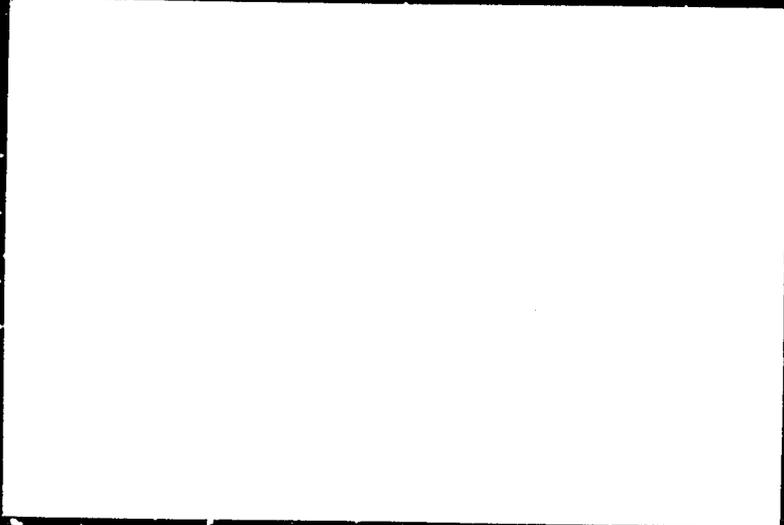


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PN-ARB-528

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**REVIEW OF FINANCIAL
AND BUDGETARY MANAGEMENT AT
THE NATIONAL POPULATION OFFICE
OF RWANDA (ONAPO)**

**Report on the FPMT consultancy
conducted between August 20-31, 1990**

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1.0 BACKGROUND

1.1 CONTEXT OF THE CONSULTATION

The following consultancy took place in Kigali from the 20th to the 30th of August, 1990, for the Rwandan National Population Office (ONAPO) and the United States Agency for International Development (USAID-Rwanda). It was conducted within the framework of the technical assistance activities of the Family Planning Management Training (FPMT) program of Management Sciences for Health (MSH) and was made possible by a buy-in from USAID-RWANDA to FPMT-MSH.

This trip followed up and completed a recent consultancy in Rwanda by the same consultant (from May 26 to June 8, 1990). This consultancy consisted of providing technical assistance to ONAPO in order to make it eligible for the advance of funds provided (in the Project Implementation Letter (PIL) 3 and 4) to finance the Demographic Health Survey (DHS) to be conducted during the second phase of the Maternal Child Health/Family Planning program (696-0128 MCH/FP II). After this consultancy and on the basis of our recommendations, USAID agreed to grant the first advance of funds requested by ONAPO (Annex 2 of the report on the May/June 1990 consultation) which was meant to cover the expenses of the survey until July 31, 1990.

The main goal of the present consultancy was, first, to insure that the recommendations outlined by the consultant during his May 1990 visit had been abided by and, secondly, to work in close collaboration with the Administrative and Financial Department (SAF) of ONAPO as well as with the office of the controller of USAID in Kigali, in order to solve the problems encountered during the financial and budgetary management of the DHS.

Before continuing, it is important to point out and keep in mind that ONAPO did not have the advantage of the head of the SAF's presence between the two consultations. The latter was attending a training program at the University of Pittsburgh in the United States. The second consultancy and the follow-up of the recommendations from the May 1990 consultancy began right after his return.

1.2 SCOPE OF WORK FOR THE CONSULTANCY

1. Report to the head of the Health/Population/Nutrition Office (HPN) and to the controller of USAID-KIGALI the changes noted within ONAPO in terms of accounting, personnel recruiting and implementation of the recommendations of the external auditors.
2. Meet with the head of the SAF and his agents so as to take stock of the progress made in implementing the recommendations of the previous consultation. Identify the areas requiring special attention.

3. Reinforce financial procedures within the SAF, continue on-the-job training and provide any relevant advice in the areas or activities mentioned above.

2.0 REVISION OF RECOMMENDATIONS OUTLINED DURING THE MAY-JUNE 1990 CONSULTATION

2.1 ADAPTATION OF THE ACCOUNTING SYSTEM

Recommendation 1.1: That the accounting system in use at ONAPO, which is based on the OCAM system, be maintained and adapted to present needs, especially in the area of budgetary control.

The adaptations of the accounting system described and explained in the first annex of the report on the May-June 1990 consultancy have not been introduced during this period.

Consequences: The coordination between accounting and budgetary control suffers from this. Therefore, integrating on-going commitments and the balances of financial aid and grant accounts to the accounting plan remains a sporadic and ill-managed procedure. Preparing exhaustive account statements for the budgetary plan will be difficult.

Action: The head of accounting and the agent responsible for foreign aid-USAID have some catching up to do. On-going commitments with a fixed deadline must be evaluated and calculated. This date should correspond to the start of the daily drafting of index cards recording budgetary follow-up. The results of this work will allow the up-dating of accounting papers and books as well as the up-dating of budgetary index cards. Then, the accounting papers and books should periodically be rewritten so as to include new commitments. We consider that a weekly write-up will be sufficient. The source of this write-up would be the totality of the transactions of the period which are registered on the budgetary index cards (or registered in the visa register).

Recommendation 1.2: (a) That the accounting techniques which are described in the first annex be applied without further delay to the management of USAID subsidies, and that (b) the content of this document be also fully applied to the subsidies coming from other aid organizations as well as government grants.

- (a) see comments to recommendation 1.1.
- (b) The recommendation is not being applied to any subsidy or grant. The goal to be achieved still consists in adapting the accounting system, first to USAID subsidies and, more particularly, to those used to finance the DHS, and then, to generalize the new practices for other subsidies and grants.

Recommendation 1.3: That the accounts for the commitments and the budgetary sources be charged on a permanent basis and not only at the end of a period.

This recommendation has not been applied during the period. Its application depends directly on the proper application of recommendations 1.1 and 1.2.

Recommendation 1.4: That the accounting entries 41, 44, 45 and 49 be modified according to the specifications of the May-June 1990 report so that the accounting of budget and commitments transactions may be done correctly.

This recommendation has not been applied during the period. Its application depends directly on the proper application of recommendations 1.1 and 1.2.

Recommendation 1.5: That the system which extends account numbers already in use for certain account categories (for instance, for the payable accounts where extensions to the account number help to distinguish suppliers from one another and ensure the existence of auxiliary supplier accounts) be applied to new categories of accounts.

This recommendation has not been applied during the period. Its application depends directly on the proper application of recommendation 1.4.

