



OFFICE OF INSPECTOR GENERAL

AUDIT OF USAID'S IMPLEMENTATION OF THE MILLENNIUM CHALLENGE CORPORATION'S THRESHOLD PROGRAM

AUDIT REPORT NO. 9-000-09-010-P
August 12, 2009

WASHINGTON, DC



August 12, 2009

MEMORANDUM

TO: USAID/ODP, Director, Karen Turner
USAID/M/CFO, Chief Financial Officer, David Ostermeyer

FROM: IG/A/PA, Director, Steven H. Bernstein /s/

SUBJECT: Audit of USAID's Implementation of the Millennium Challenge Corporation's Threshold Program (Report No. 9-000-09-010-P)

This memorandum transmits our final report on the subject audit. We have considered your comments on the draft report in finalizing the audit report and have included your response in appendix II of the report.

The report contains two recommendations to improve USAID's implementation of the Millennium Challenge Corporation's Threshold program. Based on your comments and documentation provided, management decisions have been reached on recommendations 1 and 2. On the basis of information provided by management in response to the draft report, we determined that final action has been taken on recommendation 2. The Audit Performance and Compliance Division will make a determination of final action on recommendation 1 upon completion of the planned corrective actions.

I appreciate the cooperation and courtesy extended to my staff during this audit.

CONTENTS

Summary of Results	1
Background	3
Audit Objective	4
Audit Findings	5
Better Communication and Guidance Needed to Report Year-End Trial Balance Information to the Millennium Challenge Corporation	6
USAID Should Conduct Data Quality Assessments for Threshold Program Indicator Data	7
Evaluation of Management Comments	9
Appendix I – Scope and Methodology	10
Appendix II – Management Comments	12
Appendix III – USAID-Implemented Threshold Programs	14

SUMMARY OF RESULTS

The Millennium Challenge Corporation (MCC) is a U.S. Government corporation established by Congress to further global development by promoting economic growth, eliminating extreme poverty, and strengthening good governance, economic freedom, and investments in people. Under the Threshold program, MCC provides limited funding to help countries address weaknesses that may be preventing them from obtaining large-scale MCC assistance. Congress authorized MCC to direct up to 10 percent of total MCC funds to the Threshold program (see page 3).

In cooperation with MCC, USAID is the primary agency implementing the Threshold program, and the Office of Development Partners is responsible for the overall management of the program. USAID's participation has expanded rapidly, from zero countries in September 2004 to 18 countries in December 2008, and it has obligated about \$431.5 million as of December 31, 2008. This audit was conducted to determine if USAID was implementing MCC's Threshold program in accordance with applicable policies, regulations, and memorandums of agreement (see pages 3 and 4).

In some areas, USAID has implemented the Threshold program in accordance with applicable polices and regulations, and is effectively fulfilling the responsibilities contained in a memorandum of agreement with MCC. For example, USAID provided useful assistance to develop various countries' Threshold plans, completed host nation agreements within established timeframes, and efficiently integrated Threshold program activities into existing mission operations (see pages 5 and 6).

In two areas, however, USAID's efforts were less successful. First, USAID did not submit fourth quarter final trial balances on time or notify MCC of subsequent adjustments to reported final trial balances, which created a \$5.2 million discrepancy in MCC's financial statements and contributed to a material weakness related to MCC quality control over financial reporting (see page 6). Second, data quality assessments for the Threshold programs were not always performed, reducing the reliability of reported data (see page 7). This report contains two recommendations to address these concerns.

This report recommends that USAID's Office of Development Partners:

- In conjunction with the Chief Financial Officer, meet with the Millennium Challenge Corporation to amend the memorandum of agreement to require USAID to contact the Millennium Challenge Corporation when any fourth quarter year-end adjustment is made and to establish a due date for USAID to provide all year-end adjustments to the final trial balances (see page 7).
- Develop guidance that requires data quality assessments be conducted at an appropriate point during Threshold program implementation (see page 8).

USAID's Office of Development Partners and Chief Financial Officer agreed with the recommendations in the draft audit report. To address the first recommendation, USAID met with and has reached an agreement in principle with MCC as to dates that USAID will provide MCC with the required financial information for the fiscal year 2009 end-of-the-year closing that will be acceptable to both parties, and intends to revise the

memorandum of agreement in the near future to reflect the agreed-upon dates (see pages 12 and 13).

