STRENGTHENING HEALTH DELIVERY SYSTEMS IN SUB-SAHARAN AFRICA -- NEED FOR BETTER EVALUATIONS AND FINANCIAL MANAGEMENT CONTROLS

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# TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>TABLE OF CONTENTS</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>EXECUTIVE SUMMARY</td>
<td>1</td>
</tr>
<tr>
<td>BACKGROUND</td>
<td>1</td>
</tr>
<tr>
<td>OBJECTIVES, SCOPE AND METHODOLOGY</td>
<td>4</td>
</tr>
<tr>
<td>FINDINGS, CONCLUSIONS AND RECOMMENDATIONS</td>
<td>5</td>
</tr>
<tr>
<td><strong>NEED FOR A PROJECT EVALUATION SYSTEM</strong></td>
<td>5</td>
</tr>
<tr>
<td>AID Evaluation Policy</td>
<td>5</td>
</tr>
<tr>
<td>Internal Evaluation System Not Maintained</td>
<td>5</td>
</tr>
<tr>
<td>External Evaluations Need Improvement</td>
<td>7</td>
</tr>
<tr>
<td><strong>MANAGEMENT INFORMATION SYSTEM NEEDS IMPROVEMENT</strong></td>
<td>13</td>
</tr>
<tr>
<td>Importance of Data Collection System</td>
<td>13</td>
</tr>
<tr>
<td>Project Progress Cannot be Determined</td>
<td>13</td>
</tr>
<tr>
<td>Tracking Project Activities</td>
<td>14</td>
</tr>
<tr>
<td>Information Necessary for Evaluations</td>
<td>16</td>
</tr>
<tr>
<td><strong>NEED TO IMPROVE PROJECT CASH MANAGEMENT</strong></td>
<td>18</td>
</tr>
<tr>
<td>AID Policy and Criteria</td>
<td>18</td>
</tr>
<tr>
<td>Excessive Advances Made to WHO/AFRO</td>
<td>18</td>
</tr>
<tr>
<td><strong>NON PAYMENT OF INTEREST EARNED ON AID FUNDS</strong></td>
<td>21</td>
</tr>
<tr>
<td><strong>NEED TO PERFORM PERIODIC PAYMENT VERIFICATION</strong></td>
<td>23</td>
</tr>
<tr>
<td>AID Criteria for Payment Verification</td>
<td>23</td>
</tr>
<tr>
<td>REDSO/WCA Payment Verification Practices</td>
<td>23</td>
</tr>
<tr>
<td>Review of WHO/AFRO Claims</td>
<td>24</td>
</tr>
<tr>
<td>Review of Contractor Claims</td>
<td>24</td>
</tr>
<tr>
<td><strong>APPENDIX I - List of Report Recommendations</strong></td>
<td>26</td>
</tr>
<tr>
<td><strong>APPENDIX II - Summary of Outstanding Advances to WHO/AFRO</strong></td>
<td>27</td>
</tr>
<tr>
<td><strong>APPENDIX III - List of Report Recipients</strong></td>
<td>28</td>
</tr>
</tbody>
</table>
EXECUTIVE SUMMARY

This is a report on AID's efforts to improve primary health care in 20 Sub-Saharan African countries through the Strengthening Health Delivery Systems project. It discusses project accomplishments and shortcomings. Among the latter are inadequate evaluation and management information systems and financial management controls. The review, completed in October 1984, was primarily performed at AID's Regional Economic Development Services Office for West and Central Africa and the AID contractor's office both located in Abidjan, Ivory Coast.

Even though the 20 African countries are in an early stage of health system development, they have set a goal of "Health for all by the year 2000." The project is aimed at helping the countries better plan, implement, and manage primary health care systems. The project's major focus is to train people in planning and management, nursing, village health care, disease surveillance and applied research. The two-phase project started in 1975 and is scheduled to end in December 1985. AID authorized about $28 million, of which about $19 million was spent as of October 1984. (pp. 1-2)

As one of AID's largest and more complex health projects in Africa, the project shows many positive results. These include: (1) collaboration by the 20 countries, AID, the World Health Organization and others on health care needs, (2) expansion of an immunization program from 3 to 14 countries, (3) training of over 2000 Africans, (4) strengthening of regional health institutions, and (5) the development of an applied research training program including a manual accepted by the World Health Organization. (pp. 2-3)

The project's major shortfall is the limited information available on (1) where the project stands in meeting objectives, and (2) the effectiveness of project activities and the development impact on institutions and countries. In short, little is known about what has changed as a result of AID's assistance. Other problems include financial management practices contrary to AID regulations and a need for better internal controls over contractor and grantee expenditures. (pp. 5-25)

Evaluation and Management Information Systems

The project lacked systems of evaluation and management information to adequately handle the wide range of activities necessary to accomplish objectives. Internal evaluations were dropped in 1983 due to budget problems. External evaluations were not performed as
planned and those performed were either incomplete or inadequate. The management information system, although improved, was not designed to determine project progress or track project activities. Thus, answers to questions such as the following are still missing.

-- How are trainees using the training received?

-- To what extent are regional institutions strengthened and what is their likelihood of self-sufficiency?

-- What is the nature, amount, and effectiveness of assistance provided to the 20 participating countries? (pp. 5-17)

Financial Management Problems

Contrary to regulations, AID has provided excessive advances of funds to the World Health Organization. We estimate the outstanding advance at October 1984 of over $600,000 represents more than nine months' cash requirements -- far in excess of the 90-day maximum allowable by AID. Substantial amounts of interest monies which may have been earned on AID funds should have been returned to the U.S. Treasury. Although AID and other donor funds are commingled, we estimate that over a two year period as much as $157,000 could have accrued to the World Health Organization on AID contributions. In addition, AID needs to establish better internal controls over project local currency costs which are expected to total $8.3 million under Phase II. (pp. 18-25)

Conclusions, Recommendations and Agency Comments

We believe that AID did not fully recognize the program and financial management complexities inherent in implementing this project. Thus, AID did not make sure that systems capable of handling data, measuring development impact, and controlling financial resources were implemented and maintained. With one year still remaining in the life of the project, AID needs to develop a comprehensive plan to enable measurement of project accomplishments and impact. This is particularly important in view of a planned $25 million regional health manpower development project to start as early as fiscal year 1986. The considerable data and experience gained under the current project should be valuable to AID's future plans.

