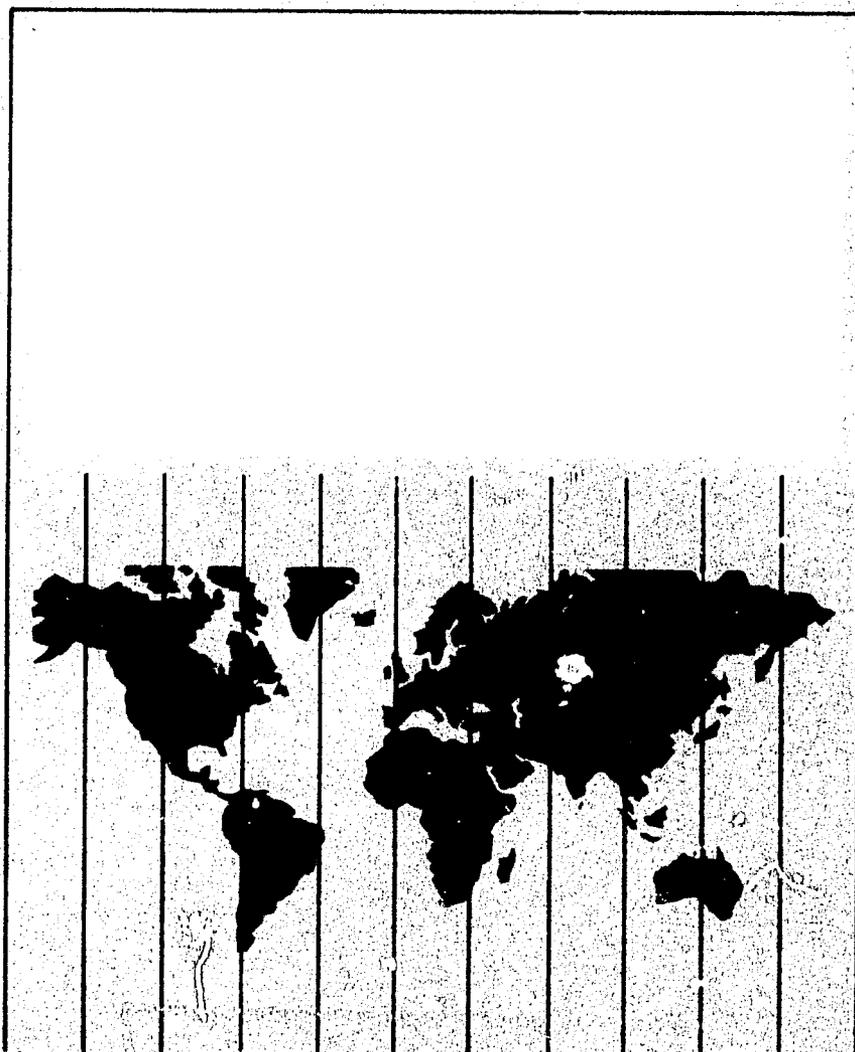


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UNITED STATES
AGENCY FOR INTERNATIONAL DEVELOPMENT

THE
INSPECTOR
GENERAL



Regional Inspector General for Audit
DAKAR

PD-ABB-994

**NON-FEDERAL AUDIT OF
THE NIGER HEALTH SECTOR SUPPORT PROGRAM**

Audit Report No. 7-683-90-06-N

September 14, 1990

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
DEVELOPMENT
WASHINGTON, D.C. 20523

INTERNATIONAL ADDRESS
RIG/DAKAR
C/o AMERICAN EMBASSY
B.P. 49 DAKAR SENEGAL
WEST AFRICA

September 14, 1990

MEMORANDUM

TO: George T. Eaton, Director, USAID/Niger

FROM: 
Paul E. Armstrong, RIG/A/Dakar

SUBJECT: Non-Federal Audit of the Niger Health Sector
Support Program. Audit Report No. 7-683-90-06-N

Attached is the subject audit report prepared by KPMG Peat Marwick Mitchell & Co., Chartered Accountants, Banjul. The audit was performed at the request of USAID/Niger.

Authorized in August 1986, the Niger Health Sector Support Program (NHSSP) is a \$17.2 million sector grant designed by A.I.D. to assist the Government of Niger (GON) in achieving health policy reforms over a six-year period. A.I.D.'s financial commitment included \$10.5 million in support of counterpart contributions for implementing health, nutrition and population sub-projects.

Eleven sub-projects with a funding of CFA 492,471,535 (\$1,858,380) were authorized between June 1, 1988 and December 31, 1989. Total disbursements reported were CFA 286,328,485 (\$1,080,484) as of December 1989. Appendix 1 lists the sub-projects and provides a financial status summary.

The audit objectives were to: (i) verify the reasonableness and allowability of the costs reported by the eleven NHSSP sub-projects from June 1, 1988 to December 31, 1989; (ii) evaluate the accounting system and internal controls; and (iii) determine compliance with applicable laws, regulations and agreements.

The audit showed that internal controls relating to project expenditures were practically nonexistent resulting in unauthorized expenses, lack of supporting documentation, duplicate reimbursements and non-project related expenses. Questioned costs reported totaled CFA 71.1 million (\$268,300) which constituted almost 25 percent of the reported expenditures of CFA 286.3 million (\$1.1 million).

Significant examples of the questioned costs--which are itemized and explained in detail in Appendix 3--are provided below:

- . Absolutely no supporting documents were available for expenditures totaling CFA 29.6 million incurred under two sub-projects--Journées d'Etudes de la Santé and Supervision et Tournee. To make matters worse, USAID/Niger alleged that the amount expended under Journées d'Etudes exceeded the approved amount by CFA 7.5 million.
- . Per diems totaling CFA 35.8 million were paid without obtaining the recipients' signatures. Moreover, the above amount included a 10 percent contingency provision. It is therefore probable that some or all of the above expenses may not have been incurred and were therefore misappropriated.
- . Seminar participants on Health Policy Reforms collected CFA 1.8 million for meals and lodgings in addition to claiming per diem allowances of CFA 1.4 million, which were designed to cover those costs--a clear case of duplicate payment.
- . Various non-project expenses such as residential phone bills, air-fresheners, toilet rolls, insecticides, etc., were charged to the project in the amount of CFA 2.7 million.