To address the second recommendation, USAID has transmitted written guidance to the field to perform data quality assessments for MCC Threshold programs only once during the program, approximately 6 months into the normally short 2-year program (see page 13).

Management decisions have been reached on recommendations 1 and 2. On the basis of information provided by management in response to the draft report, final action has been taken on recommendation 2. The Audit Performance and Compliance Division will make a determination of final action on recommendation 1 upon completion of the planned corrective actions. An evaluation of management comments is provided in the Evaluation of Management Comments section of this report (see page 9). Management comments are presented in their entirety in appendix II (see pages 12 and 13).

BACKGROUND

The Millennium Challenge Corporation (MCC), a U.S. Government corporation, was established by the Millennium Challenge Act of 2003 (Public Law 108-199, Division D, Title VI). Most MCC assistance is distributed as part of multiyear agreements that fund large antipoverty programs. To be eligible for MCC assistance, a country must demonstrate a commitment to policies that promote such goals as ruling justly, investing in people, and encouraging economic freedom, as measured by 17 indicators. Countries that have demonstrated significant commitment but do not yet qualify for assistance may be selected for MCC's Threshold program.

Under the Threshold program, MCC provides limited funding to help address specific weaknesses that may be preventing countries from receiving MCC assistance. Congress authorized MCC to direct up to 10 percent of total MCC funds to the Threshold program. USAID's participation has expanded rapidly, from zero countries in September 2004 to 18 countries in December 2008.

In addition, USAID's participation has facilitated MCC's expansion of the Threshold program to include follow-on Stage II Threshold programs. These programs are for countries whose Threshold programs are ending but that (1) have yet to meet the MCC's eligibility criteria, (2) have successfully implemented their current Threshold program, and (3) continue to pursue a policy reform agenda. USAID/Albania is currently implementing the first approved Stage II program on behalf of MCC, a \$15.7 million effort to support anticorruption activities and enhance the rule of law. The Stage II program will bring the total for USAID-implemented Threshold programs to about \$431.5 million (see appendix III).

For the Threshold programs that USAID implements, USAID's responsibilities are defined through a series of memorandums of agreement with MCC, one for each fiscal year of funding since 2004. Under these agreements, USAID has been responsible for such activities as:

- assisting with the review and evaluation of country plans that will achieve program objectives,
- working with Threshold countries to identify appropriate implementing partners,
- providing oversight for the implementation activities, and
- accounting for the disbursement of funds.

In addition to directing up to 10 percent of total MCC funds to the Threshold program, MCC compensates USAID for the cost of administering this program through a transfer of an administrative fee equal to 7 percent of the Threshold program funding. Threshold programs are implemented through individual USAID missions. USAID's Office of Development Partners coordinates implementation with MCC and develops needed operational policies and practices for the implementation of the Threshold program. The Office of Development Partners also guides the development of Agency strategies and programs to ensure that they are complementary to the goals of MCC.

As noted in the Office of Management and Budget (OMB) guidance, while MCC may delegate part or all of its work to other agencies, MCC still has full responsibility for the program and its outputs. Consistent with these responsibilities, in September 2008, MCC initiated a 22-month effort to review the first six Threshold programs to determine, among other things, the programs' results and the extent to which intended outcomes were achieved. To avoid duplicating these efforts, this audit focused primarily on USAID's efforts to manage the Threshold program in compliance with applicable policies, regulations, and memorandums of agreement.

AUDIT OBJECTIVE

This audit was included in the Office of Inspector General's fiscal year 2008 annual plan and was conducted to answer the following question:

- Is USAID implementing the Millennium Challenge Corporation's Threshold program in accordance with applicable policies, regulations, and memorandums of agreement?

Appendix I contains a discussion of the audit's scope and methodology.

AUDIT FINDINGS

In some areas, USAID has implemented the Millennium Challenge Corporation's (MCC's) Threshold program in accordance with the applicable policies and regulations and is effectively fulfilling the responsibilities contained in a memorandum of agreement with MCC. In other areas, however, USAID's efforts have been less successful and corrective action is needed.