2.2 REVISION OF BUDGETARY MANAGEMENT PRACTICES

Recommendation 2.1 (a) That the visa be issued before entering into a contract with a third party rather than when a bill is received or paid. (b) That no purchase order, exit authorization, travel papers or withdrawal voucher be taken into consideration as part of ONAPO commitments before a visa of budgetary control has been stamped on the document and approved according to the regular procedure.

- (a) This recommendation has been applied during the period in that the visa of budgetary control "when it was stamped" was issued before entering into a commitment and not when the billing or its payment took place.
- (b) This recommendation has been, on the whole, partly applied during the period. Its application is satisfactory as far as the issuing of orders to acquire supplies, goods and equipment is concerned. It is not satisfactory however as far as the issuing of exit authorizations for vehicles belonging to ONAPO or the issuing of travel papers is concerned. We have noticed that these documents rarely received a visa of budgetary control during this period.

Consequences: Consequently, monitoring of budgets was only partly ensured and the verification of the appropriateness of funding was insufficient.

Actions: i) The SAF must organize its activities so that the procedure for budgetary control can take place at all times without any difficulties other than the ones inherent to the control itself. There should be no delays due to the absence of a SAF representative. Interim and replacement systems (even for short-term leaves)

must be planned and set up. The procedure should not be stalled due to confusion in the book-keeping or the loss of stamps for example. All the necessary measures must therefore be taken in order to eliminate situations in which a visa is not issued for reasons which do not exclusively result from the requirements of the control itself. Lack of organization at this level is a direct invitation to ONAPO staff to violate the procedure. The head of the SAF is responsible for organizing his department accordingly.

ii) The head office must provide unwavering support to the SAF during the application of this procedure. It must make sure that the agents of both departments of ONAPO, as well as those directly linked to it, abide by the procedure rigorously and without exception. The various sanctions provided for in the public administration regulations must be applied according to the seriousness of the fault committed. A memo to that effect must be circulated.

iii) The head of the SAF in coordination with the SEP and with the support of the head office should organize awareness sessions involving all the agents of the Office. These sessions would explain why visas of budgetary control are issued and explain how the procedure is done.

Recommendation 2.2: That the person in charge of the visa of budgetary control establish a file of budgetary follow-up for each "budgetary line/funding source" combination.

This recommendation has not been properly applied during the period. The agent responsible for the visa established budgetary files according to the activities involved as opposed to the nature of the expenses. Hence, the agent wrote up commitments of a different nature in the same budgetary follow-up file.

Consequences: This technical difficulty, added to the fact that the issuing of visas of budgetary control is not rigorously applied, means that ONAPO knows on a permanent basis neither the level of commitment nor the amount of funds available in each budget.

Actions: During the consultancy, we have completed the training of the appropriate staff member and have established a complete set of principal and auxiliary budgetary files needed for the management of the DHS grant. We initialized these files and provided whatever information was necessary to register the first entries. The head of the accounting department should supervise, at first closely and then regularly, the work done by the agent responsible for the visa as well as the keeping of the budgetary files.

Recommendation 2.3: In order to insure an appropriate amount of clarity while communicating financial and budgetary data to the funding institutions or to the Rwandan government, it is essential that the accounting tables and the follow-up files which match them have a title identical to the elements appearing in the official documents which bear and detail the budgets and grants allocated.

This recommendation has been partly satisfied during the period. A more careful presentation of the budget detailed in the Third Annex of PIL-03 would have spared ONAPO some confusion in the accounting of salaries.

Consequences: This shortcoming displayed in the presentation of the annex led to important errors in the payment of salaries and for purchases of equipment. These errors are quite apparent in the two liquidation reports on the first advance of funds for the DHS.

Actions: i) That USAID and ONAPO pay more careful attention to the preparation of detailed budgets, both in terms of presentation and in terms of payment classification.

ii) During the consultancy, we rectified the liquidation reports which had already been transmitted to USAID and we provided a non-official copy of the corrected liquidation reports to the interested parties.

Recommendation 2.4: The agent responsible for the visa should, every time he stamps a visa, enter it in a book called "the visa register".

This recommendation has not been applied during the period. This recommendation was only formulated in the consultancy report. The SAF agents only became aware of its existence at a later point.

Actions: We have revised the format which the head of accounting intended to give to the register and have expressed a favorable opinion of the project. We were able to observe that the agents involved were completely convinced that the register of visas of budgetary control was useful and necessary. A revision of this recommendation will be needed at a later point but, during the consultancy, we witnessed the setting up of the document.

Recommendation 2.5: That the SAF and the SEP work in close cooperation during each stage of the budgetary management.

The situation in this area has greatly improved. Yet important improvements still need to be made. Cooperation and coordination still remain insufficient and the process by which budgets for activities come to life is not systematic enough. The amendments to the PIL-03 are one of the manifestations of this weakness in cooperation and coordination.

Actions: i) We have noticed that the head of the SAF did not attend the coordination meetings for the project with USAID, nor the internal meetings. We consider that this situation deprives the SAF of many openings necessary to fully understand the nature, the purpose and the extent of the activities which have taken place, which are taking place, and which will take place. This shortcoming partly accounts for the apparent weakness of the process of budgeting for activities.

ONAPO management has acknowledged this problem and intends to adopt the necessary corrections. The same is true of USAID management who clearly indicated the desire to associate the accounting personnel of the mission with the coordinating authorities of the project.

ii) The SEP should only provide descriptive and explanatory elements comprising the programs of activities along with a detailed list of the factors needed for their implementation. The SAF should, in turn, give an estimate of the costs of all these factors. Hence, each department would act in its own field of competence and the outcome of their coordinated actions would be the production of activities budgets. The two departments must confer at the last stage in order to revise the budgets before its official publication.

2.3 FINANCIAL MANAGEMENT OF THE MCH/FP-II GRANT (PIL-03)

Recommendation 3.1: That the initial request for funds formulated by ONAPO to finance the activities of the DHS cover a two-month period rather than a thirty-day one.

This recommendation has been applied but must be extended to all the forthcoming requests. From now on, these must cover sixty days rather than thirty. Thirty days do not leave enough room to manoeuvre since any unforeseen event which may occur at USAID or ONAPO (delays, errors) could result in a shortage of liquidities. A lack of funds, even if it is temporary, can have a harmful effect on the activities of the project. As a matter of fact, during our consultancy, there was an acute problem of liquidities.

Actions i) We suggested to the head of the SAF that he write out a cash forecast for the first two weeks of September, in order to establish whether the funds from the ordinary ONAPO budget would be sufficient to temporarily finance the research activities. By analyzing the cash forecast of the ordinary budget, we established that 2 million frw were available on the condition that the check expected for the August advance of funds arrive on time (mid-September). It is understood that this sum should only be used to cover urgent payments. USAID, through its manager, confirmed, during the plenary meeting held on August 30, that the request for a check had been transmitted and that it would be in their hands at the agreed time.

ii) USAID accepted that ONAPO request advances for funds covering 60 days instead of 30. The project will benefit from this increased flexibility in the payment of funds for the first time when requesting an advance for October and November 1990. When the consultancy took place, the request for an advance for September had already been transmitted to USAID-KIGALI.

