



Office of Inspector General

November 6, 2010

MEMORANDUM

FOR: USAID/Afghanistan Director, Earl W. Gast

FROM: OIG/Afghanistan Director, Tim Cox /s/

SUBJECT: Review of USAID/Afghanistan's Ministerial Assessment Process (Review Report No. F-306-11-001-S)

This memorandum is our report on the subject review. The report contains three recommendations to help USAID/Afghanistan strengthen its ministerial assessments.

I want to thank you and your staff for the cooperation and assistance extended to us during this review.

Summary

The U.S. Government expects to deliver 50 percent of its development aid to Afghanistan through the Government of the Islamic Republic of Afghanistan's (GIROA's) core budget by the end of calendar year 2011. With this expectation, USAID/Afghanistan is conducting a series of pre-award assessments of GIROA ministries to see whether the ministries can responsibly manage U.S. Government resources. In a preaward assessment (sometimes called a preaward survey or preaward audit) the assessment team normally conducts inquiries, observations, and tests to see whether the assessed entity has the requisite procedures, internal controls, experienced personnel, and other resources needed to responsibly manage U.S. Government funds.

Our review focused on assessments already performed by USAID/Afghanistan as well as on draft scopes of work for future assessments.

Most of the assessments completed to date were based mainly on reviews of written procedures, inquiries of ministry officials, and inspection of a limited number of transactions. More testing of controls would have provided greater assurance of detecting vulnerabilities that could result in waste or misuse of U.S. Government funds.

The draft scopes of work for future assessments can be strengthened by telling reviewers what program(s) ministries may be asked to manage, assessing the control environment (i.e., the environment that specific control procedures operate in), expanding coverage of controls over

human resources and fixed assets, and providing more detailed guidance to reviewers on how to assess compliance with applicable laws and regulations.

Background

On January 28, 2010, at a conference on Afghanistan held in London, the United States and other donors conditionally committed themselves to delivering 50 percent of development aid to Afghanistan through the Government of Afghanistan over the next 2 years. According to the conference communiqué:

Conference Participants supported the ambition of the Government of Afghanistan whereby donors increase the proportion of development aid delivered through the Government of Afghanistan to 50% in the next two years, including through multi donor trust funds that support the Government budget e.g. the Afghanistan Reconstruction Trust Fund and the Law and Order Trust Fund for Afghanistan. But this support is conditional on the Government's progress in further strengthening public financial management systems, reducing corruption, improving budget execution, developing a financing strategy and Government capacity towards the goal.¹

The international donors reaffirmed this conditional commitment at the Kabul International Conference on Afghanistan held in July 2010. The communiqué released at the end of the conference stated that:

In line with the London Conference Communiqué, [the donors] restated their strong support for channeling at least 50% of development aid through the Afghan Government's core budget within two years while, as committed at the London Conference, the Afghan Government achieves the necessary reforms to strengthen its public financial management systems, reduce corruption, improve budget execution, and increase revenue collection ...

While most of USAID's on-budget assistance to date has been provided through the Afghanistan Reconstruction Trust Fund, a multidonor trust fund administered by the World Bank, the mission has also disbursed about \$19.8 million through bilateral grant agreements as follows:

Table 1. Financial Status of USAID/Afghanistan Bilateral Assistance to the Government of Afghanistan as of August 31, 2010 (Unaudited)

Program	Total Estimated USAID Contribution (\$millions)	Obligations (\$millions)	Disbursements (\$millions)
Ministry of Public Health, Partnership Contracts for Health Services Project	236.5	41.3	12.9
Ministry of Finance, Cash Transfer for Civilian Technical Assistance Project	30.0	5.5	5.5
Ministry of Communication and Information Technology, Policy Capacity Initiative	1.0	1.0	0.4
Ministry of Finance, Salary Support	1.9	1.0	1.0

¹ Specific steps toward improving public financial management, with timeframes, were included in the Government of Afghanistan's Public Financial Management Roadmap, dated July 14, 2010.