According to USAID's Automated Directives System (ADS) 596.2.k, Agency managers should, among other things, ensure that the quality and timeliness of program performance and programs are managed with integrity and in compliance with applicable law. From October 2004 through December 2008, USAID developed, implemented, and refined guidance and procedures to meet these requirements when carrying out the Threshold program implementation responsibilities contained in USAID's memorandums of agreement with MCC. Examples of such initiatives are discussed below:

USAID provided useful assistance to support Threshold plan development – Before implementing a Threshold program, countries must submit to MCC a plan that includes the program's specific goals and objectives, performance benchmarks, sustainability, donor coordination, and a detailed budget. Although USAID respects the principle of "country ownership," it has provided effective technical assistance upon request to help government counterparts develop their country plans. For example, in 2005, after the Government of Kenya's initial country plan did not receive MCC support, USAID/Kenya officials worked with their Government of Kenya counterparts to refine the plan by focusing on manageable objectives and responding to MCC's specific questions and concerns. As the plan progressed, the mission hired a technical assistance advisor to help review and finalize the document in preparation for MCC reconsideration. As a result of this assistance, in February 2007, MCC approved the revised country plan, which seeks to reduce corruption through procurement reform and improved health care delivery.

USAID developed timely agreements with host governments to support Threshold plan implementation – According to its initial memorandum of agreement with MCC, USAID, in consultation with MCC, will negotiate agreements with each country to support the implementation of approved Threshold plans. According to MCC officials, USAID missions have, with rare exceptions, completed the necessary agreements within established timeframes. For example, upon being tasked with the project in August 2006, the legal advisor at USAID/Jordan consulted with other missions that had experience in developing MCC Threshold agreements, drafted a document with appropriate conditions, and sent the draft document for MCC's review. As a result of these efforts, the mission completed the negotiations with the Government of Jordan in time for the Threshold program signing ceremony in October 2006.

USAID developed an effective management structure to support Threshold program implementation – USAID has given missions the flexibility to efficiently integrate Threshold program activities into ongoing mission activities while retaining an appropriate oversight role and has allowed the missions to discuss program implementation with MCC. Missions are encouraged to integrate Threshold program activities into ongoing operations in order to best support the mission's existing development initiatives. USAID/Jordan, for example, integrated Threshold program activities into its existing Democracy and Economic Growth strategic objectives.

USAID/Kenya, on the other hand, created a new strategic objective to accommodate the Threshold program.

USAID's management efforts have allowed the Agency to establish its role as the primary implementation partner in support of MCC's Threshold program, but some improvements are needed, as noted in the two areas described below.

Better Communication and Guidance Needed to Report Year-End Trial Balance Information to the Millennium Challenge Corporation

Summary: According to the fiscal year (FY) 2008 memorandum of agreement, USAID should provide fourth quarter final trial balances to MCC no later than 16 calendar days after the end of the reporting period in order for MCC to report all Threshold program budgetary and proprietary activity in its financial statements. However, USAID did not submit fourth quarter final trial balances on time or notify MCC of subsequent adjustments to reported final trial balances in a timely manner. USAID and MCC financial officials did not effectively communicate and coordinate with each other, and the memorandum of agreement did not provide guidance for when year-end adjustments to trial balances occurred after the 16-day reporting deadline. These communication problems created a \$5.2 million discrepancy in MCC's financial statements and contributed to a material weakness related to MCC's quality control over financial reporting.

OMB Circular A-136, *Financial Reporting Requirements*, states that reporting entities should ensure that information in the financial statements is presented in accordance with generally accepted accounting principles and that the preparation of the annual financial statement is the responsibility of agency management. The Circular requires that all costs be consolidated in the parent's (i.e., MCC) financial statements in order to provide a complete cost of the parent's program. Effective in FY 2007, the parent must report all budgetary and proprietary activity in its financial statements, whether material to the child (i.e., USAID) or not. According to the Circular, receiving agencies (e.g., USAID) with transfer appropriation accounts must submit a full trial balance with attributes to the parent no later than 12 calendar days following the end of the reporting period or a date required by the parent to meet its reporting and auditing deadlines, whichever comes first. The FY 2008 memorandum of agreement between USAID and MCC requires USAID to provide MCC final trial balances no later than 16 calendar days after the end of the reporting period. MCC is required to incorporate USAID's fourth quarter final trial balances and adjustments into its financial statements to ensure complete and accurate financial reporting.