Recommendation 3.2: That reports be elaborated and submitted monthly by ONAPO to USAID. These monthly reports should be received by USAID no later than on the 10th of

the following month. It usually takes a maximum of 15 days for USAID-Rwanda to receive a check after having requested it from its regional bureau. ONAPO should therefore scrupulously conform to this agenda in order to avoid shortages of funds.

In practice, this agenda has not been respected. The first request for an advance was received late by USAID. The same problem happened with the first monthly reports. Moreover, the processing of documents at USAID was slowed down by divergences concerning the billing of travel expenses for ONAPO vehicles as part of the activities of the survey.

Actions i) The head of the department has guaranteed that the catching-up done by the SAF will be such that the delay in the drafting of reports will have been made up for by mid-September.

ii) USAID agreed to immediately request a check from its regional bureau to cover September activities even though the August advance had not been paid to ONAPO nor obviously spent. The check will be kept by USAID-KIGALI until the August advance has been spent. As for the check financing the August activities, it was expected during our consultancy.

Recommendation 3.3: During the drafting of the next monthly reports on budgetary follow-up, we recommend that the Office keep the same format as the one developed for the initial phase (see annex 2 of the report on the May-June 1990 consultancy), that is a chart describing the program of activities in chronological order followed by the detailed budget of each activity and by a rough chart. This document should be used each time as a model to fill out USAID forms.

This recommendation has been applied.

2.4 SAF PERSONNEL MANAGEMENT

Recommendation 4.1: That ONAPO management recruit without delay an accountant who should be under contract for the duration of the DHS project and who should be appointed full-time to the accounting of transactions related to the MCH/FP-II PIL-04 grant (DHS). This agent should work in the sub-department Aides Extérieures de la Section Comptabilité.

This recommendation has been properly applied. The idea of recruiting an accountant was accepted by ONAPO and they successfully hired one for the external aid sub-department for the duration of the DHS project.

However, during our consultancy, uncertainty remained as to the salary of the agent. The latter expected to be paid according to what USAID pays normally in its own administration in Kigali or in the projects in which it is directly in charge of management. ONAPO, however, defines the wages of a staff member according to public administration regulations. The gap is substantial enough to prevent ONAPO from filling it, even with bonuses and/or

other benefits, without upsetting its general salary structure and the structure of the SAF in particular.

We recommended that ONAPO add a bonus to the regular salary received by an agent of this competence as this bonus would improve the agent's wage conditions without upsetting the salary structure or by-passing state regulations. There are obviously some risks in this stance (especially if the position is occupied for a long time) but it is the fairest one.

2.5 ACCOUNTING PRACTICES FOR TRAVEL EXPENSES

Recommendation 5.1: a) That the entries in the section "REASONS FOR TRAVELLING" of the Exit Authorization be closely examined.

Progress has been made in the application of this recommendation. We have observed that a significant number of exit authorizations for vehicles had a vague or no entry in the "REASONS FOR TRAVELLING" section.

Recommendation 5.1: b) That the entries in the "REASONS FOR TRAVELLING" section correspond to activities provided for in the list of activities requiring travel.

This recommendation has not been applied. There still is no extensive list of activities requiring means of transportation and covering all the types of travel done by ONAPO.

Actions: This list should be established. It is an essential step in the drafting of a global kilometeric budget and of kilometeric budgets adapted to each department and project.

Recommendation 5.2: That the departments and sections in charge of executing activities take full responsibility for the planning of trips. If the head of the department is absent, another agent should be able to issue exit authorizations. It is therefore recommended that ONAPO management choose the agents authorized to allow the dispatch of vehicles with the help of the heads of department. A guideline should be issued for this purpose.

Though there seems to be a delegation of authority in this case, we have not been able to find a formal guideline establishing this delegation. The recommendation still holds.

Recommendation 5.3: That the kilometeric budgets be up-dated without any further delay so as to allow the budgetary follow-up of vehicle utilization, which is very important at ONAPO.

Kilometeric budgets have been elaborated for the management of the DHS and, in this particular instance, the follow-up of utilization has been possible.

Action: This practice should be extended to all the other activities of the Office.

Recommendation 5.4 That a kilometric rate expressed in Rwandan Francs be used to establish the transportation expenses to be attributed to the project.

This recommendation was applied as soon as the first report on the liquidation of the advance was drafted.

Recommendation 5.5 That the kilometric rate be reasonable and appropriate given the composition of ONAPO's fleet (cars, vans and Jeeps), the maintenance costs and the state of the country's roads. We estimate that a rate of 25 Rwandan Francs per kilometer would correspond correctly to these criteria.

This recommendation has not been applied during the period. ONAPO has used a far higher rate than the one recommended; its rate was based on an article published in the Official Newsletter of the Rwandan government.

Actions i) We have managed to convince the ONAPO managers to drop the high kilometric rates used to bill transportation costs related to the survey. These rates, which came from the Official Newsletter of the Rwandan government, have finally been viewed for what they really are: commercial rates for rentals for the transportation of travellers. For the time being, ONAPO has adopted the 25 frw/km rate we recommended during our previous consultancy and which is probably relatively close to the actual transportation costs.

ii) However, the official rate of the American government was 21 frw/km (rate obtained by converting \$0.25/mile), and it is possible that the cost in Rwanda is higher than the rate which has been recommended and adopted. A more precise estimate still needs to be done regarding this issue.

Recommendation 5.6: That the agent in charge of transportation write a weekly report estimating the amount which should be transferred to the regular budget or requested from the donating institutions in order to reimburse for the vehicle use during the completion of activities covered by the grants in question.

This recommendation has not been applied during the period. The reports are monthly and only include trips taken as part of the DHS.

Actions: The agent in charge of transportation must organize the administrative activities of his sub-department so that the internal reports on activities be produced on a weekly basis. Little by little, the trips taken as part of activities other than the DHS should also be the subject of internal reports on activities.

Recommendation 5.7: That the internal billing or the request for reimbursement destined to USAID be monthly.

This recommendation has been applied during the period though the time spent producing them was too long.

Actions: The systematic application of recommendation 5.6 would make the quasi-instant drafting of the monthly report possible at the end of the period and hence would avoid any delay.

2.6 MANAGEMENT OF LIQUIDITY ACCOUNTS

Recommendation 6.1: That the cashier, whatever the usual procedure may be, only pay when all the relevant papers (bill, request for an advance) have been stamped by the agent in charge of the visa of budgetary control.