Major deficiencies were also identified by the auditors' evaluation of the accounting procedures and internal controls. Among the problems highlighted were lack of: written procedures, segregation of duties and responsibilities, reconciliations between principal and subsidiary accounting records, EDP controls, etc. In addition, weaknesses were reported in accounting for fixed assets, office supplies and fuel consumption. These deficiencies are described in detail on pages 11 to 20 of this report.

Because of the above significant problems, the auditors concluded that the sub-projects' internal control structures were inadequate for recording, processing, summarizing and reporting financial data.

Based on the report's findings, we are concerned that the NHSSP sub-projects are operating in an extremely lax and unstructured control environment, without sound procedures and written guidelines. It is apparent that project funds have been subjected to waste, abuse and mismanagement as evidenced by the large amount of questioned costs.

Given these conditions, we believe that the Mission's continued financial support of the sub-projects constitutes an unacceptable risk. Therefore, USAID/Niger should take aggressive corrective action to ensure that questioned costs reported by the auditors are followed up and recoveries made wherever appropriate. Also, the Mission should require the GON to institute procedures and controls adequate to ensure that the counterpart funds are used for their intended purposes.

This report makes two recommendations for USAID/Niger's action, which will be included in the Office of the Inspector General's audit recommendation follow-up system.

Recommendation No. 1: We recommend that the Director, USAID/Niger:

- 1.1. determine the allowability of questioned costs of CFA 71,101,920 (\$268,300) and require the Government of Niger to reimburse the sub-projects for those expenditures that are determined by the Mission to be not allowable;
- 1.2. establish in coordination with the Government of Niger, comprehensive written procedures and an internal control structure within ninety days from issuance of this report, which provide reasonable assurance that: 1) assets and funds of the NHSSP sub-projects are safeguarded against loss from unauthorized use or disposition, and 2) the accounting system permits preparation of reliable and accurate financial reports.

Recommendation No. 2: We recommend that the Director, USAID/Niger, suspend further funding for support of counterpart contributions under the Niger Health Sector Support Program pending completion of the above corrective actions in Recommendation No. 1.

Please advise within 30 days of actions planned or taken by the Mission to implement the above recommendations. I appreciate the cooperation and courtesy extended to the non-Federal auditors during the audit.

KPMG Peat Marwick Mitchell & Co

Chartered Accountants

PO Box 431
2nd Floor
Wellington Offices
34 Wellington Street
Banjul
The Gambia

Telephone 28140
or 26173
Cables VERITATEM Banjul

Our ref:
Your ref:

PMB/MS

28th August, 1990.

Mr. Paul E. Armstrong,
Regional Inspector General for Audit,
U.S. Agency for International Development,
C/o The American Embassy
B.P. 49,
DAKAR,
Senegal,
West Africa.

Dear Mr. Armstrong,

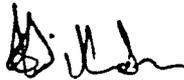
NON-FEDERAL AUDIT OF NIGER HEALTH SECTOR SUPPORT PROGRAMME

This report presents the results of the audit of the Niger Health Sector Support Programme (NHSSP) for the eleven sub-projects approved by the Management Committee between 1st June, 1988 and 31st December, 1989.

The background, audit objectives and scope, and the summary of results of the audit are combined in Sections 1 and 2 of this report. Sections 3, 4 and 5 include audit opinions on programme expenditure, on internal controls and on compliance of NHSSP with laws and regulations. The related findings and recommendations are combined in Section 6 as supported by Appendices 1 to 4.

The comments from the Mission Director are summarised under each finding and recommendation in Section 6.

Yours sincerely,



B.A. WILHELM,
for: PEAT MARWICK MITCHELL & CO.



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T.W. Allen
Chief A.A. Ard, M.O.N.

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NON-FEDERAL AUDIT REPORT
NIGER HEALTH SECTOR SUPPORT
PROGRAMME

**NON- FEDERAL AUDIT OF
NIGER HEALTH SECTOR SUPPORT PROGRAMME**

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SECTION 1
INTRODUCTION

1.1 Background

The Niger Health Sector Support Program (NHSSP) is a \$17.2 million sector grant signed in August 1986 which provides assistance to the Government of Niger (GON) over a six year period for health policy reform and health, nutrition and population activities. This sector grant is the first phase of a possible ten year programme.

Under the grant, a dollar component (\$6.7 million) provides funding for long and short term technical assistance, long and short term training, studies, evaluation and audit. The grant also provides budgetary resources (\$10.5 million) for support of counterpart contributions or local currency requirements of selected health and population programmes.

GON fulfilled the conditions necessary to the first disbursement of \$2.134 million in August 1987. A Management Committee has been set up comprising representatives of the Ministries of Plan, Public Health, Finance and USAID/Niger. This Committee meets to choose which projects should be funded and to monitor their implementation.

Eleven sub-projects were approved by the Management Committee between 1st June, 1988 and 31st December, 1989 amounting to FCFA 492,471,535. As at 31st December, 1989, FCFA 286,328,485 had been charged to the Counterpart Fund in respect of the 11 sub-projects as set out in Appendix 1.

1.2 Audit objectives and Scope

The objectives of the audit were to:

- determine the reasonableness and allowability of the costs charged to the counterpart fund for the 11 sub-projects managed by MSP and their compliance with the terms and conditions of the Grant Agreement.
- review and evaluate the accounting system established by the Directorate of Studies and Programming of MSP in order to manage Counterpart funds and to determine whether the system complies with US and GON laws and regulations.
- review and evaluate the structure, system of internal controls, and operating procedures for financial management of the NHSSP Counterpart funds.

Our audit procedures included but were not limited to:

- reviewing the Grant Agreement, Programme Implementation Letters and other related documents regarding requirements and use of Counterpart funds for NHSSP;
- reviewing the mid-term project evaluation report and RIG/A/DAKAR audit report on the Agricultural Sector Development Grant;

- examining expenditure reports and related third party supporting documentation to determine whether expenditures were allowable, reasonable and relevant to project activities;
- carrying out tests and reviewing accounting records of the DEP to determine whether expenditures were being properly accounted for and incurred in accordance with USAID regulations;
- inspecting project vehicles and equipment;
- reviewing and evaluating the system of internal control at the DEP and carrying out tests to determine the extent to which established procedures were functioning as intended;
- reviewing and evaluating the system of internal control at SCG in order to determine its adequacy and effect on the management of NHSSP Counterpart funds;
- determining compliance with applicable laws, regulations and the terms of the Grant Agreement.

