
**Audit of Arrangements for Audit Coverage of
USAID/Honduras' Assistance Portfolio**

**Audit Report No. 1-522-99-010-P
September 27, 1999**

**Regional Inspector General
San Salvador**



U.S. AGENCY FOR
INTERNATIONAL
DEVELOPMENT

RIG/San Salvador

September 27, 1999

MEMORANDUM

FOR: USAID/Honduras Director, Elena Brineman
FROM: RIG/A/San Salvador, Timothy E. Cox *Steven H. Butler for*
SUBJECT: Audit of Arrangements for Audit Coverage of USAID/Honduras' Assistance Portfolio (Report No. 1-522-99-010-P)

This memorandum is our report on the subject audit. In finalizing the report, we considered your comments on the draft report. Your comments on the draft report are included in Appendix II.

This report contains two recommendations for your action. Based on the information provided by the mission, final actions have been taken on both recommendations.

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

Background

Hurricane Mitch was one of the strongest and most damaging storms ever to hit Central America. USAID provided \$9.9 million in disaster assistance immediately following the hurricane. In response to this emergency, other hurricane and earthquake disasters in the Americas, and Kosovo-related humanitarian assistance, the President signed the Emergency Supplemental Appropriations Act on May 21, 1999. This Act includes \$621 million for the Central America and the Caribbean Emergency Disaster Recovery Fund. Honduras will receive \$291 million from this appropriation.

The Congress is extremely concerned about the potential for diversion of assistance funds. Comments made by administration and congressional representatives during hearings on the supplemental appropriations bill made it clear that all sides want a very high level of assurance that Hurricane Mitch assistance funds will be used for agreed-upon purposes. This audit was designed to give the mission and the Office of the Inspector General the detailed information we need to determine the adequacy of existing audit arrangements and determine if additional audit effort is needed.

Audit Objectives

The Office of the Regional Inspector General/San Salvador performed the audit to answer the following questions:

- What types of assistance has USAID/Honduras planned and programmed in response to the Hurricane Mitch disaster?
- What arrangements has USAID/Honduras made to obtain audit coverage of assistance related to the Hurricane Mitch disaster?
- For its existing agreements, has USAID/Honduras developed and maintained an accurate audit inventory database for its non-U.S.-based recipients in accordance with USAID policies and procedures?
- For its existing agreements, has USAID/Honduras included appropriate audit clauses and included audit funding in its agreements as appropriate in accordance with USAID policies and procedures?
- For its existing agreements, has USAID/Honduras obtained completed audits within required time frames in accordance with USAID policies and procedures?

Appendix I explains in detail the audit's scope and methodology.

Audit Findings **What types of assistance has USAID/Honduras planned and programmed in response to the Hurricane Mitch disaster?**

The supplemental appropriation for Hurricane Mitch provided USAID/Honduras with \$291 million to carry out activities to help Honduras rebuild after the damage it sustained from the hurricane.

Thus far, the mission has prepared a strategic plan for meeting critical hurricane reconstruction needs with these funds. At the time of the audit, the mission had identified seven areas that were to be the focus of the USAID/Honduras program (see next page).

Seven Elements of the USAID/Honduras Reconstruction Program	
	(\$ millions)
Economic Activity Reactivated	121
Public Health Protected	80
Permanent Housing Developed for Dislocated Families	30
Educational Opportunities Improved for Hurricane-Affected Students	20
Environmental and Disaster Mitigation Needs Addressed	32
Improved Local Government Response to Citizen Needs	3
Improved Government of Honduras Reconstruction Accountability and Transparency	5
Total	291

The segment for **economic reactivation** (\$121 million) is the largest segment of the mission's plan. The only activity presently being implemented under this segment of the program is the \$50 million rural roads program under the economic reactivation segment of the reconstruction program, whereas the other mission activities were in the planning stage. The rural roads program will reconstruct:

- 2,000 kilometers of unsurfaced farm-to-market roads;
- 2,000 linear meters of two-lane concrete bridges;
- 30 kilometers of upgraded paved road sections; and
- 20 kilometers of cobblestoned town streets.