This recommendation has not been applied during the period. Its application depends on the steps which should be taken to apply recommendation 2.1 which concerns visas of budgetary control.

Actions: The cashier should not pay if the relevant papers do not comply to the norms. The absence of a visa of budgetary control on a document makes it non-conformable to ONAPO regulations. The difficult cases in which the cashier is exposed to undue pressures should be reported to her immediate supervisor.

Recommendation 6.2: USAID should be officially informed by ONAPO that the title of the construction account for the DHS has been modified and that the current balance will still be reserved for the use it already is known for.

No evaluation of this recommendation has been done by the consultant during this consultancy.

Recommendation 6.3: That the checks and deposit slips be co-signed by two of the three following managers: the Director of ONAPO, the Head of the SAF and the Head of the SEP. The Director of ONAPO should automatically sign checks or deposit slips superior or equal to 100.000 frw (approximately \$1,000).

Recommendation 6.4: We recommend that the head of accounting no longer be a signatory for ONAPO bank accounts.

Neither of these recommendations has been applied during the period.

Actions: It is urgent that these recommendations be applied as soon as possible. Because of the nature of her work, the head of accounting should no longer be a signatory for bills or documents authorizing billing.

3.0 EVALUATION OF THE DEGREE OF COMPLIANCE WITH MANAGERIAL PRACTICES AND IMPLEMENTATION OF INTERNAL VERIFICATION MECHANISMS

During our second consultancy we have noticed that, despite the existence of real and significant progress given the circumstances, the main administrative and financial systems involved in the management of the grant did not fully comply to the norms of USAID nor to those of the Rwandan government.

For instance, the establishment of a visa of control which consists in verifying budgetary availability before the actual commitment of funds was not completed in a satisfactory manner when we arrived. In spite of the corrections made during this consultancy, it is not clear whether the files of budgetary follow-up will be adequately updated. Though regulations do not allow it, commitments were taken without a visa of budgetary control, and the budgetary follow-up of grants, donations or commitments will be very incomplete unless practices are drastically reformed.

This situation is particularly obvious regarding exit authorizations for vehicles. The repeated absence of visas on the documents shows the lack of budgetary follow-up concerning one of the most important entries in the financing of the DHS. This fact does not dispute the validity or the existence of these trips actually taken using ONAPO vehicles as part of the activities of the survey. Yet the shortcomings of the procedure in this area make the guarantees of economical and efficient use of the financial resources reserved for these trips unsatisfactory. The same can be said of the commitments concerning field benefits for ONAPO staff.

On the other hand, the procedure of the visa of control was already enforced concerning orders of supplies, goods and equipment. It is interesting to point out that the procedure has already been established in areas in which the coordination between the various parties involved is relatively simple (issuing order vouchers) while it is being set up late in areas in which coordination is more complex (issuing of exit authorizations or travel papers). This leads us to think that, given sustained and adequate efforts to train and make agents aware of this problem, this procedure will be extended to all types of budgetary commitments at ONAPO. The managerial staff is aware of this fact.

Problems with compliance have been identified in different areas and have been pointed out during previous consultancies and the independent audit. They are addressed primarily in the section of this report which revises the recommendations put forth in June 1990.

In order to increase even more the improvements at ONAPO as it tries to make its management comply with recognized standards and in order to provide the head of the SAF with technical and formal help in that direction, we recommend that a **MANUAL OF INTERNAL VERIFICATION OF COMPLIANCE FOR ADMINISTRATIVE AND FINANCIAL PRACTICES** be instituted. This manual is the necessary complement to the Manual of Administrative and Financial Practices recently adopted by ONAPO.

We have explained the meaning of this step to the head of the SAF. We have showed him the structure this manual should have and we have given him advice on how to create it and use it.

The manual of internal verification of compliance should include all the files which follow-up on the application of recommendations put forth by contributors on the issue of management. These recommendations are numerous and redundant to a certain point. Hence, they should be rearranged, simplified and structured in order to obtain a consistent list. Each recommendation will be the subject of a follow-up file in which the following headings should be found:

- Recommendation (the text should stay as it is)
- Source (the origin or the origins of the recommendation)
- Initial evaluation
- His/their name(s) and reference(s)
- Action plan and deadline
- Periodic evaluations
- Termination statement for the recommendation (when its application is completed)

We give a great importance to this manual and are certain that it will be useful to strengthen SAF performance. If it is actively and correctly used, its effect on the clearing-up of management practices will be noticeable not only by ONAPO itself but also by creditors, controllers and auditors.

4.0 BUDGETARY ANALYSIS AND REPORT REVISION

During the consultancy, we corrected the reports on the liquidation of funds given by USAID to ONAPO to finance the DHS activities and we carefully analyzed the requests for advances for the coming months. Using reasonable scenarios, we also gave an estimate of what the total costs would be by the end of the survey.

This budgetary analysis showed that, if the practices and trends that we witnessed at the beginning of our mission were maintained in the future, significant overspending would happen in the area of supplies and equipment (4.58 times greater than the budget) and in the area of transportation costs (4.69 times greater than the budget). In general, the payments will be 35% greater than the amount in the PIL-03: 34,120,024 frw instead of 25,267,900 frw.

Trips taken with ONAPO vehicles as part of the DHS were billed to USAID according to a 58 and 69 frw/kw rate. However, these rates, which came from the Official Newsletter of the Rwandan Government, have finally been viewed for what they really are: commercial rates for rentals destined to the transportation of travellers. For the time being, ONAPO has

adopted the 25 frw/km rate we recommended during our previous consultancy and which is probably relatively close to the actual cost of transportation.

Consequently, we corrected the liquidation reports for the first advance of funds which was 6,252,520 frw and have corrected the amount of justified payments to make them go from 6,255,254 frw to 5,553,164 frw. ONAPO must officially communicate the adjusted reports to USAID. Furthermore, by dropping the transportation rate to 25 frw/km, we have estimated that the overspending expected in this department will be approximately 2.9 million frw instead of 9.2 million frw.

On the other hand, it seems that it will be almost impossible to reduce the amount of spending for supplies and equipment from the original projections. Hence, the overspending expected in this area will be substantial -- approximately 1.8 million frw instead of the initial 0.5 million frw initially provided for in the budget.

An amendment of the PIL should be promptly requested by ONAPO regarding supplies and equipment. This is so because expenses in this area have already been incurred. During the consultancy, we have prepared a document comprising all the financial papers justifying the amendment. The technical departments of the Office should prepare the relevant descriptive papers (detailed explanations) for this amendment in order to complete the request.