Our audit was conducted in Niamey, Niger. Audit evidence was obtained at the USAID Mission, MSP and SCG. We also visited Médecins Sans Frontières, a sub project financed from the Grant but which maintains its own internal administrative structure.

SCG operates as an administrative and supervisory unit over both the Agricultural Sector Development Grant and the NHSSP. Consequently, 60% of its budget is financed by the Agricultural Sector Development Grant and 40% by NHSSP. The expenses incurred by SCG for the management of each Grant have not been separately identified. Our audit work was therefore restricted to a review and evaluation of the automated accounting environment and a review of the system of accounting and internal control.

Our audit findings were discussed with MP, MSP and USAID officials. The Mission would like to document for the record that a representative from the Ministry of Plan (MP) was present at that meeting.

The audit was conducted in accordance with the Standards for audit of Governmental Organisations, Programmes, Activities and Functions (1988 revision).

SECTION 2
SUMMARY OF RESULTS

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SUMMARY OF RESULTS

Under the Niger Health Sector Support Program (NHSSP) which is financed by a Niger Health Sector Grant (Project No. 683-0254), assistance is provided to the Government of Niger (GON) for health policy reform and health, nutrition and population activities.

Eleven NHSSP sub-projects, which are undertaken to support the overall objectives of the grant, were approved for funding by the Management Committee between 1st June, 1988 and 31st December, 1989.

2.1 Sub-projects expenditures

We ensured that the Ministry of Public Health (MPH), which has primary responsibility for developing and implementing the sub-projects which use the local currency Counterpart Fund, approved costs in accordance with the terms and conditions of the Grant Agreement for the eleven sub-projects and that these costs were allowable, reasonable and necessary except for the following:

2.1.1 Expenditure amounting to FCFA 68,841,920 (24% of total costs), as detailed in section 6.1, may not be allowable, reasonable and necessary due to inadequate third party supporting documentation.

2.1.2 Expenditure amounting to FCFA 2,260,000, as detailed in section 6.2, may not be allowable, reasonable and necessary due to inadequate third party supporting documentation or inadequate scrutinising of this documentation.

2.2 Accounting system and internal controls

We found that the Directorate of Studies and Programming of MPH which has responsibility for accounting and book-keeping for the sub-projects (except the project for Support to Medicins Sans Frontieres) has established internal controls for the management of Counterpart Funds which has material weaknesses which resulted in deficient reporting, processing, summarising and reporting financial data, as follows:

- See 2.1.1 and 2.1.2
- Lack of control consciousness - see 6.3.1
- Inadequate segregation of duties - see 6..3.2
- Lack of control over the physical custody of assets and records see 6.3.3.

We believe that this is due to significant staff reductions which will be remedied via the upcoming ASDG audit, and lack of an accounting system and procedures manual (see 2.1)

We also found that the following weaknesses could adversely affect the ability to record, process, summarize and report financial data:

- SCG:
 - Lack of reconciliation controls - see 6.4.1
 - Irregular preparation of treasury reconciliation statements and unreliability of treasury statements - see 6.4.2.
 - Lack of control over the use of office supply items and gas coupons - see 6.4.3.

- DEP:
 - Lack of comprehensive system of accounting and internal control see 6.5.1

We understand that USAID will ensure that a procedures manual is drawn up and approved by the Management Committee in order to define roles and responsibilities of officials and outlining procedures to be adopted for every transaction, including the need to obtain and retain adequate supporting documentation for transactions.

2.3 Compliance with laws and regulations

We ensured that the accounting system established by the Directorate of Studies and Programming of MPH complies with US and GON laws and regulations for items tested in all material respects.

Exceptions, which we do not consider material, are listed in Section 6.6.

2.4 Other findings

Other matters not relating to the Sections above are shown in Section 6.7.

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SECTION 3

AUDITORS' OPINION ON PROGRAMME EXPENDITURE

AUDITORS' OPINION ON PROGRAMME EXPENDITURE

We have audited the disbursements of the 11 sub-projects of NHSSP amounting to FCFA 286,328,485 from 1st June, 1988 to 31st December, 1989. The accounting for these disbursements is the responsibility of NHSSP's management. Our responsibility is to express an opinion on the disbursements, based on our audit.

We conducted our audit in accordance with generally accepted US Government auditing standards. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the accounting for these disbursements is free from material misstatement. An audit includes examining on a test basis, evidence supporting the items and disclosures comprising the amount subjected to audit. We believe that our audit provides a reasonable basis for our opinion.

We were unable to obtain adequate supporting documentation for disbursements amounting to FCFA 68,841,920 (approx. 24% of total disbursements) as set out in Section 6.1.

In our opinion, except for the matter referred to in the preceding paragraph, the stated total disbursements on the 11 sub-projects of NHSSP amounting to FCFA 286,328,485 from 1st June, 1988 to 31st December, 1989 give a true and fair presentation of the amounts expended on the programme between these dates.

This report is intended for the information of the Mission of the United States Agency for International Development in Niger and the Office of the Regional Inspector-General for Audit, Dakar, Senegal. This restriction is not intended to limit the distribution of this report which is a matter of public record.

Paul Marwick Mitchell

PEAT, MARWICK, MITCHELL & CO.

CHARTERED ACCOUNTANTS,

BANJUL.

28th August, 1990

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SECTION 4

AUDITORS' OPINION ON INTERNAL CONTROLS

AUDITORS' OPINION ON INTERNAL CONTROLS

We have audited the disbursements of the 11 sub-projects of NHSSP amounting to FCFA 286,328,485 from 1st June, 1988 to 31st December, 1989.

We conducted our audit in accordance with generally accepted U.S. Government Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the accounting for these disbursements is free from material misstatement.

In planning and performing our audit of these disbursements, we considered the SCG and the DEP's internal control structure in order to determine our auditing procedures for the purpose of expressing an opinion on the disbursements and not to provide assurance on the internal control structure. In the case of SCG, our consideration was limited to the automated accounting environment and certain manual reconciliation controls.