This program began with \$2.8 million from USAID's Office of Transition Initiatives (OTI) which consisted of \$1.4 million in project funding and a \$1.4 million loan to be repaid to OTI from supplemental appropriation funds. USAID/Honduras plans for private sector contractors to perform this work. The contracts will be administered by an entity within the Honduran Social Investment Fund (FHIS), which was formed especially for the management of this program. FHIS is an element of the Government of Honduras.

Also funded under the economic reactivation segment is \$30 million for expansion of medium-term credit in the Honduras financial sector, proposed as grants to various intermediaries who will make loans administered by private banks or credit cooperatives. Another \$8 million will fund recovery and reactivation of small and micro-enterprises, through cooperative agreements with long-standing USAID partners who will assist them. An additional \$20 million will fund recovery and reactivation of small and medium farms. This assistance, as proposed, will be made available through an umbrella contract or grant to a lead non-governmental organization (NGO) that can make sub-grants to others. The remaining \$13 million under this segment is for activities to protect vulnerable agricultural land (\$10 million) and to promote policies for economic reactivation (\$3 million).

Under the \$80 million **public health** segment of the mission's reconstruction program, major emphasis is placed on the reconstruction of water and sanitation systems. A total of \$75 million is budgeted in this area, \$65 million for rehabilitating municipal water and sanitation systems and \$10 million for restoring rural access to water and sanitation.

Under the mission's proposed program, the Honduran National Water Authority (SANAA) will manage the rehabilitation of the 33 urban water and sanitation systems under its authority as well as 1,683 rural water and sanitation systems. FHIS will contract private sector firms to perform the rehabilitation on systems owned and operated by municipalities. The monetary breakdown of the portions of the \$65 million in funding to be administrated by SANAA and FHIS has not yet been determined. The remaining \$5 million in this segment will be spent on improved maternal-child health care in hurricane-affected areas (\$3 million), re-equipping and restoring damaged health centers (\$1.5 million), and improved infectious disease surveillance (\$ 0.5 million).

Under the \$30 million **housing** segment, the mission plans to provide permanent housing to up to 5,000 displaced families and 5,000 families in shelters. A third of this funding (\$10 million) will be used to provide water and sanitation systems to this new housing.

The \$20 million **educational** segment of the reconstruction program will rebuild and rehabilitate schools and expand an existing distance learning program to reach students that can no longer attend school due to the effects of the hurricane.

Activities in **environment and disaster mitigation** will receive \$32 million in total funding, \$20 million of which will fund the construction of municipal disaster mitigation infrastructure which will likely be managed by FHIS. Eight million dollars will fund the rehabilitation of key watersheds, \$2 million is for the development and sharing of information on watersheds, and the remaining \$2 million will be used for disaster preparedness.

The remaining \$8 million in funding is for **municipal development** (\$3 million) and **accountability and transparency** (\$5 million). Activities under municipal development will restore the revenue generation abilities of municipalities, improve accountability and transparency of local government, and develop urban development strategies. Under the mission plan for accountability and transparency, \$3 million will be used to fund the establishment of independent oversight capabilities over Government of Honduras implementing agencies and \$2 million will fund capacity building in the Government of Honduras Controller General's Office.

What arrangements has USAID/Honduras made to obtain audit coverage of assistance related to the Hurricane Mitch disaster?

USAID/Honduras has published guidance and established direction for its financial management program to ensure audit coverage for Hurricane Mitch assistance. This guidance is primarily found in the accountability and transparency section of the mission's planning document on its special objective, and in the financial procedures section of the activity description of the FHIS/USAID bridge and road emergency reconstruction activity.