Supposing the request will be granted, estimates indicate a remaining overspending amounting to 750,000 frw. A further amendment should be prepared later to cover this amount and/or to transfer funds from one section to another in order to use accounts with a surplus to compensate those with a deficit. This second amendment proposal should also include all the financial and explanatory elements justifying it.

These important differences between, on the one hand, results and projections and, on the other hand, the budgetary projections included in the PIL-03 lead us to question the quality of the budgeting process. We feel that budgeting requires the intervention of a multidisciplinary team. Therefore, it is necessary to associate the different managers of the departments responsible for these activities. We have greatly insisted on this point again (see evaluation of recommendation 2.5 in this report).

5.0 SUMMARY OF THE NEW RECOMMENDATIONS¹

5.1 ADAPTATION OF THE ACCOUNTING SYSTEM

6. That the accounting books and letters be updated weekly in order to include new commitments. The source of these additions is all the transactions of the period written in the files of budgetary follow-up (or entered in the visa register).

5.2 REVISION OF BUDGETARY MANAGEMENT PRACTICES

6. That the head of the SAF organize the activities of his department so as to make sure that the procedure by which visas of budgetary control are issued takes place at all times without any other difficulty than the ones inherent to the control itself. There should be no delays due to the absence of a SAF representative. Interim and replacement systems (even for short-term leaves) must be planned and set up.

7. The Director of ONAPO must provide unwavering support to the SAF during the application of this procedure. It must make sure that the agents of both departments of the Office as well as those directly linked to it abide by the procedure rigorously and without making any exception. The various sanctions provided for in the public administration regulations must be applied according to the seriousness of the fault committed. A memo to that effect must be circulated.

8. That the head of the SAF, in coordination with the SEP and with the support of ONAPO's Director, organize awareness sessions involving all ONAPO staff. These sessions would explain why visas of budgetary control are issued and explain how it is done.

9. That the preparation of detailed budgets be done more carefully at USAID and ONAPO. This concerns not only the way in which budgets are presented but also the way in which payments are classified.

10. That the head of the SAF attend the project coordination meetings with USAID as well as internal coordination meetings.

11. That the SEP only provide descriptive and explanatory elements comprising the programs of activities along with a detailed list of the factors needed for their implementation. The SAF should, in turn, give an estimate of the costs of all these factors. Hence, each department would act in its own field of competence and the outcome of their coordinated actions would be the production of better budgets for activities.

¹The numbers follow those of the last consultancy report.

12. That the two departments (SAF and SEP) confer at the last stage in order to revise the budgets before their official publication.

5.3 FINANCIAL MANAGEMENT OF THE MCH/FP-II GRANT (PIL-03)

4. That the head of the SAF establish a cash forecast each time a shortage of liquidities is expected.

5. That ONAPO request advances covering 60-day periods instead of 30-day periods.

6. That an amendment of the PIL-03 be requested as soon as possible by ONAPO in the areas of supplies and equipment.

7. That a further amendment be prepared to cover the remaining deficit and/or to transfer funds from one section to another in order to use accounts with a surplus to compensate those with a deficit.

8. That both amendment proposals include all the financial, descriptive and explanatory elements justifying it.

5.4 SAF PERSONNEL MANAGEMENT

2. That ONAPO add a bonus to the regular salary received by an agent of this competence, as this bonus would improve the agent's wage conditions without upsetting the salary structure or by-passing state regulations.

5.5 EVALUATION OF THE MANAGEMENT PRACTICES FOR TRAVEL EXPENSES

8. That the cost per kilometer of ONAPO vehicles be more precisely estimated.

5.6 EVALUATION OF THE DEGREE OF COMPLIANCE OF MANAGERIAL PRACTICES

1. That a Manual of Internal Verification of Compliance for Administrative and Financial Procedures be established.

2. That the manual of internal verification of compliance include all the files which follow-up on the application of recommendations put forth by contributors on the issue of management.

3. That these recommendations, which are numerous and redundant to a certain point, be rearranged, simplified and structured in order to obtain a consistent list.

4. That each recommendation be the subject of a follow-up file in which the following headings will be found

- Recommendation (the text should stay as it is)
- Source (the origin or the origins of the recommendation)
- Initial evaluation
- His/their name(s) and reference(s)
- Action plan and deadline
- Periodic evaluations
- Termination statement for the recommendation (when its application is completed)

ANNEX 1. DOCUMENTS SUBMITTED TO USAID AND TO ONAPO

Before the end of the consultancy and our departure from Rwanda, we gave USAID and ONAPO the following documents

- Corrected liquidations 1 and 2 for the advance for the activities planned until 07/31/90 (non-official draft). (annex 4)
- Financial justifications for the amendment of annex 3 in the PIL-03 in the section entitled "supplies" (non-official draft). (annex 5)
- Budgetary analysis of payments which were either made or planned to be made on the DHS grant and the margins estimated according to different scenarios. (annex 6a and annex 6b)

ANNEX 2. LIST OF PEOPLE MET DURING THE CONSULTANCY

USAID-RWANDA

Mr. James A. Graham, Manager and Délégué à la Coopération
Mrs. Joan La Rosa, Health and Population Officer
Jana P. Gonson, Financial Controller
Mr. NZAHABWANAMUNGU Patrice, HPN Assistant

ONAPO

Mrs. NYIRASAFARI Gaudence, Director
Mr. HAKIZIMANA Evariste (MD), Head of the SEP
Mr. TERERAHU Célestin, Head of the SAF
Ms. MUKAGATORE Euthalie, Head of Accounting and Treasury
Mr. HABIYAKATARE Tite, Head of Research
M. NTEZIYAREMYE Albert, Head of the transportation sub-department

ANNEX 3. GLOSSARY OF ABBREVIATIONS

DHS	Demographic and Health Survey (enquête sanitaire et de fécondité)
MSH	Management Sciences for Health
OCAM	Organisation Commune Africaine et Malgache
ONAPO	Office National de la Population du Rwanda
PIL	Project Implementation Letter (ou LEP: lettre d'exécution de projet)
SAF	Service Administratif et Financier
SEP	Service des Etudes et Programmes
SFI/PF	Projet de Santé Familiale et Infantile/Planification Familiale
USAID	United States Agency for International Development (Agence Américaine pour le Développement International)

ANNEX 4. CORRECTED LIQUIDATION 1 AND 2 FOR THE ADVANCE ON
ACTIVITIES PLANNED UNTIL 7/31/90 (non-official draft)