The management of SCG is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorised use or disposition and that transactions are executed in accordance with generally accepted accounting principles. Because of the inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also projection of any evaluation to future periods is subject to risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies may deteriorate.

For the purpose of this report we have classified the relevant significant internal control structure policies and procedures in the following categories.

- Purchasing and receiving
- Cash disbursements
- Property and equipment

For each of the internal control structure categories listed above, we obtained an understanding of the relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted certain matters involving the internal control structures and their operations which we consider to be reportable conditions. These are described in Sections 6.4 and 6.5.

Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the SCG and DEP's ability to record, process, summarise and report financial data.

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A material weakness is a reportable condition in which the design or operation of the specific internal control elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that could be material to the amounts being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structures would not necessarily disclose all matters in the internal control structures that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

We believe that some of the reportable conditions described constitute material weaknesses in the SCG and DEP's internal control structure which we consider inadequate for recording, processing, summarising and reporting financial data. These are discussed in Sections 6.1, 6.2 and 6.3.

This report is issued solely for the information of the Mission of the United States Agency for International Development in Niger and the Office of the Regional Inspector-General for Audit, Dakar, Senegal. This restriction is not intended to limit the distribution of this report which is a matter of public record.

Paul Marwick Mitchell &
PEAT, MARWICK, MITCHELL & CO.,
CHARTERED ACCOUNTANTS,
BANJUL.
28th August, 1990.

SECTION 5

**AUDITORS' OPINION ON COMPLIANCE OF NHSSP
WITH LAWS AND REGULATIONS**

AUDITORS' OPINION ON COMPLIANCE WITH LAWS AND REGULATIONS

We have audited the disbursements of the 11 sub-projects of NHSSP amounting to FCFA 286,328,485 from 1st June, 1988 to 31st December, 1989.

We conducted our audit in accordance with generally accepted U.S. Government auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the accounting for these disbursements is free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the programme is the responsibility of USAID/Niger and SCG. As part of obtaining reasonable assurance about whether this amount is free of material misstatement, we performed tests of the Mission's and the programme's compliance with applicable provisions of the law, regulations, contracts and grants. However our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that with respect to the items tested, USAID/Niger and SCG management complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that USAID/Niger and SCG management had not complied, in all material respects with these provisions.

However we draw attention to certain areas of non-compliance which are highlighted in Section 6.6.

This report is intended for the information of the Mission of the United States Agency for International Development in Niger and the office of the Regional Inspector-General for Audit in Dakar, Senegal. This restriction is not intended to limit the distribution of this report which is a matter of public record.

Peat, Marwick, Mitchell & Co.
PEAT, MARWICK, MITCHELL & CO.,
CHARTERED ACCOUNTANTS,
BANJUL
28th August, 1990.

SECTION 6
FINDINGS AND RECOMMENDATIONS

6. FINDINGS AND RECOMMENDATIONS

6.1 Lack of supporting documentation

Documentation to support disbursements made by the following projects could not be provided for our inspection.

	FCFA
(i) Journées d'Etudes de la Santé Total disbursements of the sub-project	24,259,310
(ii) Supervision et Tournée of the Minister of Public Health Total disbursements of the sub-project	5,336,810
(iii) Support to Health Policy Research (see appendix 3 for details) Per diems (3(4)4.2)	1,505,000
Petty cash expenses (3(4)4.3)	<u>100,000</u>
	1,605,000
(iv) Seminars on Health Policy reforms (see appendix 3(5)5.3 for details) Per diems	1,018,000
Reproduction	357,000
Incidental expenses	<u>100,000</u>
	1,475,000
(v) Program for supervision of village health teams (see appendix 3(6)6.2 for details) Transport and travelling	333,000
(vi) National Health information system (see appendix 3(7)7.2 for details) Per diems	<u>35,832,800</u>
TOTAL	FCFA 68,841,920 =====

Discussion

Expenses must be reasonable allowable and necessary. If expenses are to be reasonable, allowable and necessary they must be supported by appropriate documentation.

The project promoters (in the case of per diems) and SCG did not take the necessary steps to ensure that proper supporting documentation was obtained and retained for all project expenditures.

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We are therefore unable to ascertain whether disbursements for per diems were actually received by the participants or to determine whether the disbursements noted above were reasonable, allowable and necessary.

We also note that the absence of a written procedures manual at both the SCG and the DEP has made it difficult to determine responsibilities for obtaining and retaining supporting documentation for expenditures incurred by each sub-project.

Recommendation

We recommend that a procedures manual be drawn up and approved by the Management Committee clearly defining roles and responsibilities of officials and outlining procedures to be adopted for every transaction including the need to obtain and retain adequate supporting documentation for transactions.

Management comments

USAID will take action to see that a procedures manual is drawn up and presented to the Management Committee for approval.

6.2 Questionable expenditure

We question project disbursements totalling FCFA 68,841,920 set out in paragraph 6.1 on the grounds that no third-party documentation such as vendor invoices, receipts, etc. could be provided in respect of these to justify the expenditure.

In addition, we question expenditure of FCFA 2,260,000 disbursed by Seminars on Health Policy reforms sub-project as follows:

<u>Description</u>	<u>Amount FCFA</u>	<u>Query</u>
Catering and lodging expenses	1,855,000	Participants had already been paid per diems at USAID approved rates amounting to FCFA 1,413,000. According to AID regulations either per diems or actual cost of lodging may be paid but not both.
Purchase of various items	319,660	This includes 160 toilet rolls, 60 air fresheners, 60 glasses and 36 insecticides.
Unsupported expenditure	<u>85,340</u>	No supporting documentation.
FCFA	2,260,000	
	=====	

Discussion

Project expenditure must be allowable, reasonable and necessary. In order to determine whether expenditure is allowable, reasonable and necessary appropriate third party supporting documentation must be obtained and retained for every transaction. All disbursement requests and subsequent returns must be scrutinised by both SCG and DEP to ensure that they are allowable, reasonable and necessary.

The SCG and DEP did not insist on appropriate supporting documentation being obtained and retained in respect of all project disbursements prior to approving these expenditures for payment. Where such supporting documentations were obtained, these were not always properly scrutinised to ensure that the expenses were allowable, reasonable and necessary.