In responding to the draft of this report, AID's Regional Economic Development Support Office for West and Central Africa outlined a plan to perform external evaluations. We concur with this plan. However, we are still recommending that a plan be developed to improve the project's internal evaluation. (page 12)

We are also recommending improvements in the management information system to ensure that data is maintained current and that project
activities are tracked. The agency has agreed and is attempting to locate a consultant to help correct the deficiencies. (pp. 16-17)

The report also recommends that AID (1) provide advances to the World Health Organization in accordance with U.S. Treasury and AID regulations, (2) collect interest owed the U.S. Government and establish procedures to monitor and collect interest in the future, and (3) develop a plan for the verification of expenditures made by the contractor and the World Health Organization. In response, the Agency plans to negotiate a Federal Reserve Letter of Credit with the World Health Organization which, if monitored properly, should resolve the problems with advances and interest on U.S. funds. In addition, AID has outlined a plan to monitor project expenditures. We concur with this plan. (pp. 20, 22, and 25)
INTRODUCTION

The basic objective of AID's health programs is to help developing countries become self-sufficient in providing broad access to cost-effective preventive and curative health services directed at the primary causes of mortality and morbidity. During the last decade, AID's health efforts have been aimed at encouraging and assisting developing country governments to create and implement workable primary health care programs. The health sector in these countries has been plagued by inefficiencies including limited and maldistributed physical infrastructure, shortages of qualified health personnel, and scarce financial resources.

Sub-Saharan Africa presents one of AID's greatest challenges. It is the largest in size of AID's geographic regions with a population of 350 million. This part of Africa illustrates the drastic differences in health status with the rest of the world. For example, it has the lowest life expectancy (49 years), an infant mortality rate as high as 155 per 1000 live births, and the highest population growth rate. Virtually every AID-assisted country in Sub-Saharan Africa has embraced the goal of "Health for all by the year 2000."

AID's Strengthening of Health Delivery Systems (SHDS) project represents a collaborative effort among AID, the African Regional Office of the World Health Organization (WHO/AFRO), and 20 governments of West and Central Africa. The purpose of the project is to improve the capacity of the participating countries to plan, implement, and manage effective and economical primary health care systems. The idea of SHDS came about in early 1973 at a meeting in Brazzaville, Congo, with representatives of WHO, AID, other donors, and the 20 Central and West African countries which had participated in the WHO worldwide smallpox eradication/measles control project. At this meeting AID was requested to reorient its assistance from a specific disease-control activity toward the broader objective of primary health care.

SHDS was initially envisioned as a two-phase seven year project. Phase I (1975-1977) focused on data collection, review of health delivery systems, plan formulation, and the preparation of a proposed assistance plan for Phase II. AID contributed approximately $1.5 million to Phase I. Phase II, begun in September 1977 and scheduled to terminate in 1982, has been extended to December 31, 1985. The total authorized cost of Phase II is $26.8 million, of which $18.6 million was spent through October, 1984.
Phase II originally focused on four broad objectives:

(1) improve national and regional health planning and management;

(2) increase skills and improve the use of health personnel at supervisory and local levels;

(3) improve regional and national disease surveillance and health/demographic data systems, and integrate these systems into national health planning delivery systems; and

(4) develop low-cost health delivery systems.

Within each of these broad objectives are anywhere from two to five sub-objectives. For example, Objective III had four sub-objectives:

-- increase activities in the Expanded Program of Immunization (EPI) in the region;

-- develop training capabilities in EPI management and methodology, disease surveillance, data collection and epidemiology;

-- develop the capability to gather information for health planning; and

-- develop a coordinated laboratory system to provide back-up services for disease surveillance and control.

Due to changing circumstances and participating country decisions, SHDS' objectives and sub-objectives have evolved over the years. Due to the impact of these changes, it is doubtful that all objectives will be met by the project's termination date of December 1985. For example, Objective III was originally planned as an immunization and disease surveillance program. However, its major activity evolved into an intensive immunization, training and measles vaccine distribution program in three countries. This was performed by the Center for Disease Control under an AID Participating Agency Service Agreement. Disease surveillance activities in the three countries was limited with little progress in the development of health data collection systems. More recently, there has been a re-emphasis on disease surveillance in two countries, although on a more limited scale.

Objective IV was intended to help develop a low cost health delivery system using a participating university in Cameroon. However, because of political problems the university was dropped and the objective changed to focus on applied research. This change put that aspect of the project two years behind schedule. Currently there are no plans for developing a low-cost health delivery system under this objective.
SHDS - Expanded Program for Immunization

explanation on use of pedo-jet shot gun
Notwithstanding that all objectives may not be met, SHDS shows many positive results. These include:

-- establishing a collaborative effort on the part of the 20 participating countries, AID, and WHO/AFRO to periodically meet to discuss the project needs. These meetings provided a continuous dialog on improving health delivery systems and thus served as a catalyst for appropriate project changes;

-- expanding the EPI program from the three original countries to 14 of the participating 20. The other six are working on plans to begin EPI;

-- training of over 2000 Africans which is expected to contribute to the programming, planning, management and operation of health services. Training has ranged from workshops of several days to bachelor's and master's degree programs;

-- developing an applied research training program including a manual WHO uses as its official worldwide document; and

-- assisting regional institutions to improve health care through staff training, participant support, curriculum development, and the purchase of teaching materials and new equipment.

SHDS constitutes one of AID's largest and most complex health projects in Africa. A new concept in multilateral coordination was instituted through creating two committees comprised of donor and participating country representatives to oversee and direct technical and administrative coordination, program review and revision. Coordination efforts between the 20 participating countries, AID, WHO/AFRO, other donors, and the two committees provide a challenge to effective project implementation and management.

Through an AID project grant agreement, WHO/AFRO was assigned responsibility for project administration. The major role of project planning, implementation and management was the responsibility of Boston University (hereafter referred to as the contractor) under an AID-direct contract. This contract for Phase II amounted to $13.7 million. Other major Phase II costs include about $4.1 million to WHO/AFRO and $3.5 million to the Center for Disease Control.