Program	Total Estimated USAID Contribution (\$millions)	Obligations (\$millions)	Disbursements (\$millions)
Program			
Ministry of Finance, Good Governance Incentive Fund	100.0	0	0
Ministry of Agriculture, Irrigation, and Livestock, Agriculture Development Fund	100.0	0	0
Independent Directorate of Local Governance, District Development Fund	40.0	0	0
Totals	509.4	48.8	19.8

Source: USAID/Afghanistan Office of Financial Management

Before disbursing funds to GIRoA institutions, USAID/Afghanistan performs assessments to determine whether specific ministries are capable of responsibly managing USAID funds. So far, USAID/Afghanistan has performed assessments of six ministries as shown in Table 2.

Table 2. USAID/Afghanistan Ministerial Assessments²

Ministry	Report Date
Ministry of Public Health	07/10/2007 (procurement review) 05/14/2008 (financial management review)
Ministry of Communications and Information Technology	12/9/2008 (procurement review) 1/21/2009 (financial management review)
Ministry of Finance	07/27/2009 (financial management review)
Ministry of Agriculture, Irrigation, and Land	06/28/2010 (combined review)
Ministry of Education	Combined review in draft as of 09/16/2010
Ministry of Rural Rehabilitation and Development	Financial management review in draft as of 09/16/2010

In addition to these assessments that were completed or in process as of September 16, 2010, when we completed the fieldwork for our review, USAID/Afghanistan plans to complete another four ministerial assessments by December 2010 using a scope of work it has drafted for use by local public accounting firms. USAID/Afghanistan is also participating in a donor group that hopes to harmonize requirements and reduce administrative demands on the target ministries by conducting joint assessments.³ This group expects to complete seven joint assessments of ministries by March 2011.

² The most recent assessments of each ministry are shown in Table 2. Several of these assessments updated earlier assessments that were performed as early as 2003.

³ To be precise, the donor group developed two scopes of work: one to assess financial management and procurement capacity and another to assess technical capacity. However, in this report, we refer to them as a single scope of work because it is intended that both scopes of work will be used together to provide a complete assessment of the target ministries.

Review Objective

The Office of Inspector General/Afghanistan conducted this review to determine whether USAID's ministerial assessment process provides reasonable assurance of identifying significant vulnerabilities that could result in waste or misuse of U.S. Government resources. Page 8 contains a discussion of the review's scope and methodology.

Completed Assessments Did Not Provide Reasonable Assurance of Detecting Significant Vulnerabilities

It is critically important that USAID/Afghanistan's ministerial assessments provide reasonable assurance of detecting vulnerabilities that could result in waste or misuse of U.S. Government resources.⁴ As indicated in Table 1 above, USAID's exposure to date is limited, with \$19.8 million disbursed to ministries as of August 31, 2010. However, USAID/Afghanistan expects to deliver at least \$509.4 million in assistance through GIRoA ministries, not counting assistance delivered through the Afghanistan Reconstruction Trust Fund. At the same time, widely reported, credible indices indicate that corruption and government capacity constraints in Afghanistan are severe. For example, the World Bank's governance indicators put Afghanistan in the first percentile among 212 countries with respect to rule of law and control of corruption and in the ninth percentile for government effectiveness.

In our opinion, the assessments performed to date did not provide reasonable assurance of detecting significant vulnerabilities. The scope of the assessments varied from one ministry to another, but some of the significant limitations on the assessments included the following:

- For three of the six assessed ministries, reviewers did not know what programs the ministries would be asked to manage. The reviewers were asked to assess the ministries' management capacity, but they had no answer to the question "capacity to manage what?" In our opinion, it is difficult—perhaps impossible—to assess a ministry's ability to responsibly manage USAID programs without understanding the types of USAID programs the ministry will manage and their approximate magnitudes.
- None of the assessments explicitly considered the control environment in Afghanistan or in individual ministries. The environment in which ministries are embedded—as well as the environment within individual ministries—can significantly influence the effectiveness of control procedures. For example, if senior officials can circumvent established rules, then the rules will only circumscribe the behavior of lower-level officials. Other significant environmental factors that might impede the effectiveness of internal controls include widespread impunity, the ability of high-level officials to interfere with law enforcement institutions and processes, and instability that encourages officials to engage in short-term decision making and exaggerated levels of corruption. The influence of these factors on the

⁴ USAID does not generally require assessments of host government ministries and has not issued guidance on the scope of such assessments, although the Chief Financial Officer's office is leading development of a new public financial management risk assessment tool. (In addition, USAID requires pre-award assessments of private entities in certain circumstances [Automated Directives System 303.3.9.1] and requires assessments of host government agencies expected to award USAID-financed host country contracts valued in excess of \$250,000 [Automated Directives System 301.5.2].)

effectiveness of control procedures still needs to be considered in assessing the ability of ministries to responsibly manage U.S. Government funds.