This problem occurred for three reasons. First, USAID and MCC financial officials did not effectively communicate and coordinate with each other. USAID officials stated that although OMB guidance indicates that they should make every effort to provide the required information to MCC and notify MCC of subsequent changes to reported trial balances, it is ultimately MCC's responsibility to take full ownership of its financial statements. USAID officials believed that MCC should have contacted USAID to discuss adjustments that frequently occur at year-end and verify final trial balance information prior to submitting financial statements.

Second, according to a USAID official with the Office of Chief Financial Officer, Central Accounting and Reporting Division, the guidance in the OMB Circular contributed to the lack of communication between USAID and MCC officials. While the parent (i.e., MCC) is responsible for its financial statements and is ultimately responsible for the reporting of the child (i.e., USAID), the Circular states that the child should make every reasonable effort to provide the required information. For example, if a child agency needs to make a subsequent change to a reported trial balance, it is the child's responsibility to notify the parent at the earliest opportunity. The Circular states that the key to timely and accurate quarterly reporting by the child agency is communication between the parent and child.

Third, the memorandum of agreement does not provide officials guidance when year-end adjustments to trial balances occur after the 16-day reporting deadline. Despite having met on several occasions between September 2007 and October 23, 2008, to discuss reporting difficulties, USAID and MCC signed a new memorandum of agreement for FY 2009 in March 2009 with no additional clarification of necessary adjustments to the year-end trial balance. On the other hand, USAID and the USAID Office of Inspector General have established a due date for the Office of Inspector General to provide its audit adjustments on October 26, 2009.

The failure of USAID and MCC officials to effectively coordinate with year-end adjustments to the final trial balances created a \$5.2 million discrepancy in MCC's financial statements and a statement in the Inspector General for the MCC's FY 2008 financial statement audit report that USAID's reporting delays contributed to a material weakness related to MCC's quality control over financial reporting.

To ensure that this issue continues to receive the appropriate management attention, this audit makes the following recommendation:

Recommendation 1: We recommend that the Office of Development Partners, in conjunction with the Chief Financial Officer, meet with the Millennium Challenge Corporation to amend the memorandum of agreement to require USAID to contact the Millennium Challenge Corporation when any fourth quarter year-end adjustment is made and to establish a due date for USAID to provide all year-end adjustments to the final trial balances.

USAID Should Conduct Data Quality Assessments for Threshold Program Indicator Data

In 2006, MCC and USAID developed implementation results reporting tables that included specific performance indicators and results for each mission. These tables provide senior management at MCC and USAID with a quick snapshot of Government progress on the overall Threshold program. In addition, MCC has shared these tables with interagency board representatives in order to demonstrate progress, serve as a source for discussion on the Threshold program's status, and inform its decision to approve follow-on programs.

According to ADS 203.3.5.2, periodic data quality assessments are required to ensure that USAID missions are aware of the strengths and weaknesses of the data and the extent to which the data integrity can be trusted to influence management decisions. Data reported to USAID/Washington for reporting externally on Agency performance must have had a data quality assessment at some time within the 3 years before

submission. However, the MCC Threshold program indicator data may not be subjected to data quality assessments during the program lifetime.

In Kenya, for example, officials noted that the MCC Threshold indicators were not included in the data quality assessment effort because the indicators had not yet generated sufficient data; as the next planned assessment will be in 3 years, the program probably will not have its indicators assessed. However, USAID/Jordan officials stated that the Threshold program indicators were included in an upcoming assessment, primarily because the timing of the assessment happens to coincide with the program implementation schedule. As noted during a recent Office of Inspector General for the MCC audit¹ in Albania, no data quality assessments took place during the program's 2-year period of implementation.

Data quality assessments of Threshold program indicator data are not always performed because the Office of Development Partners has issued no guidance as to whether these indicators must be included in mission-wide data quality assessment efforts. Without such an assessment, USAID and MCC have limited information about the strengths and weaknesses of the data and the extent to which the data can be trusted when used to support management decisions. To correct this situation, this audit makes the following recommendation:

Recommendation 2: We recommend that the Office of Development Partners develop guidance that requires data quality assessments be conducted at an appropriate point during Threshold program implementation.

¹ *Audit of the Millennium Challenge Corporation's Management of the Threshold Program*, Audit Report No. M-000-09-003-P, April 29, 2009.