AID/Washington (AID/W) monitored the project until 1981, when it was decided that the project could be better monitored from Africa. As a result, AID's Regional Economic Development Support Office for West and Central Africa (REDSO/WCA) in Abidjan, Ivory Coast assumed these responsibilities.
The objective of our review was to evaluate AID's efforts to improve primary health care in Sub-Saharan Africa through the SHDS project. Our review focused on determining if:

--- the project was meeting its goals and objectives;
--- AID funds were spent properly and in compliance with AID's policies and procedures; and
--- project coordination and management were effective and efficient.

We performed our review at REDSO/WCA and the contractor offices in Abidjan, Ivory Coast. We also visited WHO/AFRO in Brazzaville and made limited contact with host government officials in Senegal and the Ivory Coast. We reviewed project records and accounting information maintained by REDSO/WCA and the contractor, and held discussions with their representatives.

A prior interim contract review of Boston University by the Department of Health and Human Services (Audit Control No. 01-47200 dated January 5, 1984) questioned $16,666 of more than $6.0 million of reimbursed contractor costs. We were informed by REDSO/WCA that the contractor will not dispute these questioned costs.

During the course of our review we identified and brought to REDSO/WCA's attention certain program and accounting issues warranting early action. One issue involved the need for an improved system of evaluation to determine the project's status and impact. REDSO/WCA has started action to correct this problem through a field evaluation scheduled for late 1984. In view of REDSO/WCA's corrective action we did not pursue field work in the participating countries or institutions.

Our review was conducted in accordance with the Comptroller General's Standards for Audit of Governmental Organizations, Programs, Activities and Functions. We tested internal controls to the extent deemed necessary. These included administrative and management controls exercised by the contractor and REDSO/WCA, and accounting controls involving payment verification and advances made by REDSO/WCA to the contractor and WHO/AFRO. Except for the findings included in this report, we found no problems with project implementation or management.

We completed field work in October 1984 and issued a draft report to REDSO/WCA in early November, 1984. We received comments in late December 1984 and have incorporated their views throughout this report.
FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

NEED FOR A PROJECT EVALUATION SYSTEM

The SHDS project has not had an adequate evaluation system. Although the project design called for a comprehensive system of both internal and external evaluation, problems encountered during implementation caused the systems to be curtailed or dropped. We found:

-- internal evaluations were dropped due to budget constraints; and

-- external evaluations were not performed as planned and those performed were either incomplete or inadequate.

As a result, the SHDS project director and REDSO/WCA do not know (1) the extent to which project objectives have been met, and (2) the project's current or future developmental impact. This is particularly important in view of Africa Bureau plans (1) for a new $25.0 million health manpower development project in fiscal year 1986, and (2) to significantly increase funds for health activities in Africa.

We brought these matters to REDSO/WCA's attention at the conclusion of our survey. REDSO/WCA agreed that better data on project accomplishments and impact was needed. As a start in this direction, REDSO/WCA scheduled an external evaluation to be performed in late 1984.

AID Evaluation Policy

AID policy mandates including evaluation plans in project design. The objective of an evaluation is to (1) ascertain the developmental impact and continued relevance of a project, (2) improve project management and performance, and (3) contribute to future project planning. The SHDS project design appropriately considered the complexities of the project and included internal as well as external evaluations. External evaluations often evolve from information obtained through an effective internal system of monitoring and evaluation.

Internal Evaluation System Not Maintained

An internal system of evaluation was established at the project's outset but was discontinued in 1982. As a result, information is inadequate to measure achievements in meeting project objectives.
Also, the planned external evaluation will not benefit from the information normally generated by an internal evaluation system.

The Phase II project paper provided for a position of "Program Evaluation Officer" as part of the contractor staffing pattern. This position was established in the April, 1978 contract as the "Planning and Evaluation Coordinator." When the contract was amended extending the life of the project to December 31, 1982, the position was also extended -- from 11 person months over the original 25-month contract period to 52 person months over the 57-month amended life of project. The position was actually filled from September 1978 to December 1982, a period of approximately 52 months.

The project was extended another three years to December 31, 1985 with only a 12 month provision for the evaluation coordinator position. We were told that REDSO/WCA cut the position to 12 months because of budgetary constraints. The SHDS project director considered this an unwise move on AID's part. Even though the position was authorized for an additional 12 months during the extension it has remained unfilled since December 1982 -- approximately 20 months.

During the tenure of the Planning and Evaluation Coordinator, one internal evaluation report was issued covering the period June 1979 through June 1981. We reviewed this report and found the content and findings relevant to determining project status and impact. The report covered matters such as:

-- Information on training courses including title, date, place, participants, facilitators, objectives, and problems encountered;

-- Feedback on in-country effects of the training of trainer courses;

-- Description of changes to curriculum, purpose of curriculum, how to accomplish the purpose, and overall objective of the curriculum; and

-- Plans for evaluating the performance of trainees and other in-country activities.

Information on these and other issues discussed in the report, if conducted on a continuous basis, would have provided management the information necessary to determine where the project stands in meeting its overall goals and its effectiveness. However, there have been no internal evaluation reports since June 1981.

At a December 1983 meeting of participating governments and donors (including AID) a team of four experts, one for each objective, was available for the first time to provide project information to
committee members. The idea of using experts at the committee meetings was initiated by the REDSO/WCA technical health advisor. He felt there was a need for these experts because committee members, who are usually doctors, serve only two years and are generally not very knowledgeable about SHDS objectives. The experts were expected to provide up-to-date information on activities under each of the four objectives. This internal evaluation effort proved of limited use at this meeting because the experts were only given short notice of their assigned duties. The concept of using experts as internal evaluators is commendable and it could be effective. But we question whether these experts completely fill the void of not having an internal evaluation unit.

External Evaluations Need Improvement

External evaluations provide additional perspective to the achievement of project goals and objectives. In many cases, external evaluations are more in depth than internal evaluations, and are designed to address concerns at the project output level. These include questions of project purpose, end of project status and assumptions made in the project design. Our review disclosed that SHDS' external evaluations have had only limited usefulness because they:

--- were not performed as planned;
--- did not cover all important issues; and
--- were not responsive to project needs.

To some extent, the lack of available information due to problems in the management information system (see pp. 13-17), contributed to the incomplete evaluations.