The USAID Office of the Inspector General (OIG) also received supplemental funding to provide for audit coverage of these activities. The OIG's Regional Inspector General/San Salvador designed an audit strategy for Honduras that includes concurrent financial statement audits, agency-contracted audits, and recipient-contracted audits of the mission reconstruction activities. This audit strategy was sent to the mission for comment on June 18, 1999 and issued in final on July 7, 1999. The mission is working with the OIG to implement the strategy by drafting audit statements of work, taking responsibility for making sure that audit contracts are signed, and other functions.

The section of the USAID/Honduras planning document on accountability and transparency lays out a plan for assistance to be provided under the special objective, in addition to the required annual financial audits of recipients. This plan calls for development of a donor oversight group to monitor the reconstruction assistance program as well as funding for capacity building within the Government of Honduras Controller General's Office to improve its effectiveness.

Moreover, the mission has issued a request for proposals (dated May 6, 1999) to public accounting firms for an indefinite quantity contract to perform monitoring of reconstruction activities. The Comptroller General of the Government of Honduras has also issued a request for proposals (dated April 29, 1999) to public accounting firms for an indefinite-quantity contract to assist in performing audits of reconstruction activities.

Due to the early stage of development of the Hurricane Mitch assistance programs, it was not possible for the mission to enter activities for this assistance into its audit inventory. However, review of the planning document cited above and other documents provided by mission personnel give evidence that USAID/Honduras management was aware of the importance of ensuring accountability for the activities funded through the supplemental appropriation. In addition, financial analysts from the USAID/Honduras Controller's Office serve on each of the mission's strategic objective teams. Part of their role on these teams will be to ensure that all grant and contract recipients under each project of assistance will be included in the mission's audit inventory for tracking purposes, and that adequate project funding will be made available in the project/program budgets for the required audits.

For its existing agreements, has USAID/Honduras developed and maintained an accurate audit inventory database for its non-U.S.-based recipients in accordance with USAID policies and procedures?

The audit found that for its existing agreements, USAID/Honduras has developed and maintained an audit inventory database that includes all of its U.S. and non-U.S. based recipients, but was not complete because it did not include all the information required by the USAID Automated Directives System (ADS).

ADS Chapter 591 requires that each mission establish a database of all contracts, grants and cooperative agreements broken down by recipient organization and project/program. However, the mission's database did not include all the required information to determine the accuracy and current status of audits for each recipient.

Audit Inventory Database Did Not Include All Required Elements

The audit inventory database prepared by the mission did not include all information required by USAID guidance. USAID/Honduras officials stated that this occurred because over time, as the audit inventory was changed to meet the needs of different mission managers, some of the required elements were removed. As a result, the present audit inventory database does not include the information necessary to determine the current audit status of USAID/Honduras recipients.

Recommendation No. 1: We recommend that USAID/Honduras modify its audit inventory database to include all data required by Automated Directives System Chapter 591.

ADS Chapter 591 requires that each mission include the following information for those contracts and grants for which it has audit monitoring responsibility: recipient name; type of organization (host government, private voluntary organization, individual, etc.); agreement number; agreement amount in U.S. dollars; agreement start/completion dates; prior audits including periods covered; receipt date for required audits; and dates for planned audits.

However, our review of the audit inventory database prepared by the mission showed that it did not include all the elements required by ADS Chapter 591 section E591.5.17. Specifically, it did not include:

- Grant/Contract Number;
- Grant/Contract Amount in US Dollars;
- Accurate Grant/Contract Completion Dates;
- Prior Audits and Periods Covered; and
- Dates for Planned Audits.

USAID/Honduras stated that in the past these items had been included in the audit inventory database, but that over time, as the database was modified to meet the needs of different offices within the mission, they had been taken out. Consequently, without the data fields for prior audits and periods covered it is difficult to determine the current audit status of individual programs, using the audit inventory database.

Inclusion of the required fields in the audit inventory database will enable the mission and the OIG to quickly determine the audit status of the mission's recipients using this document. After these items were pointed out, the mission immediately began work to add the missing items to this database.