PIECES JUSTIFICATIVES

Rubrique	Date	N°	Factures reçues		Bordereau d'expédition	Bon de commande Autorisation de sortie
			Montant	Fournisseur		
1. Salaires	30/7/90!	20	19.000			
	6/8/90!	63875/8	3.000	Comptabilité Publique		
	30/7/90!	41	12.046			
Sous-total			39.046			
2. Indemnités de terrain			22.500			
	8/8/90!	29/90!	1.246.350	Centre de formation		
	30/7/90!		195.000			
	4/8/90!	13	483.750			
	11/8/90!	48	375.000			
Sous-total			2.322.600			
3. Transport			15.375	GISENYI		n° 02879, 02881, 02882, 02883
Sous-total			15.100	CYANGUGU		n° 04049, 04058 04060, 04061
			30.475			
4. Matériel	19/7/90!	4250	12.500	SOMECA	-	-
	3/8/90!	3374/90	6.400	SOFIYA PRESSE	-	-
	3/8/90!	3373/90	3.200	SOFIYA PRESSE	-	-
	2/8/90!	1297/90	200.000	PRINTER SET	-	-
	31/7/90!	16035	600	MUKEKA Edouard!	-	-
	31/7/90!	16036	1.530	MUKEKA Edouard!	-	-
	25/7/90!	226/P/90	17.375	SIEVA	771/M1	02/44/90
	27/7/90!	791/M1/90!	33.750	SIEVA	791/M1	01/37/90
	6/8/90!		1.500	NDAYISABA Idrisse	-	-
	6/8/90!	35	500	LA BONNE SOURCE	-	-
	6/8/90!	1251/90	1.370	ETS KAREKEZI F.	-	-
	9/8/90!	27079	69.000	SODEPARAL	-	-
	10/8/90!	2528	44.250	MUKEKA Edouard!	-	-
	9/8/90!	003423	114.100	RWANDA FOAM	-	-
	10/8/90!	-	21.350	LA BONNE SOURCE	-	-
	10/8/90!	97424	1.360	TRAFIPRO T2000!	-	-
	10/8/90!	54	3.440	ATISH	-	-
	10/8/90!	53	16.800	BUREGEYA Assiel	-	-
	10/8/90!	52	10.000	BUREGEYA Assiel	-	-
	10/8/90!	51	2.400	MIRONKO P.IND.	-	-
	11/8/90!	50	6.800	-	-	-
	10/8/90!	52113	6.000	MANIRAHU Said	-	-
Sous-total			574.225			
TOTAL GENERAL			3.966.346			

R A P P O R T F I N A N C I E R (E D S)

		FACTURE/RECU			
		DATE	N°	MONTANT	FOUS.
2.1. ECHANTILLONNAGE					
- Frais de mission				22.500	
- Utilisation vehicule				30.475	
2.2. DENOMBREMENT DES CELLULES					
- Salaire		31/7/90	32	19.000	
- Perdiem.		30/7/90	31	195.000	
2.3. CARTOGRAPHIE					
		6/8/90	63875/B	9.000	Depart- Finan- S.I.L.I.C.E
2.4. MISE A JOUR DU QUESTIONNAIRE					
- Fournitures de bureau		19/7/90	4250	12.500	SOMBA
		3/8/90	3374/90	6.400	SOFIWA
		3/8/90	3373/90	3.200	SOFIWA
- Avance aux travaux		2/8/90	1297/90	200.000	PRINCE
2.5. FORMATION DU PERSONNEL DE TERRAIN POUR L'ENQUETE PRINCIPALE					
- Perdiem : Formation pratique à Murambi		4/8/90	33	483.750	
Logement et restauration		8/8/90	24/90	1.246.350	Centre
- Fournitures de bureau		31/7/90	16035	600	KICURU
		31/7/90	16036	1.530	MUKERA
		25/7/90	226/P/90	17.375	SIEVA
		27/7/90	791/M1/90	33.750	SIEVA
		6/8/90		1.500	NDAYIS
		6/8/90	35	500	LA BO
		6/8/90	1251/90	1.370	Ets LA
3. ENQUETE PRINCIPALE					
3.2. Perdiem		11/8/90	48	375.000	
3.3. Matériel		9/8/90	27079	69.000	SODEFA
		10/8/90	2528	44.250	MUKERA
		9/8/90	003423	114.100	RWANDA
		10/8/90	-	21.350	LA BO
		10/8/90	M 97424	1.360	TRAFI
		10/8/90	54	3.440	ATISH

21

	! 10/3/90 !	53 !	19.800 !	BUREGEYA Assiel !	- !
	! 10/3/90 !	52 !	10.000 !	BUREGEYA Assiel !	- !
	! 10/3/90 !	51 !	2.400 !		
	! 11/5/90 !	50 !	6.800 !	NTAMUKUNZI Pierre !	- !
	! 10/3/90 !	52113 !	6.000 !	MANIRARO Saba !	- !
Salaires de la Comptable	! 30/7/90 !	173438 !	12.046 !	- !	- !

TOTAL GENERAL	! !	! !	! 2.966.346 !		

Best Available Document

UTILISATION VEHICULE

Rubrique	Plaque	Date	KM Depart	KM Arrive	Difference KM	CV	Taux	Montant	Autorisation de Sortie		
2.1. Echantillonnage	A 7910	15/3/90	13383	18479	96	11	25	2.400	n°02879		
		17/3/90	18589	18859	270	11	25	6.750	n°02881		
		19/3/90	13859	19051	192	11	25	4.800	n°02882		
		20/3/90	19051	19108	57	11	25	1.425	n°02883		
	A 7909	15/3/90	23092	23310	218	11	25	5.450	n°04049		
		28/3/90	24561	24616	55	11	25	1.375	n°04058		
		30/3/90	24627	24842	215	11	25	5.375	n°04060		
		31/3/90	24842	24958	116	11	25	2.900	n°04061		
		TOTAL								30.475	

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RAPPORT FINANCIER (CDD)