Evaluations Not Performed as Planned

The September 1977 SHDS Phase II project paper and project grant agreement provide that evaluations be conducted every 12-18 months of project implementation. However, only two evaluations were performed -- in 1980 and 1982. In addition, the most recent project amendment (April 1983) specified that an evaluation be performed in June 1984 upon completion of 14 months of the project's extension. REDSO/WCA did not include this evaluation in their fiscal year 1984 evaluation schedule. However, in response to our concerns about the limited knowledge of what the SHDS project has achieved and its development impact, REDSO/WCA took prompt action to plan an evaluation for the latter part of 1984.
Evaluations Did Not Cover Important Issues

Both the 1980 and 1982 evaluations failed to cover certain issues essential to determine project effectiveness and developmental impact. For example, they failed to adequately determine:

-- how trainees were using their training and whether the training was relevant;

-- the extent that regional institutions had been strengthened and their likelihood of future self-sufficiency; and

-- the nature and amount of assistance provided to each of the 20 countries, and the benefits of such assistance.

Lack of follow-up on trainees

The SHDS project is essentially aimed at institution building -- primarily through manpower development. For example, over 2000 Africans have been trained. Knowing what these trainees have learned and how they are using that training is essential to determine project effectiveness.

The 1980 evaluation pointed out that little had been done on trainee follow-up and recommended that this be done. It was not. The 1982 evaluation also failed to address the issue. REDSO/WCA and contractor officials have also been disappointed in the project evaluations because they did not address (1) how the trainees were using their training, and (2) the impact of the training on the host country programs. They agree that such information is important and should have been developed.

We found evidence of some very limited follow-up performed on SHDS-trained people. A study of 21 graduates of Cuttington University College from 1980-82 showed that a majority of the students were satisfied with the post-basic nursing program. As a result of this training the graduates assumed positions of increased responsibility and status. This study of 21 graduate trainees represents feedback on only one percent of over 2000 African trainees.

The project director told us that additional follow-up on trainees had been conducted by the two SHDS-supported nursing schools. However, no follow-up occurred on most of the people trained under the project which includes mostly short term training and training provided to trainers of village health workers. Thus, project management cannot answer questions such as:
what are the trainees doing differently as a result of their training?
are the trainees using training in relation to primary health care directed at the rural rather than urban population? and
what impact has the training had on individual country health programs?

Strengthening and self-sufficiency of regional institutions.

At the end of the project, regional institutions were expected to have been strengthened enough to provide continuous training and services to meet the health needs of African countries. WHO/AFRO's policy is that regional institutions become national institutions as early as possible.

The 1982 evaluation stated that the SHDS project did a great deal of high quality work that strengthened these regional institutions. Project officials have stated the same thing. We do not question that training, curriculum development and other project activities have strengthened these institutions. But the evaluation did not determine to what extent the various institutions have been strengthened. REDSO/WCA and contractor officials agree that this is an important issue which has not thus far been addressed.

The 1982 evaluation also stated that, in general, institutions and countries of Sub-Saharan Africa did not have adequate funds or other resources for self-sufficiency in manpower development for public health programming. WHO representatives in Senegal, including the WHO/inter-country advisor and the Director of Senegal's Ministry of Health Office of Research, Planning, and Training told us that it is doubtful whether the majority of participating countries will be able to assume expenses funded by SHDS when AID assistance terminates. Those countries able to continue the project would probably experience cuts in project activities. We believe there is a need to determine where the regional institutions and countries stand relative to self-sufficiency. This should prove useful in planning and designing any follow-on projects, such as the $25 million regional health manpower development project to start as early as fiscal year 1986.

Need to determine the assistance provided to participating countries

Assistance has been provided to the 20 participating countries to help strengthen their health delivery systems with emphasis on
primary health care. After almost seven years of project implementation the project does not know how much assistance each country has received nor its effect. The 1982 evaluation was tasked to deal with this issue. The scope of work stated that:

"Data ... will be pulled together by country so that a separate vignette for each country related to their participation in SHDS can be seen, encompassing documentation on background, activities, status, and prospects."

The evaluation contained very little information on country programs.

The evaluation was also to track developments from the point of inputs at the regional centers to replication by the countries, including sub-national training for strengthening primary health care. This issue was not addressed in the 1982 evaluation report.

**Evaluations not responsive to project needs**

The 1982 evaluation was considered a final project evaluation due to the scheduled termination on December 31, 1983. Under the circumstances the evaluation focused on past events and did not address issues pertinent to any future project activities. In April 1983, AID decided to extend the project for approximately three more years -- to December 31, 1985.

REDSO/WCA and contractor officials told us that the project extension should have been accomplished by project re-design or at least an evaluation to assist in determining project emphasis over the three-year extension. They pointed out that major adjustments had taken place in the project which either changed objectives or the approach toward meeting such objectives. In addition, it was recognized that all objectives would not be accomplished -- even by the new project completion date. An assessment or redesign effort could have better focused project activities and determined the extent that objectives might be attained.

**Conclusions**

The SHDS project is one of AID's largest and more complex health projects in Africa. An effective system of internal and external evaluation is critical if AID is to determine project accomplishments and development impact. Although the project design called for a comprehensive evaluation system, problems arose which caused internal evaluations to be dropped and external evaluations to be of only limited use. There is now limited knowledge of where the project stands in meeting its objectives. There is even less known about the effectiveness of project activities and the development impact on each of the participating countries. In order to better plan any additional health manpower development projects, AID should also know what will remain to be done in each country and institution subsequent to SHDS termination at the end of 1985.
In our draft report we recognized that the 1984 evaluation is a step in the right direction to address these issues. However, we still believed that more could be done. As a result we recommended that the Director REDSO/WCA in consultation with the contractor and WHO/AFRO develop a plan, which includes internal and external evaluations, to determine SHDS' accomplishments and impact. We stated that the plan should include a methodology to determine:

-- how over 2,000 Africans trained under the project are using such training;

-- the extent that regional institutions and their prospects for self-sufficiency have been strengthened;

-- the nature, extent, and impact of assistance on each participating country;

-- to what extent project objectives may not be accomplished by project end; and

-- how SHDS project experience can be best used for further health manpower development projects in Sub-Saharan Africa.

REDSO/WCA Comments

In its reply to our draft report, REDSO/WCA agreed that the external evaluations need improvement. The 1984 evaluation will determine the extent to which SHDS' inputs strengthened the regional institutions. A broader range of impact assessment will be conducted in the final evaluation which is scheduled for the end of 1985 or early 1986. REDSO/WCA believes that the broader impact assessment will be needed for future planning in health management development, but the complexity of such an assessment precludes its inclusion in the more limited 1984 effort.