Consequently payment has been made for questionable and unsupported expenditure amounting to FCFA 71,101,920, made up of expenditure without supporting documentation, FCFA 68,841,920 and questionable expenditure FCFA 2,260,000.

Recommendation

Every effort should be made to obtain the necessary supporting documentation for these disbursements amounting to FCFA 71,101,920 as noted above. If such support cannot be furnished, USAID/Niger should claim reimbursement from the sub-projects concerned.

Management Comments

A letter is being drafted by USAID/Niger to the Government of Niger to request that documentation be provided for the questioned expenditures, and explaining that if documentation cannot be produced, the questioned amounts will be due as a refund to USAID/Niger.

.3 Automated accounting environment - SCG

6.3.1 Lack of control consciousness in the automated accounting environment

We noted the following deficiencies in control consciousness at SCG:

- No organisation chart
- No written job descriptions for employees.
- Accounting system has not been formally approved by the Management Committee even though it has been in use for the past three years.
- No written systems development policy for new systems purchased or to be purchased.

- No written policy on procedure to be followed for changes to existing programs.
- Absence of written documentation on computer installation e.g. systems documentation, program documentation, operating instructions, etc.
- Work level of accountant appears excessive in view of the fact that his responsibilities include accounting for the SCG, approximately 40 Agricultural Sector Projects and 11 Health Sector projects.

Discussion

The Management Committee is required to ensure that books and records relating to NHSSP are maintained in accordance with generally accepted accounting principles. In a computer based system, controls over the development, testing, acceptance and implementation of accounting programs must be in place before such programs are operational.

The Management Committee and SCG management failed to establish the relevant controls over the computerisation of the accounting records.

Consequently, adequate controls have not been established over development, testing, acceptance and implementation of the computer based accounting system. Reports generated by this system cannot therefore form a reliable basis for decision making and control.

Recommendation

We recommend that:

- a complete and comprehensive accounting and procedures manual incorporating internal accounting controls and audit trail is designed and approved by the Management Committee.
- a uniform systems development policy (including testing, acceptance and implementation) is designed and consistently applied.
- a policy for future changes to existing programs is created.
- EDP standards ensuring that uniform documentation (system, program and user documentation) is prepared for each EDP application be adopted.
- the size of the accounting and EDP department be re-examined and, if necessary, enlarged in view of the number and value of transactions which require processing.

Management Comments

USAID is attempting to establish an appropriate accounting system and procedures manual. Staffing needs will be addressed in the upcoming ASDG nonfederal audit. The questions of systems development and policy for changes can be addressed once the system has been installed and is operational, so that changes can be identified, if necessary.

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6.3.2 Inadequate segregation of duties

- There is no segregation of duties between
 - programming
 - computer operations/data input
 - input/output reconciliation
 - physical custody of program and data files.
- The accountant is the only employee in the organisation who is familiar with the use of computers and no arrangements are in place for relief should he be absent due to holidays or other causes.
- The accountant who is responsible for computer processing, also amends master files and corrects input errors.

Discussion

A reliable and efficient computer based accounting system must include adequate segregation of duties between functions at all stages of the development and implementation processes.

The Management Committee was not involved in the computerisation process and, therefore, could not ensure that segregation of duties was maintained.

A computer based accounting system with significant deficiencies in segregation of duties has therefore been adopted (by default) which limits the extent to which management can rely on computer generated reports.

Recommendation

We recommend that the design of a comprehensive accounting system outlined in our recommendation 6.3.1 above is extended to include an adequate level of segregation of duties.

Management Comments

This concern arises partly as a result of significant staff reductions that recently were imposed on the Secretariat. USAID and MOP are fully aware of the lack of segregation of duties that resulted from this action, and USAID and MOP will remedy that problem based on the organizational structure recommended in the upcoming ASDG audit.

6.3.3 Deficiencies in control over the physical custody of assets and records.

- No written disaster-recovery plan.
- No off-site storage of critical files, programs and systems documentation.
- No arrangement for back-up processing facilities.
- Manual accounting records not kept in fire-proof cabinets.
- No evidence of insurance of office equipment.

Discussion

Assets and records must be adequately protected from physical damage and proper procedures established to recreate accounting information in the event of a system failure or breakdown.

SCG did not institute the necessary procedures to ensure that assets and records are adequately protected.

The assets and records of SCG are exposed to a significant degree of risk in the event of a disaster. There is no effective method of recreating accounting data which could be destroyed through accident or deliberate intent.

Recommendation

We recommend that:

- a disaster recovery plan be drawn up by SCG;
- copies of critical files, programs and systems documentation be stored at a separate location;
- formal arrangements for the use of back-up processing facilities be made with an establishment using similar systems;
- manual accounting records be kept in fire-proof cabinets; and
- all office equipment be adequately insured against fire and burglary.

Management Comments

USAID agrees in principle with these findings. The Mission is investigating how feasible it is to obtain fire-proof cabinets in Niger, and if so, at what price. Costs may be such that the Mission would be able only to recommend regular metal filing cabinets such as those used throughout most of the offices in USAID. The Mission, however, does not agree with the requirement to insure, since most government entities self-insure against loss of property.

6.4 Internal Control weakness and deficiencies - SCG6.4.1 Lack of reconciliation controls

There is no evidence that SCG either receives reports from the accountant at the DEP or reviews DEP's accounting books and records periodically. There is also no evidence of a reconciliation between the accounting records of the DEP and those of SCG.

Discussion

SCG is required to monitor and supervise the work of the accountant of the DEP. This includes the review and reconciliation of the two sets of records.

The SCG failed to fulfil its supervisory obligations.

Non-reconciliation of the two sets of records has resulted in a net unexplained difference of FCFA 109,449,656 as at 31st December, 1989. The make up of this amount is shown in appendix 2.

Recommendation

We recommend that :

SCG ensures that a properly documented accounting system is put in place at the DEP.

Both records be compared and reconciled each month and any reconciling items promptly identified and resolved.

SCG periodically (at least quarterly) reviews the books and records of the DEP.