	FACTURE/RECU				
	DATE	N°	MONTANT	FOURNISSEUR	RLBRI- QUE
2.1. ECHANTILLONNAGE					
2.1.1. Collecte des cahiers de ménage					
- Frais de mission (1)			59.750		2
- Frais d'utilisation véhicule (2)			74.650		
2.1.2. Autres actions					
- Location service de traduction			30.000	Kamenya, Gasitapa Batalingaya	0
- Achats cahiers de ménage	12/2/90	0005964	142.572	PRINTER SET	4
	6/3/90	0006055	7.921	PRINTER SET	4
	29/5/90	0006346	15.700	PRINTER SET	4
- Achats portes documents	20/6/90	3610	6.300	SOMECA	4
- Communiqué	14/5/90	446/90	4.300	ORINFOR	1
- Communiqué	25/3/90	252/90	1.000	ORINFOR	1
2.2. Denombrement des cellules					
- Frais de mission	19/7/90	12	195.000		2
	19/6/90	55	438.750		2
	27/6/90	98	214.500		2
	6/7/90	99	224.250		2
	22/6/90	97	114.100		2
- Utilisation véhicule (siège)	18/6/90	A 53 53	46.775	Siège	3
	18/6/90	A 53 53	45.850	Siège	3
	18/6/90	A 78 42	71.250	Siège	3
	19/6/90	IT 25 08	41.825	Siège	3
	18/6/90	A 79 18	95.575	Siège	3
- Fournitures de bureau	16/6/90	169/90/KL (BC)	4.365	IMPRIKAF	4
2.3. CARTOGRAPHIE					
- Cadre pour carte administrative	27/6/90		3.760	AMEXI	4
- Travaux cartographiques	12/7/90		144.250	Minani Camille	1
	26/7/90		293.100	Minani Camille	1
3.1. Pré-compte : Formation					
- Fournitures de bureau	15/6/90	176/P/90	11.665	SIEVA	4
- Utilisation véhicule	18/6/90	IT 21 58	42.025		3
3.2. Pré-compte : terrain					
- Utilisation véhicule	25/6/90	A 4405	16.325		3
4. MISE A JOUR DU QUESTIONNAIRE ET FORMATION DU PERSONNEL DE DE TERRAIN POUR L'ENQUETE PRINCIPALE					
- Perdiem : contrôleurs	22/6/90		19.500		2
enquêtrices			40.000		2
formateurs			25.000		2
- Fournitures de bureau	24/7/90	217/P/90	137.760	SIEVA	4
SOUS-TOTAL					
			238.585		
TOTAL GENERAL					
			2.586.518		

PIECES JUSTIFICATIVES

Rubrique	Date	N°	Factures reçues		Bordereau d'expédition	Bon de commande Autorisation de sortie
			Montant	Fournisseur		
!1. Salaires	!12.07.90!		! 144.250	! MINANI Camille!		
	!16.07.90!		! 293.100	! MINANI Camille!		
	!14.05.90!	446/90	! 4.300	! ORINFOR		01/33/90
	!25.03.90!	252/90	! 1.000	! ORINFOR		25/01/90
SOUS-TOTAL			! 442.650			
!1. Indemnités de terrain		1	! 7.500	! KIBUNGO		
		2	! 3.750	! KIBUNGO		
		3	! 3.750	! KIBUNGO		
		4	! 625	! KIBUNGO		
		5	! 11.250	! GISENYI		
		6	! 5.000	! GISENYI		
		7	! 5.000	! GISENYI		
		8	! 1.875	! CYANGUGU		
		10	! 8.750	! KIBUYE		
		24	! 11.250	! BYUMBA		
		25	! 4.375	! BYUMBA		
		27	! 3.750	! BYUMBA		
		28	! 6.250	! BYUMBA		
		29	! 1.250	! BYUMBA		
		30	! 3.750	! KIGALI		
		16	! 625	! KIGALI		
		17	! 5.000	! KIGALI		
		18	! 2.500	! KIGALI		
		19	! 1.250	! KIGALI		
		20	! 1.250	! KIGALI		
	!19/07/90!	12	! 195.000			
	!18/06/90!	85	! 438.750			
	!27/06/90!	98	! 214.500			
	!06/07/90!	99	! 224.250			
	!22/06/90!	97	! 114.100			
	!22/06/90!	13	! 84.500			
SOUS-TOTAL			! 1.359.850			

PIECES JUSTIFICATIVES (suite)

Rubrique	Date	N°	Factures reçues		Bordereau d'expédition	Bon de commande Autorisation de sortie	
			Montant	Fournisseur			
3. Transport		31	19.750	GIKONGORO		N° 06029.06042.06043	
		32	41.700	KIBUYE		06044.06062.06054 N° 04219.04220.04221	
						04222.04223.04224	
						04223.04224.04226	
						04227.04229.04230	
						04231.04234	
			33	13.200	GISENYI		N° 02590.02591.02593
						02594	
		19.06.90	A 53 52	46.775			N° 7350
		18.06.90	A 53 53	45.850			N° 7349
		18.06.90	A 78 42	71.250			N° 07347
	19.06.90	IT 25 08	41.925			N° 6535	
	19.06.90	IT 21 58	42.025			N° 6536	
	25.06.90	A 44 05	16.325			N° 6537	
	25.06.90	A 79 18	85.575			N° 6538	
SOUS-TOTAL			424.275				
4. Matériel	12.02.90	0005964	142.572	PRINTER SET	5349	01/10/90	
	06.03.90	0006055	7.921	PRINTER SET	5193	01/21/90	
	29.05.90	0006346	15.700	PRINTER SET	5113	01/23/90	
	20.06.90	3610	6.300	SOMECA			
	27.06.90		3.760	AMEKI	124/90	02/30/90	
	15.06.90	176/P/90	11.665	SIEVA	N° 557	02/29/90	
	16.06.90	169/90/KL	4.365	IMPRIKAF	N° 133/90	02/31/90	
	24.07.90	217/P/90	137.760	SIEVA	N° 724/90	01/36/90	
SOUS-TOTAL			330.043				
5. Preparation rapports	-	-	-	-	-	-	
6. Autres dépenses			30.000	KAMENYA, GASIMBA			
SOUS-TOTAL			30.000	BATALINGAYA			
TOTAL GENERAL			12.586.818				

**ANNEX 5. FINANCIAL JUSTIFICATIONS FOR THE AMENDMENT OF ANNEX 3
IN THE PIL-03 SECTION ENTITLED "SUPPLIES" (non-official)**

696-0128 LEP03-04
USAID-ONAPO DHS
ANALYSE BUDGETAIRE
A.J. AOÛT 1990

AMENDEMENT DES COUTS DE MATERIEL
DESCRIPTION FINANCIERE DES ELEMENTS DE DEPASSEMENTS
(description litterale a etablir ***SEP***)

<u>Depassement sur Fournitures de bureau</u>		
Montant prévu à l'annexe 3 de la LEP03	110.000	
moins		
Debourses sur liquidation I avance I	163.850	
Debourses sur liquidation II avance I	75.095	
Demande d'avance pour août 1990	77.800	
Demande d'avance pour septembre 1990	77.800	
Projections oct.90 à la fin:		
informatique (67,800frw x 4 mois)	271.200	
autres activités (10.000frw x 8 mois)	80.000	

	625.745	625.745
<u>Depassement sur questionnaire de l'enquête principale</u>		
Montant prévu à l'annexe 3 de la LEP03	240.000	
Bon de commande	515.000	

	275.000	275.000
<u>Depassement sur cahier de ménage (échantillonnage)</u>		
Montant prévu à l'annexe 3 de la LEP03	8.000	
Factures liquidation I avance I	166.193	

	158.193	158.193
<u>Depassement sur fournitures variées</u>		
Montant prévu à l'annexe 3 de la LEP03	0.000	
Demande d'avance août 1990	592.400	
Demande d'avance septembre 1990	169.200	

	761.600	761.600
DEPASSEMENT TOTAL POUR LE MATERIEL.....		----- 1.820.938 -----

DHS
696-0128 P1L03-04
USAID-ONAPO DHS
BUDGET ANALYSIS
A.J. AUGUST 1990

ASSUMPTIONS: a) transportation rates are based on official GOR passengers
vehicle rental rates: b) no change in non-gov. staff level:
c) unchanged per-diem policy; d) no major change in field
work activities duration.

