEASE ASSURE ACCRA THAT NOTIFICATIONS OF DOLLAR DISBURSEMENTS, EITHER VIA POUCH, OR CABLE, WILL FOLLOW ASAP AFTER PURCHASE.

4. RECOMMENDED CHANGE NO. 2 CONCERNS REPORTING SCHEDULES FOR GOVERNMENT'S SELF-HELP PROGRESS REPORT AND STATEMENT OF LOCAL CURRENCY DEPOSITS/DISBURSEMENTS. STANDARD NEGOTIATING INSTRUCTIONS REQUIRE THAT THE GOVERNMENT'S SELF-HELP PROGRESS REPORTS (WE ASSUME THIS ALSO COVERS THE FINANCIAL REPORT) ARE DUE IN THE MISSION BY NOV. 15, AND IN WASHINGTON BY DEC 15 OF THE FISCAL YEAR FOLLOWING THE SIGNING OF THE AGREEMENT (FOR GHANA, STATE 161313 PROVIDES MOST RECENT COMPREHENSIVE NEGOTIATING INSTRUCTIONS). REDSO/REFP MAINTAINS THAT U.S. EXPECTATIONS FOR CREATION OF TITLE I LOCAL CURRENCY ACCOUNTS DO NOT ADEQUATELY CONSIDER USDA/CCC PROBLEMS IN NOTIFYING RECIPIENT OF PURCHASES, (CHANGE NO.1, ABOVE); FREQUENT AMENDMENTS TO AGREEMENTS THAT REQUIRE DELIVERIES OVER SUPPLY PERIODS INCONSISTENT WITH DATES OF BASIC AGREEMENTS; PROBLEMS WITH EARLY SIGNING OF AGREEMENTS WHICH MAY NOT BE FOLLOWED IMMEDIATELY BY SHIPMENTS; AND, RECIPIENT GOVERNMENT'S DIFFICULTIES IN SCHEDULING FINANCIAL REPORTS AND ASSESSING SELF-HELP

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PROGRESS IN PRECISE COMPLIANCE WITH NEGOTIATING INSTRUCTIONS. REDSO/WCA/REFP SUGGESTS THAT NEGOTIATING INSTRUCTIONS COVERING REPORTING CYCLES BE KEYED TO THE SUPPLY PERIOD SPECIFIED IN THE AGREEMENT, OR LATEST AMENDMENT, RATHER THAN DATE OF SIGNING OF AGREEMENT. SUGGESTED NEGOTIATING INSTRUCTIONS: THE RECIPIENT GOVERNMENT'S ANNUAL SELF-HELP PROGRESS REPORT AND REPORT OF RECEIPT AND EXPENDITURE OF PROCEEDS ARE DUE IN THE MISSION BY NOV. 15 OF THE FISCAL YEAR FOLLOWING THE LATEST FISCAL YEAR SUPPLY PERIOD (PART II, ITEM I) OF THE AGREEMENT OR AMENDMENTS TO THE AGREEMENT.

5. FOR PURPOSES OF RESPONDING TO INTENT OF GHANA'S DRAFT AUDIT RECOMMENDATIONS, REDSO/WCA/REFP POINTS OUT THAT THE ACCRA MISSION SHOULD BE ALLOWED TO KEY ANNUAL REPORTS TO THE SUPPLY PERIOD, RATHER THAN DATE OF AGREEMENT. THIS WOULD APPLY TO FY 87 AND FY 88 AGREEMENTS SINCE BOTH AGREEMENTS AND AMENDMENTS ALLOW AN UNUSUALLY EXTENDED TIME PERIOD BETWEEN SIGNATURES AND DELIVERIES. SUGGEST SAME PRINCIPLE MAY APPLY TO SIERRA LEONE SINCE THERE WILL BE SIGNIFICANT GAP BETWEEN EARLY FY 89 SIGNATURE AND ACTUAL DELIVERIES. TOO OFTEN MISSIONS ARE TRAPPED INTO COMING UP WITH ANNUAL REPORTS LESS THAN ONE YEAR AFTER AGREEMENT IS SIGNED - COMMODITIES ARE STILL BEING OFF-LOADED, AND RECIPIENT GOVERNMENT HAS NOT YET BEEN ADVISED AS TO LOCAL CURRENCY REQUIREMENTS. PROPOSED CHANGE WOULD ALMOST GUARANTEE A ONE YEAR BREATHING SPACE.

6. THIS CABLE WAS DISCUSSED IN PRINCIPLE WITH A/AAO/ACCRA DURING TDY, DEC. 16-21, 1988. PLEASE ADVISE. OUX
BT
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