REDSO/WCA intends the final evaluation to address other concerns expressed in our draft report recommendation regarding (1) the use of training by Africans, (2) the extent and impact of assistance in the participating countries, and (3) the extent to which project objectives may not be accomplished at project end.

Regarding internal evaluations, REDSO/WCA stated that those conducted from 1978 to 1982 were used to guide project improvements. They further stated:

"If it is desirable to reinstate the internal evaluation position during the remaining 12 months of the SHDS program, REDSO/WCA suggests that the leadership of this activity be assumed by our African experts. The Boston University evaluation unit would work supportively on a continuing basis to maintain on-going surveillance of the
technical quality and performance of the project. The Boston University expert, if hired, could serve as secretariat and guide for the group."

RIG/A/Dakar Response and Recommendation

We agree with REDSO/WCA's plan to improve the external evaluations. REDSO's proposal to improve the internal evaluations appears viable and feasible. We believe that this proposal should be adopted as a plan of action.

Accordingly, we have revised the recommendation in our draft report as follows:

Recommendation No. 1

The Director, REDSO/WCA, in consultation with the contractor and WHO/AFRO develop a plan to improve SHDS' internal evaluations to determine SHDS' accomplishments and development impact.
MANAGEMENT INFORMATION SYSTEM NEEDS IMPROVEMENT

Despite recent improvements, the SHDS project management information system remains incapable of providing sufficient information for adequate evaluations. The contractor and REDSO/WCA are not able to (1) readily determine project progress and (2) adequately track project activities. This has resulted in the project not being able to provide information needed for effective day-to-day program management, follow-up, and evaluations. AID did not recognize the need for a good system at the project's outset, and problems were encountered when attempts were made to improve the system during project implementation. However, the management system for fiscal data has met current project needs.

Importance of Data Collection System

AID Handbook states that monitoring requires the timely gathering of information regarding inputs, outputs and actions critical to project success and comparing this information with plans and schedules for the purpose of alerting management of potential implementation problems. Those responsible for monitoring should also collect and maintain data to evaluate the impact of a project. Monitoring and evaluating are different but they overlap in the sense that they use the same information.

Project Progress Cannot be Determined

The Phase II project paper provided that the contractor was responsible for establishing a management information system capable of providing information necessary to monitor project activities. The SHDS project director told us that he wanted to establish a computerized system at the outset of the project. He said, however, that AID/W felt the system would be an unnecessary expense.

SHDS's first project evaluation performed in 1980 stated that the lack of information on project activities limited the evaluation's effectiveness. This evaluation, however, proved to be the catalyst for the change from a manual system to the present SHDS computerized management information system. This system was developed by the U.S. Bureau of Census in 1982 using equipment provided by the contractor, but did not become operational until early 1983. The system was to perform three basic functions:

-- provide monitoring information on project activities and outputs;

-- serve as a data storage and retrieval system; and

-- provide accounting and budgeting data.
SHDS - primary health care program
Data Collection on Infant Health
The system was developed by standardizing information already available and supplementing existing reports. Prior to this, it was found that reported data were not in a standard format and that reports were too voluminous for easy use by project management.

The current system has been beneficial to the project, particularly for budget and accounts. In addition, the system was designed to provide program-type information such as:

- type of workshops scheduled/conducted each year;
- consultants used and biographical data on each;
- participants, both SHDS and non-SHDS sponsored in each workshop listed by nationality; and
- participant biographical data such as name, address, current position, work experience, etc.

We tested the program aspect of the system by asking for information on workshops conducted and participants attending those workshops. We found that the information was not readily available. Project officials told us that (1) information available had been processed through the computer only sporadically since January 1984 and (2) forms had not been returned by consultants and participants from early project activities. These officials attributed other problems with the management information system to project disruptions caused by the impending termination in December 1982 and a general lack of staff.

In response to our requests, contractor staff through a great deal of manual effort provided the information. They also resumed to input the collected data into the computer.

Tracking Project Activities

Tracking project activities for a large and complex project is not an easy task. For example, SHDS has four major objectives each having between two and five sub-objectives, with as many as 26 activities under each sub-objective. Changes to each of the four objectives over the years have also contributed to the tracking problem. The computerized management information system has not been programmed to monitor project progress by objectives, sub-objectives and activities. In addition, the current system of tracking activities is unreliable, difficult, and cumbersome.

The establishment of outputs indicating end-of-project status is necessary to allow project management to determine what remains to be done by comparing current project status to what is expected at
SHDS sponsored primary health care conference

March 1978

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the end of the project. Although project outputs were put into measurable terms in 1983, the management information system cannot presently compare current project status to the end-of-project status. Thus there is no systematic tracking of project progress and outputs.

The SHDS project schedules each year's activities in its annual plan under the appropriate objectives and sub-objectives. The plan for the following year contains a status report covering the prior year's activities—what was completed, changed, or deleted. However, the status report does not lend itself to tracking either individual activities, or sub-objectives and objectives on a cumulative basis. The dilemma is best illustrated by the practice of linking the same activity numbers (and there are literally hundreds involved) with an activity which changes its character, from one fiscal year to another. Under those circumstances, all cumulative comparability is lost, and meaningful trackability becomes all but impossible.

Additionally, planned activities did not appear in the following year's status report. For example, the 1983 summary status report did not show what happened to the following activities originally planned for 1983:

-- an evaluation of national top level management workshops;
-- two in-country workshops in applied research; and
-- 13 student fellowships for anglophone nursing.

Another factor contributing to this problem is the many changes that have taken place within the objectives and sub-objectives. We found that sub-objectives have changed in both number and wording. For example:

-- Objective II for nursing institutions started out with four sub-objectives in 1981, increased to five in 1982 and decreased to two in 1983 and 1984;

-- Objective II for anglophone post-basic nursing maintained the same number of sub-objectives (two), but changed the wording of both; and

-- Objective III kept its four sub-objectives but changed the wording in three of them.

Tracking these changes is almost impossible, as there is no listing of the changes and how they may have affected project goals. The current system does not identify the change nor how that change affected previous objectives and sub-objectives.
The monitoring of SHDS project activities could be improved if activities were monitored on a cumulative basis. A system of this type would allow management to identify omissions of activities and relate activities to any changes taking place in objectives and sub-objectives.