- Testing of internal controls was limited. In two cases, the reviews were descriptive in nature and involved little or no testing of control procedures. That is, the reviewers made inquiries and consulted manuals and written procedures, but they did not perform tests to determine whether mandated control procedures were adhered to in practice. In three other cases, reviewers stated that they tested a small number of items to see whether internal control procedures were followed, but the number of items tested, specific items tested, and so on were not recorded.
- None of the assessments included substantive information on controls over fixed assets or payroll and attendance. These omissions are significant because both of these areas typically involve significant resources and vulnerabilities to fraudulent activities.
- For all six ministries, it was unclear to what degree the reviewers examined compliance with applicable laws and regulations and/or compliance with requirements imposed by other donors. Neither the scopes of work/work programs nor the written reports mentioned compliance with applicable laws and regulations, but in every case the reviewers stated that they considered compliance with laws or regulations such as Afghanistan's Public Finance and Expenditure Management Law and the Procurement Law. Examining compliance with applicable laws and regulations is important, since these may mandate control procedures and also because a ministry's compliance with laws and regulations might serve as a predictor of its ability to comply with USAID agreement provisions in the future.⁵
- All of the assessments were reviewed by USAID/Afghanistan supervisors. However, for three ministries, we concluded that supervisory review was limited to the written assessment report and did not extend to the supporting documentation or evidence supporting the written report.
- In five cases, the reports were not provided to the ministries for comment before they were finalized. Giving the ministries an opportunity to comment on draft reports can help ensure that the facts in the report are accurate.

Details of our review of each assessment are provided in Appendix I.

As a result of the issues discussed above, in our opinion, significant vulnerabilities that could result in waste or misuse of U.S. Government resources might not be identified by the assessments.

In our opinion, clearer direction and closer supervision would help ensure more thorough reviews; also, in some cases, more time should be allotted for the reviews. A range of specific actions can be taken by USAID/Afghanistan so that future assessments will provide greater assurance that ministries will be able to manage USAID funds responsibly:

- Focus future reviews on ministries' capacity to implement specific proposed programs.

⁵ For two ministries, reports prepared by the Office of Acquisition and Assistance explicitly considered compliance with the Procurement Law but reports prepared by the Office Financial Management did not.

- Provide reviewers with detailed scopes of work or questionnaires, duly approved by supervisors, that provide a way for reviewers to show how each step was completed. As an example of a best practice, a questionnaire used on several of the assessments asked reviewers to answer a number of specific questions and indicate whether the answers were obtained through inquiry, observation, or a test.
- Ask supervisors to approve testing plans. This would better ensure that the most important findings and conclusions are supported by reliable evidence.
- Expand testing of internal control procedures to verify that they are adhered to consistently and operating effectively.
- Ask reviewers to explicitly consider the effect of the control environment on the effectiveness of internal control procedures.
- Instruct reviewers to identify laws and regulations that have a direct bearing on human resources, financial management, and procurement issues, and perform tests to see if these laws and regulations are complied with.
- Ask reviewers to cross-index their reports to completed questionnaires, interview notes, copies of documentation, or other supporting evidence. This would help reviewers ensure—and supervisors verify—that facts and conclusions in the assessment reports are supported by reliable evidence.
- Provide draft reports to ministries and other interested parties for comment.

These actions, among others, should be considered by USAID/Afghanistan in the process of implementing the following recommendation.

Recommendation 1. *We recommend that USAID/Afghanistan develop and implement suitable policies, procedures, and practices so that ministerial assessments will provide reasonable assurance of identifying significant vulnerabilities that could result in waste or misuse of U.S. Government funds.*

Scopes of Work for Future Assessments Can Be Strengthened

During our review, we identified opportunities to strengthen draft scopes of work for (1) future ministerial assessments contracted by USAID and (2) future joint donor assessments. We have provided detailed comments to USAID/Afghanistan in separate communications dated September 2 and September 8, 2010, but some of our more significant comments are summarized below.