For its existing agreements, has USAID/Honduras included appropriate audit clauses and included audit funding in its agreements as appropriate in accordance with USAID policies and procedures?

For its existing agreements, USAID/Honduras included appropriate audit clauses in its bilateral agreements, grants, cooperative agreements and cost-reimbursable contracts in accordance with USAID policies and procedures. In addition, the mission provided audit funding for these agreements as appropriate.

For its existing agreements, has USAID/Honduras obtained completed audits within required time frames in accordance with USAID policies and procedures?

For its existing agreements, USAID/Honduras obtained 7 of 20 required audits within required time frames, but had not obtained 13 other audits that were due.

**Mission Must Ensure
Timely Financial Audits**

ADS Chapter 591 requires that annual audits be conducted of recipients that spent \$100,000 or more in USAID funding in any fiscal year beginning before June 30, 1996 (requiring FY 1997 audits) and those that spent more than \$300,000 in annual funding in any fiscal year beginning after that date. In addition, the applicable version of USAID OIG's Guidelines for Recipient-Contracted Audits requires that these audits be completed within 13 months of the end of the recipient's fiscal year, and that audit reports be provided to the mission within 30 days of audit completion. Thirteen of the 20 recipients (seven of which pertained to the Government of Honduras) for which the mission had audit responsibility were found to have passed these dollar thresholds, but were not audited as required. The mission is now in the process of having audits conducted for these recipients for periods from six months to five years. This occurred because USAID/Honduras personnel did not take actions to commence these audits in a timely manner. Without the required annual audits, the mission and USAID management has a diminished ability to determine the uses made of USAID-provided funds.

Recommendation No. 2: We recommend that USAID/Honduras:

- 2.1 implement a system to track audits due for all its recipients and prompt recipients to begin audits if necessary;**
- 2.2 ensure that the Controller General of the Republic of Honduras contracts with outside audit firms to conduct audits of government entities, in the event that it can not perform the audit itself within the required time frame—as provided for in the Memorandum of Understanding between USAID/Honduras and the Comptroller General.**

ADS Chapter 591 section 591.5.4 states that for recipients whose fiscal year begins after June 30, 1996 and spent \$300,000 or more in USAID funding per year must have an annual financial audit performed of their operations. Prior to the change in this guidance, audits were required for those recipients that spent \$100,000 or more in funding.

Through the use of the USAID/Honduras Mission Accounting and Control System, we determined that 35 recipients had received disbursements exceeding the dollar thresholds cited above in calendar years 1996, 1997, and 1998. Fifteen of these recipients were entities for which the mission had no audit responsibilities, such as U.S. firms that would be audited within the U.S., or were fixed-priced contracts for procurement for which no audits were required. The remaining 20 entities were host government entities or recipients of USAID/Honduras grants, cooperative agreements, and non-U.S. cost-reimbursable contracts that fall under the mission's audit management responsibility. We found that 13 of these 20 recipients had not had their required annual audits, and that the mission was taking administrative steps to start the process for having these audits conducted. The periods to be covered by these audits were from six months to five years. Audits for the remaining eight entities were performed in a timely manner.

This occurred because USAID/Honduras personnel did not take actions to commence these audits in a timely manner. Also, the audit found that audits of government entities, particularly those to be conducted by the Honduran Comptroller General were most affected by the lack of annual audits. Correspondence shows that the USAID/Honduras has taken recent action to bring audits of these entities up to date.

Without the required annual audits, the mission and USAID management has a diminished ability to determine the uses made of USAID-provided funds. Also, the risk of not doing audits is that financial mismanagement and/or poor internal controls can continue unabated and go unreported.

**Management
Comments and
Our Evaluation**

USAID/Honduras fully concurred with the report and has implemented both recommendations.

Regarding Recommendation Nos. 1 and 2.1, the mission has corrected its audit inventory to include all information required by ADS Chapter 591, thus enabling the use of this document to track the current status of its audits. Based on the actions taken by the mission, final action has been taken on these recommendations.