EVALUATION OF MANAGEMENT COMMENTS

USAID's Office of Development Partners and Chief Financial Officer agreed with the recommendations in the draft audit report, and management decisions have been reached on recommendations 1 and 2 as described below:

- In response to recommendation 1, USAID has met with and has reached an agreement in principle with MCC as to dates for the fiscal year (FY) 2009 end of the year closing that will be acceptable to both parties and intends to revise the memorandum of agreement in the near future to reflect the following due dates. First, USAID will give MCC trial balances by COB October 16, and USAID Office of Inspector General will provide recommended adjustments by COB October 29. Second, USAID will also inform MCC if, before the close of the revision period on November 13, USAID is required to adjust trial balances that have been provided to MCC or to reflect Office of Inspector General recommended adjustments. In each case, USAID will inform MCC as soon as it knows of a change, but no later than the days indicated.
- In response to recommendation 2, the Office of Development Partners has transmitted written guidance to the field on February 29, 2009, to perform data quality assessment for MCC Threshold programs only once during the program, approximately 6 months into the normally short 2-year program.

Accordingly, based on comments received from the two offices, management decisions have been reached on recommendations 1 and 2. On the basis of information provided by management in response to the draft report, we determined that final action has been taken on recommendation 2. The Audit Performance and Compliance Division will make a determination of final action on recommendation 1 upon completion of the planned corrective actions.

Management comments are presented in their entirety in appendix II of this report.

SCOPE AND METHODOLOGY

Scope

The Performance Audits Division conducted this performance audit in accordance with generally accepted Government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. The audit objective was to determine if USAID was implementing the Millennium Challenge Corporation (MCC) Threshold program in accordance with applicable memorandums of agreement and USAID policies.

In planning and performing the audit, we assessed management controls related to the development, implementation, use, and review of USAID activities to support MCC Threshold program implementation. These controls included complying with USAID and the Office of Management and Budget guidance regarding management of programs on behalf of other Federal agencies, and USAID's commitments under various memorandums of agreement. Specifically, we reviewed (1) memorandums of agreement between USAID and MCC for fiscal years (FYs) 2004 through 2009; (2) Agency and mission guidance related to internal controls, the implementation of memorandums of agreement, and performance measures; and (3) USAID's FY 2008 Federal Managers' Financial Integrity Act process and results.

To allow for a detailed evaluation of the adequacy of USAID's management activities, we reviewed and verified performance and implementation data at two overseas locations: USAID/Jordan and USAID/Kenya. We conducted the audit at USAID/Washington from September 9, 2008, through June 9, 2009, and at various site locations in Jordan and Kenya from October 27 to November 21, 2008. We also coordinated our work with the Office of Inspector General for the MCC.

Methodology

To determine whether USAID's management activities were ensuring that intended results were achieved, the audit team interviewed USAID's staff in the Office of Development Partners to gain an understanding of the program history and status. We also met with MCC officials and obtained documentation regarding USAID's efforts to appropriately manage the Threshold program and fulfill their obligations under the memorandums of agreement.

To evaluate the Office of Development Partners' management of the Threshold program implementation process, we reviewed and evaluated memos, e-mail correspondence, and other documentation related to USAID's implementation of the Threshold program in various countries. We also collected and evaluated the general guidance that USAID's Office of Development Partners had distributed to all participating missions. To determine the adequacy of this guidance, we reviewed documents related to the development of Threshold country programs and host country agreements, as well as the efforts to incorporate Threshold programs into standard mission operations. We gathered and analyzed financial reporting information for the period FYs 2005–2009

to determine the accuracy and timeliness of such reporting. We also reviewed and extracted examples of efforts by USAID staff to reconcile account balances and eliminate reporting errors.

To provide a more detailed assessment of implementation efforts by USAID missions, we conducted site visits and reviewed Threshold program implementation at USAID/Kenya and USAID/Jordan. We interviewed mission staff and reviewed appropriate documents to determine if Threshold programs were being implemented in accordance with appropriate guidance. We also verified reported progress related to these outputs during site visits and interviews with the implementing partner staff, local officials, and beneficiaries. The audit team also tested a judgmental sample of outputs under each project and compared reported progress related to these outputs during site visits and interviews with each implementing partner. Based on the collective results, the team determined the progress of each project toward the achievement of planned outputs. We used this determination to help evaluate USAID's overall success in managing the Threshold program. We did not select a materiality threshold because such a threshold was not relevant to this audit.