USAID Scope of Work. USAID/Afghanistan’s draft scope of work was intended to be used to contract with local public accounting firms to perform assessments of GIRoA ministries. This scope of work was an improvement over the scopes of work for many of the assessments that have already been completed, in that it included more detailed review steps and procedures. The draft scope of work could be further strengthened by taking the following steps:

- Tell reviewers what program(s) the target ministries are expected to manage. Understanding the nature and magnitude of the programs that the ministries are expected to manage will help reviewers make better-informed judgments about ministry capacity.
- Explicitly address the control environment and its influence on the effectiveness of control procedures.
- As part of the reviewer's evaluation of human resources policies and practices, examine vetting policies and procedures, provisions for background investigations, and asset disclosure requirements for officials in procurement or other sensitive positions. As time and resources permit, the reviewers should conduct floor checks to verify that employees on ministry payrolls are present and performing their assigned functions.⁶ Finally, the reviewers should perform tests to verify that hiring, promotion decisions, and pay are in compliance with local law, that appropriate deductions for payroll taxes are made, where applicable, and that payroll taxes are actually remitted to the appropriate authorities.
- Provide more details to reviewers on how they should approach their assessment of compliance with applicable laws and regulations. This approach should include (1) identifying all provisions of laws and regulations that, if not observed, could result in waste or misuse of material amounts of USAID funds, (2) assessing the risk of noncompliance with each provision, and (3) testing a sample of items to provide reasonable assurance of detecting both intentional and unintentional instances of noncompliance.

Joint Donor Scope of Work. The joint donor scope of work represents a sophisticated attempt to serve a number of purposes for many different customers. It is intended to help multiple donors decide whether ministries have the capacity to manage development assistance programs, while also helping to measure host government progress toward improving public financial management practices as called for at the London and Kabul conferences and in the Public Financial Management Roadmap. Another innovative feature of the scope of work is that it incorporates performance benchmarks to try to make subjective reviewer judgments more objective and consistent.

The approach taken in the joint donor scope of work is to set overall objectives for ministry assessments while limiting the number of detailed steps. In comparison with the approach taken by USAID/Afghanistan in its scope of work, this approach places greater reliance on reviewers' professional judgment and experience. We prefer USAID/Afghanistan's approach because it permits a more detailed, explicit understanding with the reviewers and thus, in our opinion, better ensures that completed assessments will meet the needs of the intended users. In our opinion, the joint donor scope of work can be further strengthened by taking the following steps:

- Ask reviewers to determine whether ministry employees with key roles in the internal control system have the requisite experience and credentials. The reviewers should also look into controls such as vetting procedures, procedures for background investigations, and requirements for asset declarations. Finally, the reviewers should assess the degree to which personnel decisions are based on patronage principles or merit.

⁶ *Floor checks* involve selecting a sample of employees from payroll, visiting them in their workplaces, and using interviews and physical observation to verify that the employees are performing the functions assigned to them.

- Ask reviewers to select a sample of fixed assets from purchasing records and the fixed asset register and verify the existence of the assets through physical observation.
- Conduct floor checks as described above.

To help ensure that future assessments of GIRoA ministries meet USAID's needs, we are making the following recommendations:

Recommendation 2. *We recommend that USAID/Afghanistan make appropriate modifications to the scopes of work for future ministerial assessments as outlined in this report.*

Recommendation 3. *We recommend that USAID/Afghanistan rely on joint donor assessments of host government ministries to the degree that they meet USAID's needs. If additional assessments are needed to meet USAID's needs, the work should build on but not duplicate work already performed, to the extent possible.*

Scope and Methodology

The Office of Inspector General Country Office in Afghanistan conducted this review in accordance with the general standards in Chapter 3 as well as the evidence and documentation standards in *Government Auditing Standards*, paragraph 7.55 and paragraphs 7.77 through 7.84. Those standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions, based on our review objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the review objective.