With respect to Recommendation No. 2.2, based on mission encouragement, the Controller General of the Republic of Honduras negotiated contracts with three private accounting firms to conduct audits of government entities under its audit authority to ensure that audits are conducted in a timely manner. Based on the actions taken by the mission, final action has been taken on this recommendation.

Scope and Methodology**Scope**

The Office of the Regional Inspector General/San Salvador performed the audit to assess the adequacy of actions taken by USAID/Honduras to ensure audit coverage of its assistance portfolio. We performed our work in accordance with generally accepted government auditing standards.

Fieldwork was conducted at USAID/Honduras from April 19 to May 7, 1999, principally in the offices of the Controller, Strategy and Program Support, and Municipal Development and Democratic Initiatives.

The audit covered grants, cooperative agreements, and cost-reimbursable contracts. We did not review adherence to USAID's audit requirements for local currency generations under commodity import programs, sector assistance, or economic support fund cash transfer programs since these do not fall under the financial audit management program or the recipient contracted audit program. The audit covered USAID/Honduras' fiscal year 1999 audit plan. For audit objective five, the audit covered the fiscal year 1997 and 1998 audit plans, since audits from the fiscal year 1999 audit plan were not yet due.

We audited 100 percent of the recipients that received disbursements exceeding the audit thresholds prescribed by USAID Automated Directives Systems Chapter 591 in any of the calendar years 1996, 1997, and 1998. These recipients would require annual audits in fiscal years 1997, 1998 and 1999, respectively. The audit covered \$42.5 million in disbursements to recipients over this three-year period.

Methodology

We interviewed USAID/Honduras personnel and reviewed and analyzed documentation provided by them to determine the type and amount of USAID assistance provided to Honduras in response to Hurricane Mitch. We conducted interviews with mission personnel responsible for carrying out the mission's responsibilities under its audit management program to determine if the mission has planned and implemented measures to ensure audit coverage of this assistance. We then reviewed documentation related to the USAID/Honduras audit inventory data base system to determine if it contained all of the information needed monitor/track required audits of all agreements for which it has monitoring responsibility.

To determine the accuracy of the mission's audit inventory, we extracted from the mission accounting and control system all recipients of grants, cooperative agreements, and cost-reimbursable contracts receiving cumulative disbursements greater than or equal to \$100,000 for calendar year 1996, and \$300,000 for calendar years 1997 and 1998. These recipients would comprise the correct inventory of audits for 1997, 1998 and 1999, respectively. We then asked USAID/Honduras

Appendix I

personnel to check the accuracy of the data extracted against records for individual activities. The results were then compared with the audit inventory database of the mission.

Through interviews and review of mission records with USAID/Honduras personnel, we then determined the current audit status of each recipient by identifying the most recent audit performed, the period it covered, the next planned audit, and the period it would cover. Further, we determined the status of actions taken to contract for, or schedule the audits, as of May 7, 1999.

**Management
Comments**
**USAID/HONDURAS
MEMORANDUM**


DATE : September 16, 1999
 TO : Timothy Cox, RIG/A/SS
 FROM : Elena Brineman, Mission Director *EB*
 SUBJECT : **Comments on Draft Audit Report "Audit of Arrangements for Audit Coverage of USAID/Honduras Assistance Portfolio (Report No. 1-522-99-00X-P)"**

Following is a list of actions taken to close all of the recommendations contained in subject draft audit report:

Recommendation No. 1:

We recommend that USAID/Honduras modifies its audit inventory database to include all data required by Automated Directives System Chapter 591.

Mission response:

As reflected in Annex A to this memorandum, the Mission has modified its audit inventory database and included all of the data required in Chapter 591 of the Agency's Automated Directive System (ADS).