Management Comments

The Mission plans that the accounting system and procedures as developed for the Secretariat will be put in place at the DEP as well. They agree that the Secretariat should carry out its responsibilities regarding monitoring and reconciliation of accounting records, and will communicate this to MOP. Until that is a viable procedure, USAID will provide assistance directly in the area of financial management and reconciliation of records.

6.4.2 Irregular preparation of Treasury reconciliation statements and unreliability of Treasury statements

Reconciliations between statements received from the Treasury in respect of SCG's general account (7301) were not prepared on a regular basis. In cases where they were prepared, reliance could not be placed on the reconciliation due to the fact that Treasury statements are misleading, incorrect and therefore entirely unreliable for the control function which should be obtained from the preparation of reconciliation statements.

Photocopies of Treasury statements showing different balances on the same date are included in Appendix 4. (Discrepancies are highlighted in yellow)

Discussion

Preparation of monthly reconciliations between statements received from the Treasury and SCG's own records form an important independent control over the completeness and accuracy of the accounting records.

SCG management did not ensure that monthly reports and reconciled bank accounts were prepared by the Accountant for submission to the Odonnateur Délégué and USAID. Errors, omissions and inconsistencies on Treasury statements are outside the control of SCG management.

We conclude that independent control over the completeness and accuracy of the accounting records which should have been obtained through the regular preparation of reconciliation statements had been lost.

Recommendation

We recommend that the errors, omissions and inconsistencies in the GON Treasury statements be taken up by USAID/Niger at the highest level with the Treasury management, stressing the importance and need for accuracy and reliability in financial information relating to the NHSSP Grant.

Management Comments

USAID will formally notify the GON Treasury management of its concerns over the unreliability of the Government of Niger's Treasury reports, and request immediate corrective action.

6.4.3 Lack of control over the use of office supplies and fuel vouchers

No system is in place to monitor and control the use of office supplies and fuel vouchers.

Discussion

Acquisition and usage of office supplies and gas coupons should be adequately monitored and controlled to ensure that proper use or wastage of resources does not occur.

SCG management did not introduce the procedures to effect this.

As a result, office supplies and gas coupons are vulnerable to loss, misuse or theft.

Recommendation

We recommend that procedures to document, monitor and control the use of office supplies and gas coupons be designed and implemented as soon as possible.

Management Comments

Several months ago, the Financial Advisor at the Secretariat presented a package of forms and instructions to institute administrative controls over supplies, fuel consumption, telephone and xerox usage, time and attendance, etc. Getting the Secretariat staff to follow the system has been the problem. Included in the letter that will be sent by USAID to the Government of Niger addressing these concerns is a request that this system be formally approved by the Management Committee and executed by the Secretariat.

6.5 Internal control weaknesses and deficiencies - DEP

6.5.1 Lack of comprehensive system of accounting and internal control

We noted the following inadequacies in the system of accounting and internal control:

- No written job description for accountant
- No written accounting and internal control system
- No provision for a petty cash float
- Requests for funds from project promoters for payment of per diems or for purchases of office and other supplies not documented.
- Accounting system cannot record refunds of imprests given out for contingencies.
- No system to monitor and control the use of office supplies and fuel vouchers.
- Reporting lines not clearly defined. Monthly reports were never submitted to SCG and only occasionally to USAID.
- No reconciliation between the "journal d'engagement" (subsidiary ledger) and the "grande livre" (general ledger) to disclose posting errors, if any.
- Fixed assets register does not include serial or other identification numbers and the location of fixed assets.
- "Fiche de traitement" (an accounting and budgetary control form) not prepared for every transaction and in cases where prepared, not fully completed in all material respects.
- Bank reconciliation statements for account 4301 not prepared monthly.

Discussion

SCG is responsible for ensuring that an adequate accounting system is established and maintained at the DEP in accordance with generally accepted accounting principles to present fairly the receipt and use of goods and services acquired under the Grant.

SCG did not establish such an accounting system at the DEP.

The accounting system was established by the accountant himself (a commendable effort on his part) and has not been reviewed by SCG. Consequently, the system contains severe limitations which may impair the reliability of the financial data produced.

Recommendation

We recommend that a full and comprehensive accounting system be designed for the DEP which would correct the deficiencies noted above and be compatible with that established at SCG.

Management Comments

The Mission stated that the accounting system, planned for installation in the Secretariat, will also be installed in other Government of Niger entities, including the DEP.

6.6 Compliance with Provisions of Programme Implementation Letters No. 7 and No. 8

We noted the following instances of non-compliance with the above mentioned Programme Implementation Letters (PIL) but which we do not consider material to our audit opinion.

- "Use of funds authorisation " form which should be signed by the Ordonnateur Délégué and Director of USAID/Niger could not be traced for the following projects:

FCFA

Journées d'Etude de la Santé	26,759,310
Supervision et Tournée of the Minister of Public Health	5,336,810

- Originals of supporting documents were not retained at SCG because of the Treasury's requirement that payments will only be made against original invoices. Photocopies of invoices were retained at the DEP and others at SCG. However, in some cases originals of invoices were found at the DEP.
- Monthly bank reconciliations statements were not prepared by SCG or DEP.
- Quarterly reviews of SCG were not carried out by USAID/Niger during 1989.
- Uniform descriptions and account codes for budget line items included in project proposals were not used. This would be necessary should a comprehensive accounting and reporting system be established.
- USAID/Niger's 8% share of FCFA 640,200,000 released to the Counterpart fund on 25th September, 1987 was not transferred to USAID until 10th March, 1988, five months later than the 5 days specified in PIL No.8.

Discussion

Project implementation letters are designed to amplify the detailed procedure to be followed in compliance with the terms and conditions of Grant agreements. The Minister of Plan signs these letters as evidence of concurrence with the contents.

The Ministry of Plan and USAID/Niger did not comply with all the terms and conditions of PIL No.7 and PIL No.8.

Non-compliance with the terms of the above noted PILs has resulted in disagreement over the amount of funding granted to Journées d'Etude de la Santé, inconsistencies in record-retention procedures adopted by SCG and DEP, inadequacies in internal controls remaining undetected and delays in transfer of funds to USAID.

Recommendation

We recommend that in future every effort is made by the GON to comply with the requirements of PILs.

Management Comments

USAID will insist on compliance with PILs in the future, and in addition, will request either appropriate documentation for expenditures or refund for amounts discussed in this finding.