During our review to determine whether USAID's ministerial assessment process provides reasonable assurance of identifying significant vulnerabilities that could result in waste or misuse of U.S. Government resources, we focused on two areas:

- A review of the assessments completed by USAID/Afghanistan. This included reviewing the assessment reports, the work programs, and any working papers or other evidence supporting the assessment reports, and interviewing the staff who performed the assessments. Where USAID/Afghanistan conducted multiple assessments of the same ministry, we focused on the most recent assessments. However, we also reviewed earlier assessments in some instances (e.g., where USAID/Afghanistan characterized the most recent assessments as updates of earlier assessments).
- A review of the draft scopes of work for upcoming USAID assessments and joint donor assessments of ministries' financial management, procurement, and technical capacity.

We held an exit briefing with USAID/Afghanistan officials to discuss the results of our review. USAID/Afghanistan officials expressed general agreement with our findings and recommendations. We requested, but did not receive, formal management comments on our draft report.

Summary of Review of Ministry Assessments

Item	Ministry of Rural Rehabilitation and Development (Draft)	Ministry of Agriculture, Irrigation, and Livestock (06/28/2010)	Ministry of Education (Draft)	Ministry of Communication and Information Technology (12/29/2008 and 01/29/2009)	Ministry of Finance (07/27/2009)	Ministry of Public Health (10/13/2007 and 05/14/2008)
Did the reviewers follow a work program?	Yes.	Yes.	Yes.	Yes.	Yes.	Yes.
Did the reviewers obtain and review previous audits of the ministry?	Not yet. (Internal audits were requested but not received yet. Did not contact the Control and Audit Office.)	Reviewed one internal audit. Did not contact Control and Audit Office.	They reviewed some internal audit reports, but they were not allowed to take copies. Did not contact Control and Audit Office.	Yes.	No.	They reviewed some internal audit reports but were not allowed to make copies.
Did the reviewers indicate what USAID program(s) the ministry is expected to implement?	No.	No.	No, but the reviewers expected the Ministry to implement a textbook printing activity.	Yes.	No.	Yes (financial management assessment only, and the scope of the program was subsequently expanded by almost a factor of magnitude).
Does the assessment assess "control environment" issues?	No.	No.	No.	No.	No.	No.
What testing of internal controls was performed?	Walkthrough/ review of fewer than five items.	No testing.	The reviewers conducted a cash count, obtained copies of other cash counts; obtained copies of some payment requests, a copy of a bank reconciliation, etc.	Walkthrough/ review of fewer than five items.	Limited walkthroughs but no testing per se.	No testing was documented.

Item	Ministry of Rural Rehabilitation and Development (Draft)	Ministry of Agriculture, Irrigation, and Livestock (06/28/2010)	Ministry of Education (Draft)	Ministry of Communication and Information Technology (12/29/2008 and 01/29/2009)	Ministry of Finance (07/27/2009)	Ministry of Public Health (10/13/2007 and 05/14/2008)
Coverage of inventory and fixed asset issues?	No.	No.	No.	No.	Brief mention of responsibility of treasury department for control over cash; and brief mention of role of internal audit department in protecting assets.	No.
Coverage of payroll issues?	The report only mentions that payroll expenses are included in the ministries budget and expenditure tracking system.	The payroll unit was visited/ interviewed, and the civil service reform program is discussed, but there was no testing on these issues.	No coverage, other than to note that two employees in the finance/payment department are assigned to payroll and attendance issues.	No.	Brief mention of planned payroll audit.	No.
Is it clear how the reviewers decided what types of internal control deficiencies should be reported?	They used their professional judgment.	They used their professional judgment.	They used their professional judgment.	They used their professional judgment. Also, for the procurement review, the reviewer consulted older assessments, ADS 305, the Project Officer's Guidebook on Host Country Contracting, etc.	They used their professional judgment.	They used their professional judgment.