TOTAL ESTIMATED DISBURSMENTS (RWF)

	DISBURSMENTS 1/1 - 9/10/90 (1)	ADV.REQUEST AUGUST 1990 (2)	ADV.REQUEST SEPT. 1990 (3)	EST. DISB. 1/1-30/9/90 (4)	EST. DISB. OCT90 TO END (5)	TOTAL ESTIM. DISBURSMENTS (6)
1. SALARIES	481.696	935.000	738.000	2.154.696	2.752.500	4.907.196
2. PER-DIEM	3.682.450	2.935.500	2.935.500	9.553.450	2.935.000	12.488.450
3. TRANSPORTATION	1.156.940	3.610.500	2.523.000	7.290.340	4.393.500	11.683.840
4. EQUIP. & SUPPLIES	904.268	677.200	254.000	1.835.466	506.200	2.641.666
5. REPORT PRODUCTION				0	1.192.000	1.192.000
6. OTHER EXPENSES	30.000			30.000	1.490.000	1.520.000
	6.255.254	9.158.200	6.450.500	20.963.954	13.569.200	34.433.154

REFERENCES:

- (1) First advance liquidation.
- (2) Advance request for august 1990 expenses.
- (3) Advance request for september 1990 expenses.
- (4) Columns 1+2+3
- (5) Estimated disbursements from oct.1990 to DHS completion based on P1L03 budget and on top of the page assumptions
- (6) Total estimated disbursements on overall DHS activities under P1L03-04.

696-0128 P1L03-04
USAID-ONAPO DHS
BUDGET ANALYSIS
A.J. AUGUST 1990

ESTIMATED BUDGET DISCREPENCIES (RWF)

	P1L03-04 ANNEX 3 (7)	TOTAL EST. DISBURSMENTS (8)	(+) SURPLUS (-) DEFICIT (9)	ADJUSTMENTS (10)	SURPLUS-DEF. AFTER ADJ. (11)
1. SALARIES	8.581.500	4.907.196	3.774.304		3.774.304
2. PER-DIEM	10.875.000	12.488.450	-1.613.450		-1.613.450
3. TRANSPORTATION	2.491.400	11.683.840	-9.192.440		-9.192.440
4. EQUIP. & SUPPLIES	508.000	2.641.668	-2.133.668	313.130	-1.820.538
5. REPORT PRODUCTION	1.192.000	1.192.000	0		0
6. OTHER EXPENSES	1.520.000	1.520.000	0		0
	25.267.900	34.433.154	-9.165.254	313.130	-8.852.124

REFERENCES:

- (7) Initial budget in P1L03-04, annex 3.
- (8) Column (6) from preceding chart.
- (9) Column (7) - Column (8)
- (10) Equip. & Supplies: Supplies budgeted in august and september advance requests and included in first advance vouchers I and II. 299.130 rwf

696-0129 PIL03-04
 USAID-ONAPO DHS
 BUDGET ANALYSIS
 A.J. AUGUST 1990

- ASSUMPTIONS: a) transportation rate is 25 frw/km:
 b) no change in non-gov. staff level:
 c) unchanged per-diem policy:
 d) no change in field work activities duration.

TOTAL ESTIMATED DISBURSMENTS (RWF)

	DISBURSMENTS 1/1 - 5/10/90 (1)	ADV. REQUEST AUGUST 1990 (2)	ADV. REQUEST SEPT. 1990 (3)	EST. DISB. 1/1-30/9/90 (4)	EST. DISB. OCT90 TO END (5)	TOTAL ESTIM. DISBURSMENTS (6)
1. SALARIES	481.696	935.000	738.000	2.154.696	2.752.500	4.907.196
2. PER-DIEM	3.682.450	2.935.500	2.935.500	9.553.450	2.935.500	12.488.950
3. TRANSPORTATION	454.750	1.556.250	1.087.500	3.098.500	2.268.750	5.367.250
4. EQUIP. & SUPPLIES	904.268	677.200	254.000	1.835.468	506.200	2.341.668
5. REPORT PRODUCTION				0	1.192.000	1.192.000
6. OTHER EXPENSES	30.000			30.000	1.490.000	1.520.000
	5.553.164	6.103.950	5.015.000	16.672.114	11.444.950	28.117.064

REFERENCES:

- (1) First advance liquidation.
 (2) Advance request for august 1990 expenses.
 (3) Advance request for september 1990 expenses.
 (4) Columns 1+2+3
 (5) Estimated disbursements from oct.1990 to DHS completion based on PIL03 budget and on top of the page assumptions
 (6) Total estimated disbursements on overall DHS activities under PIL03-04.

696-0128 PIL03-04
 USAID-ONAPO DHS
 BUDGET ANALYSIS
 A.J. AUGUST 1990

ESTIMATED BUDGET DISCREPENCIES (RWF)

	PIL03-04 ANNEX 3 (7)	TOTAL EST. DISBURSMENTS (8)	(+) SURPLUS (-) DEFICIT (9)	SURPLUS ADJUSTMENTS (10)	SURPLUS-DEF. AFTER ADJ. (11)
1. SALARIES	8.681.500	4.907.196	3.774.304		3.774.304
2. PER-DIEM	10.875.000	12.488.950	-1.613.950		-1.613.950
3. TRANSPORTATION	2.491.400	5.367.250	-2.875.850		-2.875.850
4. EQUIP. & SUPPLIES	508.000	2.641.668	-2.133.668	313.130	-1.820.538
5. REPORT PRODUCTION	1.192.000	1.192.000	0		0
6. OTHER EXPENSES	1.520.000	1.520.000	0		0
	25.267.900	28.117.064	-2.849.164	313.130	-2.536.034

REFERENCES:

- (7) Initial budget in PIL03-04, annex 3.
 (8) Column (6) from preceding chart.
 (9) column (7) - column (8)
 (10) Equip. & Supplies: supplies budgeted in august and september advance requests and included in first advance vouchers for the amount of 200,130 rwf and 113,000 rwf