6.7 Other pertinent matters

6.7.1 Our review of the functions performed by SCG and the accounting unit at the DEP indicate that there is considerable duplication of effort in accounting for receipts and disbursements of funds under the NHSSP. This has resulted in unnecessary delays in effecting payments to promoters and suppliers as well as significant costs in obtaining photocopies of all accounting source data.

Recommendation

We recommend that the AID Mission undertake a study of the usefulness and effectiveness of retaining the accounting unit at the DEP vis-a-vis expanding the accounting department at SCG to account for all sub-projects in detail.

Management Comments

The DEP is responsible for tracking more than the projects administered by the Secretariat. Therefore, it is not possible to eliminate the DEP unit and transfer it to the Secretariat. USAID will study the situation during implementation of any changes flowing from the installation of new systems and procedures to see where streamlining is possible.

6.7.2 The account opened at the Treasury (4301) in respect of four sub-projects promoted by USAID (namely, Support to the program for the fight against diarrheal disease, Support for health policy research, Seminars on Health policy reforms, and Programme for the supervision of village health teams) with a total funding of FCFA 160,128,092 in non-interest bearing accounts.

Recommendation

We recommend transferring these balances to an interest bearing account so that a significant amount of additional funding could be obtained.

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Management Comments

The question of interest bearing accounts will be addressed by the Mission to the Government of Niger in a general letter on this subject as it concerns several USAID/Niger project activities. This will be drafted and sent in the near future.

- 6.7.3 The procedures for obtaining funds for per diems or payment of suppliers invoices are often lengthy and complicated resulting in several promoters financing project activities from other sources and subsequently claiming reimbursement from the DEP.

Recommendation

We recommend that the AID Mission communicate with the appropriate authorities with a view to reducing the delays inherent in the payment process.

Management Comments

A letter was sent on June 22, 1990 to the Government by the Acting Mission Director stating the problem and asking that it be resolved.

- 6.7.4 Our review of reconciliation statements prepared subsequent to 31st December, 1989 revealed that payments to certain suppliers had not been effected by the Treasury for up to six months with the result that these suppliers no longer accept orders from NHSSP supported projects.

Recommendation

We recommend that the AID Mission communicate with the Treasury management regarding the effects on the program of delays in meeting the claims of legitimate suppliers.

Management Comments

The Mission has inquired about the problem and believes the main delay is at the Treasury level. They will study the procedures in place as modifications are made to the administrative and accounting systems in order to streamline payment procedures to the extent possible. The Mission will address its concerns to the GON in writing.

APPENDICES

Appendix 1PROJECTS APPROVED AND TOTAL DISBURSEMENTS FOR THE PERIODJUNE 1, 1988 TO DECEMBER 31, 1989

	AMOUNT APPROVED FCFA	AMOUNT DISBURSED FCFA
1. Journées d'Etudes de la Santé	16,759,310*	24,259,310
2. Supervision et Tournée of the Ministry of Public Health	5,336,810**	5,336,810
3. Support to the Program of the fight against diarrheal disease	32,078,492	
4. Support to Health Policy Research	42,000,000	17,454,621
5. Seminars on Health Policy Reforms	35,332,000	7,201,222
6. Program for the supervision of village Health Teams	50,717,600	21,976,946
7. National Health Information System	123,624,990	81,448,036
8. Support for the Co-ordination of the Health Sector Support Grant	50,668,333	23,228,736
9. Support for the Supervision of Health Services	30,444,000	2,476,188
10. Support to Médecins Sans Frontières	92,700,000	93,019,692
11. Support for the Vaccination Campaign	<u>12,810,000</u>	<u>9,926,924</u>
	492,471,535	286,328,485
	=====	=====

*There is disagreement between USAID/Niger and GON over the exact amount approved. GON claims that FCFA 24,259,310 was approved while USAID maintains that only FCFA 16,759,310 was approved.

** No evidence of approval of this amount.

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Appendix 2DIFFERENCES BETWEEN SCG AND DEP RECORDS OF PROJECT EXPENDITURE AT 31ST DECEMBER, 1989

	<u>PER SCG</u> <u>FCFA</u>	<u>PER DEP</u> <u>FCFA</u>	<u>DIFFERENCE</u> <u>FCFA</u>
Journées d'Etudes de la Santé	24,259,310	-	24,259,310
Supervision et Tournée of the Minister of Public Health	-	-	-
Support to Programme for the fight against diarrheal disease			
Support to Health Policy Research Seminars on Health Policy Reforms	140,476,099	46,632,789	93,843,310
Programme for the supervision of village health teams			
National Health Information System	78,513,002	81,448,036	(2,935,034)
Support for Co-ordination of Health Sector Support Grant	23,354,761	23,228,736	126,025
Support for the supervision of health services	2,476,188	2,476,188	
Support for the vaccination campaign	4,082,969	9,926,924	(5,843,955)
	<u>273,162,329</u>	<u>163,712,673</u>	<u>109,449,656</u>

Appendix 3SUMMARY OF FINDINGS ON PROJECT BY PROJECT BASIS1. Journées d'Etudes de la Santé

1.1 Approval procedures were not followed. Consequently there is disagreement between USAID/Niger and GON as to the exact amount of funding approved. USAID/Niger maintains that only FCFA 16,759,310 was approved while GON insists that FCFA 24,259,310 was approved. No "Use of Funds authorisation" form could be traced,

1.2 No supporting document other than the budget for FCFA 24,259,310 could be produced for our inspection at either SCG or the DEP.

2. Supervision et Tournée of the Minister of Public Health

2.1 Approval procedures were not followed. No "Use of funds authorisation" form could be traced.

2.2 No supporting documentation at all could be traced.

3. Support to the Program for the fight against diarrheal disease

No expenditure at 31.12.89.

4. Support to Health Policy Research

4.1 40 transactions were recorded

27 supporting documents were found at SCG which were not at the DEP. (Evidence of inconsistencies in record keeping).

18 transactions had no "Fiche de traitement" attached. (Evidence of non-compliance with laid down procedure).