Item	Ministry of Rural Rehabilitation and Development (Draft)	Ministry of Agriculture, Irrigation, and Livestock (06/28/2010)	Ministry of Education (Draft)	Ministry of Communication and Information Technology (12/29/2008 and 01/29/2009)	Ministry of Finance (07/27/2009)	Ministry of Public Health (10/13/2007 and 05/14/2008)
Was the scope of the compliance review adequate?	Cannot determine. Neither the scope of work nor the report mentions compliance, but a reviewer stated that compliance with local regulations and with World Bank procurement requirements was considered.	Cannot determine. Neither the scope of work nor the report mentions compliance, but a reviewer stated that compliance with local laws and regulations was considered.	Cannot determine. Neither the scope of work nor the report mentions compliance, but a reviewer stated that compliance with local laws and regulations and World Bank grant provisions was considered.	For the financial management review, neither the scope of work nor the report discusses compliance. The procurement review covered compliance with the Procurement Law by reviewing one procurement action.	Cannot determine. Neither the scope of work nor the report mentions compliance, but a reviewer stated that compliance with local laws and regulations was considered.	For the financial management review, neither the scope of work nor the report discusses compliance. The procurement review covered compliance with the Procurement Law and World Bank procurement requirements.
Is it clear how the reviewers decided which compliance conditions would be reportable and which not?	Cannot determine. (See above.)	Cannot determine. (See above.)	Cannot determine. (See above.)	Cannot determine for the financial management portion (see above). For the procurement review, the reviewer consulted a number of older assessments, ADS 305, the Project Officer's Guidebook on Host Country Contracting, etc.	Cannot determine. (See above.)	Cannot determine. (See above.)
Did the assessment include a clear conclusion about the ability of the	There is no overall	Yes.	Yes.	Yes.	Yes.	For the financial management

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ministry to responsibly manage USAID funds?	conclusion but each area examined was rated satisfactory. (But note that the report is still in draft.)					portion, yes. For the procurement review, the report is mostly positive but there is no clear conclusion.
Did the assessment include recommendations if appropriate?	Yes.	Yes.	Yes.	Yes.	Yes.	Yes.
Was the report indexed to supporting documentation?	No. (But note that the report is still in draft.)	No.	No.	No.	No.	No.
Was there evidence of supervisory review of the report?	Yes.	Yes.	Yes.	Yes.	No evidence of a supervisory review, but a reviewer indicated that the controller reviewed the report.	For the financial management review, no. For the procurement review, there was no evidence of supervisory reviewer but a reviewer stated that one of the contracting officers had reviewed the supporting documentation.
Was there evidence of supervisory review of the underlying evidence?	No. (But note that the report is still in draft.)	No, and report was not cross-indexed to supporting documents so such a review	No evidence of a supervisory review, but a reviewer indicated that the report and	No.	No, and report was not cross-indexed to supporting documents so such a review	For the financial management review, no. For the procurement review, there was no evidence of

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		would have been difficult.	supporting documentation was reviewed.		would have been difficult.	supervisory reviewer but a reviewer stated that one of the contracting officers reviewed the supporting documentation.
Was the ministry given an opportunity to comment on the report?	No. (But note that the report is still in draft.)	No.	No.	No.	There is no documentary evidence that the draft report was shared with the MOF but a reviewer thought that it was shared with them.	No.
Were ministry comments provided?	NA (see above.)	NA (see above.)	NA (see above.)	NA (see above.)	NA (see above.)	NA (see above.)
Were ministry comments adequately addressed by the reviewer?	NA (see above.)	NA (see above.)	NA (see above.)	NA (see above.)	NA (see above.)	NA (see above.)
Other matters	Work was done from 3/14/2010 to 4/24/2010 but report is still in draft; a reviewer indicated that it is likely that significant changes have taken place since then.		The work was done in Oct 2009, but the report is still in draft.			
How long did the fieldwork take?	3/14/2010 to 4/24/2010.	12/12/2009 - 2/1/2010.	10/21 - 10/23/2009 (3	For the financial management	4 days ending 6/3/2009.	Cannot determine.

Item	Ministry of Rural Rehabilitation and Development (Draft)	Ministry of Agriculture, Irrigation, and Livestock (06/28/2010)	Ministry of Education (Draft)	Ministry of Communication and Information Technology (12/29/2008 and 01/29/2009)	Ministry of Finance (07/27/2009)	Ministry of Public Health (10/13/2007 and 05/14/2008)
			days).	review, cannot determine. For the procurement review, 11/17-18/2009 (2 days).		