Information Necessary for Evaluations

A management information system not only provides information for the periodic monitoring of project activities and progress, but also for project evaluations. Evaluations conducted in 1980 and 1982 did not have the benefit of such information. A third evaluation is planned for late 1984 and a final project evaluation should be performed in 1985. If the SHDS information system is to be useful to the 1984 and final evaluation teams, it should be updated and changed to provide better data. The final evaluation is particularly important as it could provide baseline data necessary for any future health manpower development projects.

Conclusions and Recommendations

The SHDS project management information system cannot provide all of the data necessary for project monitoring and evaluation. AID recognized too late the need for a computerized system to handle the large amount of data produced by the project. Although some system improvements have been made, more must be done.

Future evaluations will be tasked to determine SHDS achievements and development impact. The results and usefulness of these evaluations will depend on the available information. Subsequent AID projects in health delivery can also benefit from baseline data generated from the SHDS project. To help provide such a baseline, we believe the management information system should be improved by (1) updating and maintaining current the data for which the system is programmed, and (2) developing an adequate system to track project activities until project completion.

Accordingly, we recommend that:

Recommendation No. 2:

The Director, REDSO/WCA, ensure that the contractor corrects deficiencies in the management information system by (1) maintaining current all data for which the present system is programmed, and (2) developing a system to track project activities.
REDSO/WCA COMMENTS

REDSO/WCA provided the following comments in response to Recommendation No. 2:

"As a follow-up to the finding, REDSO/WCA scheduled an indepth review of the existing system of SHDS at the Abidjan office. The review included the documentation guidebook, input forms, programs, outputs, data control, management and maintenance of the system."

"The investigation proved that the system is capable of performing the three functions for which it was originally designed:

1) maintaining activities and outputs;
2) serving as data storage and retrieval system;
3) accounting and budgetary data."

"In posing the question as to why the system appeared to be inoperable by subject audit, several possibilities arose: first, the formatting of reports in a way which systematically follows the implementation plan had not been previously requested or programmed. Secondly, when an adequate format was requested, the system could easily track all activities listed in the implementation plan by year and by objective. The difficulty emerged in following year to year implementation plan numbers. Project and REDSO/WCA staff, however, found a method for linking report objectives and sub-objectives manually. Finally, it became apparent that there is a shortage of SHDS staff to maintain the data base."

"In order to render the system more flexible, REDSO/WCA has worked with the project staff to find a senior consultant to work with both groups to strengthen and correct the deficiencies of the system. In addition to offering better linkages the improved system will project (quarterly) the work to be done and prompt REDSO/WCA and SHDS managers to attend the established timetable. Other implications of the revised system are being explored."

RIG/A/Dakar Response

We agree with REDSO/WCA's course of action to improve the SHDS management information system.
NEED TO IMPROVE PROJECT CASH MANAGEMENT

AID/Washington (AID/W) and REDSO/WCA have provided WHO/AFRO with advances in excess of AID regulations which provide for up to 90 day cash requirements. This was mainly due to AID and WHO/AFRO inability to establish an acceptable framework which would take into account AID policy and procedures as well as WHO/AFRO budgeting and cash management practices. As a result, the U.S. Treasury has been denied interest on funds held by the grantee. These funds remained unaccounted for extensive periods.

AID Policy and Criteria

AID's policy on advances is based on the U.S. Treasury Fiscal Requirement Manual (TFRM 6-8000) which specifies that grantor agencies provide advance payments to recipient organizations at times and amounts necessary to meet immediate disbursing needs. The Mission Controller Guidebook (Chapter 16.6) defines the term "immediate disbursing needs" as the recipient's cash requirements for as much as 30 days. However, this period may extend to 90 days if AID determines that project implementation will be interrupted or impeded by applying the 30 day guideline.

In addition, the Controller's Guidebook recognizes the special situations which may result from advances to international organizations in the following:

"Because of the diversity of A.I.D. programs and projects, it is not possible to anticipate all requirements for advance payments to non-profit private and international organizations and to describe appropriate variations in providing advances. Office of Financial Management in AID/W will provide additional guidance for projects and programs which appear to require advance payment procedures substantially different from those described in this Section."

Excessive Advances Made to WHO/AFRO

AID/W had accounting responsibilities for Phase II of the SHDS project from September, 1977 through fiscal year 1981. During that period, AID/W advanced about $2.3 million in lump sum payments covering WHO/AFRO annual budgets. Project accounting responsibilities were transferred to REDSO/WCA in fiscal year 1982. REDSO/WCA continued AID/W's practice of annual advances to WHO/AFRO, but in 1983 they started semi-annual advances. In addition, REDSO/WCA improperly recorded those advances as disbursements.
In June 1983, REDSO/WCA began efforts to correct procedures in making advances to WHO/AFRO. For example, REDSO/WCA revised the provisions of prior implementation letters; advances to WHO/AFRO were to be paid in two tranches with the second tranche not to be released until an accounting was received. In addition, REDSO/WCA reversed its practice of recording advances as disbursements in 1984, and informed WHO/AFRO that advances could only be made for 30 day periods. WHO/AFRO advised that project implementation would be inhibited by AID's 30 day requirement. A compromise of 90 days was reached.

Our review disclosed that, notwithstanding agreement on the 90-day time period, accounting problems continue to impede REDSO/WCA's compliance with AID regulations. The issue involves WHO/AFRO policy of applying unliquidated obligations against AID advances of funds, which are intended for immediate cash disbursing needs. WHO/AFRO maintained that unless REDSO/WCA accepts unliquidated obligations as a "usage of advance," it will have insufficient funds to cover project implementation for the next 90 day period. This was because (1) WHO/AFRO requirements for the next quarter include not only its immediate cash needs, but funds to make obligations as well, and (2) unliquidated obligations represent amounts disbursed at the field level although not yet recorded by WHO/AFRO. Under this practice, WHO/AFRO claims it is virtually impossible to disburse AID funds and receive documentation in support of field expenditures within the 90 day period.

An illustration follows:

In our review of a recent replenishment voucher WHO/AFRO estimated that it needed $478,901 for the 90 day period starting June 1, 1984. This amount consisted of $178,901 in outstanding advances from the previous period and $300,000 as an additional cash advance. Since the voucher included $222,158 in unliquidated obligations, it would have resulted in an advance to WHO/AFRO totaling $701,059 ($478,901 + 222,158). This amount was well in excess of WHO/AFRO's past 90 day disbursements which averaged about $129,000 over two years.