Recommendation No. 2:

- 2.1 We recommend that USAID/Honduras implements a system to track audits due for all its recipients and prompt recipients to begin audits, if necessary.
- 2.2 We recommend that the Controller General of the Republic of Honduras contracts with outside audit firms, to conduct audits of government entities, in the event that it can not perform the audit itself within the required timeframe as provided for, in the Memorandum of Understanding between USAID/Honduras and the Controller General.

Mission Response:

- 2.1 As stated under Recommendation No.1 above, the Mission has established an effective mechanism to track audits due and ensure that beneficiaries initiate all audits in a timely manner. As of this date, all required audits of the USAID assistance program are in process (see Annex B).
- 2.2 The Mission has successfully encouraged the Controller General (CGR) to sub-contract with private audit firms to assist in the performance of audits of Government entities. To this effect, the CGR has selected three audit firms and has contracted with two of them to perform concurrent audits of the USAID and other donor assistance for the Hurricane Mitch reconstruction process. The selected firms are: Price Waterhouse Coopers, Delloite and Touche, and KPMG Peat Marwick (see Annex C), and the firms that the CGR has signed contracts with are Price Waterhouse Coopers and Delloite and Touche (see Annex D).

Based on the above, I request that all of the recommendations resulting from subject effort be closed upon issuance of the final audit report.

Appendix III

Compliance with Audit Requirements for USAID/Honduras Recipients Who Exceeded Audit Thresholds During Their 1996, 1997, and 1998 Fiscal Years

Commitment Description	Commitment Document No.	Annual Disbursements		Date Audit Due	Date Audit Received	Audit Requirement Met?
		Amount	Year			
Foundation to Strengthen Healthcare (FFS)	CA-522-A-00-98-00117	\$327,785	98	Sep 99	Not due yet	Not due yet
Honduran National Water Authority (SANAA/PCU)	PIL-522-0216-060,...., 073	\$931,459	98	Sep 99	Not due yet	Not due yet
	PIL-522-0216-047,...., 064	\$650,429	97	Jan 99	No audit	No
	PIL-522-0216-047,...., 056	\$1,403,645	96	Jan 98	No audit	No
Solidarity Lend.(ANDI), and Credit Funds Budget CY98	PA-522-95-0009	\$499,920	98	Sep 99	Not due yet	Not due yet
	PA-522-95-0009	\$566,046	96	Jan 98	Jul 97	Yes
	PA-522-96-0012	\$300,000	97	Jan 99	Jun 98	Yes
	PIL-522-0241.01-008	\$456,606	96	Jan 98	Jul 97	Yes
Honduran Forestry Development Corporation (COHDEFOR)	PIL-522-0246-068,...., 087	\$528,935	98	Sep 99	Not due yet	Not due yet
	PIL-522-0246-060,...., 083	\$452,266	97	Jan 99	No audit	No
	PIL-522-0246-048,...., 071	\$473,414	96	Jan 98	No audit	No
Basic Education and Skills Training (EDUCATODOS), and Primary Educational Efficiency (Ministry of Education)	PIL-522-0388-007, 008	\$456,235	98	Sep 99	Not due yet	Not due yet
	PIL-522-0273-042,...., 057	\$428,039	97	Jan 99	None	No
	PIL-522-0273-048,...., 052	\$464,851	96	Jan 98	None	No
CARE and CARE/Honduras	GA-522-0292-G-00-3375	\$561,505	98	Sep 99	Not due yet	Not due yet
	GA-522-0292-G-00-3375	\$1,288,495	97	Jan 99	Mar 98	No
	GA-522-0292-G-00-3375	\$165,998	96	Jan 98	Mar 98	No
Land Use and Productivity Advancement (LUPE)	PIL-522-0292-028,...., 091	\$758,531	98	Sep 99	Not due yet	Not due yet
	PIL-522-0292-064,...., 085	\$782,153	97	Jan 99	No audit	No
	PIL-522-0292-052,...., 072	\$816,665	96	Jan 98	No audit	No
Strengthening Democratic Institutions (SDI)	PIL-522-0296-030, 048	\$548,270	97	Jan 99	No audit	No
	PIL-522-0296-041, 030	\$873,886	96	Jan 98	No audit	No
Foundation for Municipal Development (FUNDEMUN)	CA-522-0340-A-00-3324	\$476,658	97	Jan 99	Jul 98	Yes
	CA-522-0340-A-00-3324	\$660,335	96	Jan 98	Sep 97	Yes
Technical University of Central America (UNITEC)	CA-522-A-00-93-00324	\$701,882	98	Sep 99	Not due yet	Not due yet
	CA-522-0340-A-00-5108	\$338,613	97	Jan 99	No audit	No
	CA-522-0340-A-00-5108	\$250,368	96	Jan 98	Aug 97	Yes
Honduran Environmental Protection Fund (Fundacion VIDA)	CA-522-A-00-93-03330	\$973,394	98	Sep 99	Not due yet	Not due yet
	CA-522-0385-A-00-3330	\$434,097	97	Jan 99	No audit	No
	CA-522-A-00-93-03330	\$472,043	97	Jan 99	No audit	No
	CA-522-0385-A-00-3330	\$399,034	96	Jan 98	No audit	No
Cooperative Agreement of the Consulting Center for the Development of Honduran Human Resources (CA CADERH), and Endowment	CA-522-0388-A-00-6003	\$948,724	98	Sep 99	Not due yet	Not due yet
	CA-522-A-00-96-00003	\$464,732	98	Sep 99	Not due yet	Not due yet
	CA-522-0388-A-00-6003	\$289,979	96	Jan 98	No audit	No
	CA-522-0388-A-00-5401	\$600,000	97	Jan 99	No audit	No