MANAGEMENT COMMENTS



July 17, 2009

FROM: OD/ODP – Karen D. Turner /S/
M/CFO – David Ostermeyer /S/

TO: IG/A/PA – Steven H. Bernstein

SUBJECT: Audit of USAID's Implementation of the Millennium Challenge Corporation's Threshold Program

Following are USAID's comments on the two recommendations contained in the subject report:

Recommendation No 1: We recommend that the Office of Development Partners, in conjunction with the Chief Financial Officer, meet with the Millennium Challenge Corporation to amend the memorandum of agreement to require USAID to contact the Millennium Challenge Corporation when any fourth quarter year-end adjustment is made and to establish a due date for USAID to provide all year-end adjustments to the final trial balances.

Response:

USAID accepts the recommendation and has reached an agreement in principle with MCC as to dates for the FY 2009 end of year closing that will be acceptable to both parties. We intend to revise the Memorandum of Agreement (MOA) in the near future to reflect the following due dates:

- USAID will give MCC trial balances that are consistent with what USAID has entered into FACTS II by COB October 16. This is two days before the FACTS II window closes on October 19.
- If USAID's IG requires it to adjust its trial balances, USAID, having already provided MCC with trial balances that are consistent with what it has entered into FACTS II, will submit revised trial balances that reflect USAID IG's recommended adjustments by COB October 29. This is three days after USAID's IG is supposed to provide them, which is October 26.

- If USAID is required to adjust its FACTS II trial balances during the FACTS II revision period, USAID--having already given MCC trial balances that are consistent with what it has entered into FACTS II and that reflect USAID IG's recommended adjustments, if any--will submit revised trial balances that reflect any changes made in FACTS II revision period, which closes on November 13.

In each case USAID will inform MCC as soon as it knows of a change but no later than the days indicated.

Recommendation No. 2: We recommend that the Office of Development Partners develop guidance that requires data quality assessments be conducted at an appropriate point during Threshold program implementation.

USAID accepts the recommendation and requests that it be closed upon issuance, for the following reason:

- ODP/MCC transmitted written guidance to the field on February 29 on the preparation of Results Reporting Tables (RRTs) for MCC Threshold programs. The guidance, which is appended as Attachment 1 to this memorandum, contains the following statement:

Data Quality Assessments: Ensuring the quality of underlying data is essential to maintaining a high level of confidence in decisions based upon it. Data quality assessments (DQAs) should review the quality and integrity of the RRT by taking a close look at aspects such as the quality of data storage, collection instruments, and procedures; sampling methods; and data storage. DQAs should be performed by an independent entity, such as a local or international specialized firm or consultant. Given their normally short (two-year) timeframe, DQAs on Threshold programs should generally take place only once, approximately six months into the program.

USAID-Implemented Threshold Programs
(as of December 31, 2008)

Country	Host Country Agreement Date	Total Obligation (Dollars)²	Main Program Focus
BURKINA FASO	7/22/05	12,900,000	Girls' Education
MALAWI	9/29/05	20,920,000	Control Corruption
ALBANIA	4/3/06	13,850,000	Control Corruption
TANZANIA	5/3/06	11,150,000	Control Corruption
PARAGUAY	5/8/06	34,645,092	Regulatory Quality
ZAMBIA	5/22/06	22,735,000	Control Corruption
PHILIPPINES	7/26/06	20,685,000	Control Corruption
JORDAN	10/17/06	25,000,000	Democracy/Trade
INDONESIA	11/17/06	55,000,000	Control Corruption/ Improve Immunization
UKRAINE	12/4/06	44,970,000	Control Corruption
MOLDOVA	12/14/06	24,700,000	Control Corruption
KENYA	3/23/07	12,723,000	Control Corruption
UGANDA	3/29/07	10,446,180	Control Corruption
GUYANA	8/23/07	6,711,000	Fiscal Policy/ Business Environment
KYRGYZ REPUBLIC	3/14/08	15,994,000	Control Corruption
NIGER	3/17/08	23,066,914	Girls' Education/Control Corruption
PERU	6/9/08	35,585,000	Control Corruption/ Improve Immunization
RWANDA	9/29/08	24,730,000	Strengthen Judiciary/ Promote Civil Society and Liberties
ALBANIA II	9/29/08	15,731,000	Control Corruption/ Tax Reform
TOTAL		\$431,542,186	

² Obligations reported by the Office of Development Partners, not audited.

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