We raised the issue as to whether REDSO/WCA had the authority to (1) provide advances in excess of the 90 day limit and (2) consider unliquidated obligations as expenditures. We also suggested that the previous outstanding advance of $178,901 was enough to cover WHO/AFRO expenditures for the period starting June 1, 1984. As a result, REDSO/WCA did not process the replenishment voucher.

However, subsequently according to REDSO/WCA officials, WHO/AFRO was unable to carry out activities scheduled under the 1984 program due to the lack of funds. Faced with this situation the Director, REDSO/WCA decided to release $415,541 to WHO/AFRO in September and October 1984, although $622,866 in prior year advances remained unaccounted for.
Therefore, WHO/AFRO had an outstanding advance of $1,038,407 as of October 23, 1984. After our exit conference in late October 1984, REDSO/WCA processed two vouchers which reduced the outstanding balance to $662,533. (See Appendix II for details.) In its reply to our draft report, REDSO/WCA stated that of the $662,533 only $246,992 was outstanding in excess of 90 days. However, as previously stated on page 19, we believe that WHO/AFRO's expenditures for a 90 day period averaged $129,000 in the past. In effect, $543,533 is in excess of the 90 day requirement.

Also, after we brought the matter to their attention, REDSO/WCA requested on October 24, 1984 the Office of Financial Management, AID/W, to determine whether WHO/AFRO unliquidated obligations can be considered as usage of advance. REDSO/WCA also solicited guidance to (1) meet current AID regulations on advances and (2) allow effective implementation of the SHDS project. In our draft report, we suggested that consideration be given to making funds available to WHO/AFRO under the Federal Reserve Letter of Credit procedure. REDSO/WCA agreed and they intend to negotiate such an arrangement.

Conclusion and Recommendation

The issue of non-compliance with AID policy and regulations is mainly due to AID and WHO/AFRO's inability to establish procedures consistent with those regulations as well as WHO/AFRO budgeting and cash management practices. This could have been accomplished earlier by requesting guidance from the Office of Financial Management as stipulated in the Controller's Guidebook. However, REDSO/WCA did not do so until we raised the question during our audit. Use of the Federal Reserve Letter of Credit procedure with appropriate controls over drawdowns and accounting for funds could satisfy both AID and WHO/AFRO requirements. We believe that until a determination is made and the problem resolved, REDSO/WCA should refrain from making any further advances to WHO/AFRO. Accordingly, we recommend:

Recommendation No. 3:

The Director, REDSO/WCA should not issue any further advances to WHO/AFRO which exceed the 90 day requirement.

1/ The Federal Reserve Letter of Credit is an instrument that authorizes an AID grantee or contractor--generally a non-profit organization--to draw cash advances when needed from the U.S. Treasury, through a Federal Reserve Bank and the recipient's commercial bank. The use of the FRLC is covered in the grant or contract wherein the recipient organization commits itself to: (1) initiating cash drawdowns only when actually needed for its disbursements; (2) timely reporting of cash disbursements and balances as required by AID; and (3) imposing the same standards upon secondary recipients.
NON-PAYMENT OF INTEREST EARNED ON AID FUNDS

REDSO/WCA has not collected interest on U.S. grant funds provided to WHO/AFRO as stipulated in U.S. Treasury Regulations. REDSO/WCA has not established procedures to monitor the interest earned on the outstanding advances. We estimated the interest earned on AID's contribution to the project during a two year period to be about $157,400 which should revert to the U.S. Treasury.

U.S. Treasury regulation (TFRM-8050.30) states:

"Except where specifically prohibited by law, agencies will require that all interest earned by recipients on advances of Federal funds be remitted to the agency. The agency will promptly deposit such interest in the General Account of the U.S. Treasury."

AID funds and interest proceeds are co-mingled with other donors' contributions to WHO in a fund entitled "Special Account for Miscellaneous Designated Contributions." In a July 1984 memorandum, we suggested that REDSO/WCA could estimate the amount of interest earned on a pro-rata basis using WHO/AFRO bi-annual financial reports and audited financial statements. The latest financial report covered the period January 1, 1982 through December 31, 1983. The WHO account containing SHDS project monies earned $2,762,871 in interest from total contributions amounting to $20.6 million during the reporting period. The report shows AID contributions to SHDS during the same period as $1,173,596 or 5.7 percent of the total contributions. If this percentage is applied to the total interest earned ($2,762,871), WHO/AFRO earned interest on AID contributions amounting to approximately $157,400 during the two year period.

In a memorandum dated September 14, 1984, REDSO/WCA officers stated that they were informed by WHO/AFRO officials that all issues relating to interest on advances must be referred to WHO headquarters in Geneva. The officials added that WHO/AFRO has no means of calculating such interest and that all procedures for interest verification are controlled by WHO headquarters. In reply to our draft report, REDSO/WCA stated that they intend to discuss with WHO officials in Geneva the matter of past interest earned on AID funds. To avoid this issue in the future, they plan to enter into a Federal Reserve Letter of Credit arrangement with WHO/AFRO.

Conclusion and Recommendation

Substantial amounts of interest monies earned under the AID grant were denied the U.S. Treasury because REDSO/WCA did not establish appropriate procedures and controls to monitor and collect those funds. REDSO/WCA should obtain from WHO headquarters information
on interest earned attributable to AID monies. REDSO/WCA should also establish procedures for monitoring and collecting interest earned under AID grant funds. Accordingly, we recommend that:

Recommendation No. 4:

The Director, REDSO/WCA:

(a) Verify the amount of interest earned attributable to the SHDS project, and take appropriate action to revert those funds to the U.S. Treasury; and

(b) Establish procedures to monitor and collect interest earned under AID grant funds advanced to WHO/APRO.
NEED TO PERFORM PERIODIC PAYMENT VERIFICATION

REDSO/WCA has not fully complied with AID guidelines and sound internal control systems which require verifying the appropriateness of expenditures. Established procedures have not been followed. This resulted in less than adequate assurance that vouchers submitted by the contractor and WHO/AFRO were appropriate for reimbursement.