4.2 Per diem/salaries paid which were not signed for by recipients.
(Questionable expenditure)

<u>OP NO.</u>	<u>Date</u>	<u>Details</u>	<u>FCFA</u>
2399	26/5/89	K.J. Yacouba - allowance	160,000
3618	31/8/89	K.J. Yocouba - allowance	75,000
2339	19/5/89	O. Magagi - per diems	1,000,000
2740	13/6/89	O. Magagi - per diems	70,000
2738	13/6/89	O. Magagi - Per diems	<u>200,000</u>
			<u>1,505,000</u>

4.3 OP 5739 dated 22/12/88 for FCFA 100,000 was issued in the name of Mohammed Zeynabou to establish a petty cash float. No returns of disbursements made from this float. (Questionable expenditure).

- 4.4 The following fuel vouchers were signed for by M. Bashir, SCG accountant even though they were purchased on behalf of this project. (Evidence of lack of control over fuel vouchers).

			<u>FCFA</u>
OV 0097	10/1/89	Fuel vouchers	1,328,247
OV 5765	23/12/88	Fuel vouchers	<u>1,018,125</u>
			<u>2,346,372</u>

5. Seminars on Health Policy Reforms

5.1 15 transactions were recorded

2 supporting documents were found at the SCG which were not at the DEP. (Evidence of inconsistencies in record -keeping)..

3 transactions had no "Fiche de Traitement" attached. (Evidence of non-compliance with laid down procedure).

5.2 Wastage of funds at Kollo Seminar. (Questionable expenditure)

OP4760 18/10/89 Total amount disbursed FCFA 2,260,000

Although participants had already been paid FCFA 1,413,000 as per diem allowances an additional amount of FCFA 1,855,000 was spent on catering and lodging. A further FCFA 405,000 was disbursed in respect of which supporting documentation for only FCFA 319,660 was attached.

Included in the amount of FCFA 319,660 were the following items:

		<u>FCFA</u>
40 x 4	Packets toilet rolls	67,600
60	Air fresheners	
		106,200
60	Glasses	18,600
36	Insecticides	<u>39,600</u>
		<u>232,000</u>

5.3 Disbursements with no supporting documentation attached (Questionable expenditure).

			<u>FCFA</u>	<u>FCFA</u>
Per diems	OP 0047	6/1/89	953,000	
Per diems	OP 5532	7/11/88	<u>65,000</u>	
				1,018,000
Reproduction/photocopy	OP 1000	3/11/89		357,000
Incidental expenses	OP 0046	6/1/89		<u>1,000,000</u>
				<u>1,475,000</u>

6. Program for the supervision of village health teams

6.1 12 transactions were recorded

9 supporting documents were found at SCG which were not at the DEP. (Evidence of inconsistencies in record-keeping).

10 transactions had no "Fiche de traitement" attached (Evidence of non-compliance with laid down procedures).

6.2 No supporting documentation at all could be traced for a disbursement of FCFA 333,000. No "Ordre de paiement" could be traced.

6.3 The following fuel vouchers were signed for by M. Bachir SCG accountant even though they were purchased on behalf of this project. (Evidence of lack of control over fuel vouchers).

		<u>FCFA</u>
OV 5214	21/11/88	3,836,358
OV 5388	25/11/88	3,836,358
OV 0555	12/12/88	2,066,739
OV 1728	10/4/89	<u>3,836,358</u>
		<u>13,515,813</u>

7. National Health Information System

7.1 33 transactions were recorded

3 supporting documents were found at SCG which were not at the DEP. (Evidence of inconsistencies in record-keeping)

2 transactions had no "Fiche de traitement" attached. (Evidence of non compliance with laid down procedure).

7.2 Per diems paid which were not signed for by recipients (Questionable expenditure).

<u>OP NO</u>	<u>Date</u>	<u>Details</u>	<u>FCFA</u>
2441	8.6.89	Per diems	6,432,800
4183	5.9.89	Per diems	3,872,000
4182	5.9.89	Per diems	1,339,200
4249	7.9.88	Per diems	4,822,400
4250	7.9.88	Per diems	4,672,800
4248	8.9.89	Per diems	6,185,600
5189	25.10.89	Per diems	897,600
5187	25.10.89	Per diems	4,760,800
5188	25.10.89	Per diems	<u>2,349,600</u>
			<u>35,832,800</u>

Note: The FCFA values shown above include a 10% contingency provision (total approx. FCFA 3,257,527) which was also not accounted for.

7.3 Assets (computers, printers etc.) were not adequately described in the fixed assets register. Details of serial numbers, location, etc. were not provided.

8. Support for the Co-ordination of the health sector support grant.

8.1 24 transactions were recorded

2 transactions had no "Fiche de traitement" attached. (Evidence of non-compliance with laid down procedure).

8.2 Licence numbers of vehicles purchased were not included in the fixed assets register. Identification numbers for office furniture and their locations were also not included in the register.

9. Support for the supervision of health services

1 transaction was recorded which had no "Fiche de traitement" attached.

10. Support to Médecins Sans Frontières

Médecins Sans Frontières does not operate a formal accounting system incorporating internal accounting controls. All transactions are initiated and recorded by the Administrator who is the chief executive of the organisation.

We consider the accounting system adopted by the Administrator to be adequate for the purpose.

However we draw attention to the fact that telephone charges amounted to FCFA 8,021,822 out of total office running costs of FCFA 16,369,692.

Included in telephone charges are bills for two residences in Niamey as follows:

	<u>FCFA</u>
House No. 1	1,514,400
House no. 2	<u>1,023,125</u>
	<u>2,537,525</u>

11. Support to the vaccination campaign

11.1 6 transactions were recorded

1 transaction had no "Fiche de traitement" attached.

11.2 The sub-projects' two vehicles have not been included in the fixed assets register.

11.3 We were unable to physically inspect the sub-projects' vehicles which were not in Niamey at the time of our visit.

Appendix 4LIST OF ABBREVIATIONS

USAID, AID	The United States Agency for International Development
NHSSP	Niger Health Sector Support Programme
GON	The Government of Niger
US	The United States of America
MSP	Ministère de la Santé Publique (Ministry of Public Health)
MP	Ministère du Plan (Ministry of Plan)
DEP Studies and	Direction des Etudes et de la Programmation (Directorate of Programming, Ministry of Public Health)
SCG secretariat)	Secrétariat des Comités de Gestion (Management Committee secretariat)

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