Appendix III

Honduran Family Planning Association (ASHONPLAFA)	CA-522-0389-A-00-5411	\$387,545.93	98	Sep 99	Not due yet	Not due yet
	CA-522-A-00-95-00411	\$754,959.92	98	Sep 99	Not due yet	Not due yet
	CA-522-0389-A-00-5411	\$472,746.55	97	Jan 99	None	No
	CA-522-0389-A-00-5411	\$406,773.35	96	Jan 98	Jun 97	Yes
	CA-522-0369-A-00-9649	\$324,019.38	96	Jan 98	May 97	Yes
Private Sector Population Program II	PIL-522-0369-014	\$426,063.58	97	Jan 99	No audit	No
	PIL-522-0369-012, 013, 014,	\$874,611.41	96	Jan 98	No audit	No
Honduran Foundation for Agricultural Research (FHIA)	CA-522-0399-A-00-5123	\$355,179.61	98	Sep 99	Not due yet	Not due yet
	CA-522-0399-A-00-5123	\$681,283.77	97	Jan 99	Apr 98	Yes
	CA-522-0399-A-00-5123	\$378,364.36	96	Jan 98	May 97	Yes
ANDI/COVELO C. A. and ANDI/PYME	CA-522-A-00-88-00526	\$516,424.02	98	Sep 99	Not due yet	Not due yet
	GA-522-0241-G-00-8526	\$102,799.96	96	Jan 98	Jul 97	Yes
	GA-522-0241-G-00-8526	\$1,183,450.92	96	Jan 98	Jul 97	Yes
National Foundation for the Development of Honduras (FUNADEH)	GA-522-0241-G-00-8524	\$242,097.16	96	Jan 98	Jul 97	Yes
Honduran Foundation for the Development of Democracy (FDDH)	CA-522-0296-A-00-4199	\$146,450.23	96	Jan 98	No audit	No
Policy Analysis and Implementation	PIL-522-0325.01-013	\$313,672.98	96	Jan 98	Feb 97	Yes
Honduran Association of Municipalities (AMHON)	CA-522-0340-A-00-3264	\$110,131.87	96	Jan 98	No audit	No
Total		\$28,421,568.22				