AID Criteria for Payment Verification

Under AID requirements for payment verification, as contained in AID Handbook 19 (Chapter Three) and the Controller's Guidebook (Chapter Five), the project officer is required to administratively approve all vouchers submitted under AID direct contracts and grant/cooperative agreements. The project officer's review is normally "limited to the documentation available and his/her personal knowledge of services performed..." The following approval statement is required:

"I have reviewed the voucher, the related invoice(s) and supporting documentation attached thereto. Based on this documentation and my personal knowledge of the project, I see no reason to withhold payment. Therefore, the voucher is administratively approved for payment subject to the financial review and certification by the paying office."

The project officer is also required to provide the certifying officer with a statement advising the basis upon which administrative approval is given.

The purpose of the administrative approval of any voucher is to provide the authorized certifying officer with a statement that the person responsible for monitoring project activities considers that charges billed to AID for goods, services and other charges represent actual performance, delivery or other benefits received. In accordance with OMB Circular A-123, AID is currently undergoing an effort to improve its systems of internal controls. As a part of this effort AID issued new Payment Verification Policy Implementation Guidance effective January 1, 1984.

The project officer's approval can be made on the basis of site visits, observations and discussions. Another method to ensure that project costs are valid and reasonable is through periodic verification of expenditures against supporting documentation.

REDSO/WCA Payment Verification Practices

We found that REDSO/WCA's payment verification practices for both WHO/AFRO and the contractor need to be improved. This is necessary because of the $26.7 million authorized under the SHDS Phase II project, $8.3 million is earmarked for local currency expenditures by these two implementing parties.
Review of WHO/AFRO Claims

REDSO/WCA did not require WHO/AFRO to certify its financial reports, and the project officer did not perform payment verification of WHO/AFRO expenditures. Replenishment vouchers submitted so far by WHO/AFRO have not been given administrative approval as required by AID guidelines. This was essentially because past advances to WHO/AFRO were incorrectly recorded as expenditures at the time the advance was made. In addition, the WHO/AFRO Budget and Finance Officer told us that he must obtain Headquarters' approval before he would allow AID to review supporting documentation. He stated that based on specific inquiries he could provide AID with summary information (e.g. number and names of students who attended a course) related to specific expenditures. Such information could be further checked against contractor records to verify selected payments.

Review of Contractor Claims

The contractor has been submitting quarterly claims for reimbursement supported by financial reports and certifications as required under the contract. The certification states in part that:

"...the information is correct and such detailed supporting information as AID may require will be furnished by the grantee upon request...."

REDSO/WCA's verification of payments to the contractor was performed generally in compliance with current AID requirements. It included the project officer's administrative approval and required certification statements. However, REDSO/WCA reviewed the "invoices and supporting documentation" (as stated in the project officer approval certification) only once since October, 1981. While it is the contractor's practice to forward supporting documentation to the home office each month, we believe that procedures should be established to allow more frequent verification by the project officer.

In a July 1984 memorandum, we suggested that REDSO/WCA establish written procedures which define the responsibility for and frequency of periodic verification of SHDS expenditures against supporting documentation for both WHO/AFRO and the contractor. We also suggested that because of WHO/AFRO's status as an international organization, REDSO/WCA should reach a written agreement with them on AID's verification of expenditures under the grant.

In responding to our memorandum, REDSO/WCA recognized the inadequacies in their procedures to verify payments made to WHO/AFRO and the contractor. REDSO/WCA advised that proper payment verification systems will be set up. They also assigned a program specialist to establish adequate procedures to perform the payment verification task.
Conclusion and Recommendation

Sound internal controls are critical if the SHDS project is to make optimum use of its resources. This could be achieved through establishing payment verification procedures in conformance with AID policy and guidelines. We recognize that REDSO/WCA has made steps in the right direction. However, until a definite plan is developed and a proper payment verification system is established, the problem remains unresolved. Accordingly, we recommend:

Recommendation No: 5:

The Director, REDSO/WCA (a) require WHO/AFRO to certify expenditures made under AID's contribution to the SHDS project and (b) develop a plan for the periodic verification of expenditures made by the contractor and WHO/AFRO.

REDSO/WCA Comments

REDSO/WCA is taking several actions to implement this recommendation. First, the project officer will establish a quarterly schedule of site visits to appropriate WHO and Boston University activities. Second, REDSO/WCA made the following comments as to how Boston University and WHO expenditures would be verified:

"BOSTON UNIVERSITY - Requests are being made to Boston University to supply project officer with a detailed monthly listing of local expenses charged to headquarters. Additionally, the project specialist has been assigned to make quarterly visits to SHDS Abidjan office for review of sampling of invoices."

"WHO - Reporting of expenses by WHO in the future will be as required by the letter of credit method agreed upon. For further support to project officer's approval, request will be made to WHO/AFRO to supply detailed listing of expenses, and also to allow periodic review of supporting documentation."

RIG/A/Dakar Response

We agree with REDSO/WCA's plan of action to implement this recommendation.
LIST OF REPORT RECOMMENDATIONS

Recommendation No. 1:

The Director, REDSO/WCA, in consultation with the contractor and WHO/AFRO develop a plan to improve SHDS' internal evaluations to determine SHDS' accomplishments and development impact.

Recommendation No. 2:

The Director, REDSO/WCA, ensure that the contractor corrects deficiencies in the management information system by (1) maintaining current all data for which the present system is programmed, and (2) developing a system to track project activities.

Recommendation No. 3:

The Director, REDSO/WCA should not issue any further advances to WHO/AFRO which exceed the 90 day requirement.

Recommendation No. 4:

The Director, REDSO/WCA:

(a) Verify the amount of interest earned attributable to the SHDS project, and take appropriate action to revert those funds to the U.S. Treasury; and

(b) Establish procedures to monitor and collect interest earned under AID grant funds advanced to WHO/AFRO.

Recommendation No. 5:

The Director, REDSO/WCA (a) require WHO/AFRO to certify expenditures made under AID's contribution to the SHDS project and (b) develop a plan for the periodic verification of expenditures made by the contractor and WHO/AFRO.
### SUMMARY OF OUTSTANDING ADVANCES TO WHO/AFRO AS OF OCTOBER 25, 1984

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<td>Last advance under PIL No. 11 (1983 budget) 01/09/84</td>
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<td>1983 WHO budget</td>
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<td>1984 WHO budget</td>
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<td>Total Liquidations</td>
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<td>TOTAL OUTSTANDING ADVANCES</td>
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**APPENDIX III**

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