

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT

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March 3, 1999

MEMORANDUM

TO: USAID/Bangladesh Director, Gordon H. West

FROM: Acting RIG/Manila, *Nathan S. Lokos*
Nathan S. Lokos

SUBJECT: Audit of the Timeliness of USAID/Bangladesh's Resolution of Reconciling Transactions With its Disbursing Offices
Audit Report No. 5-388-99-002-P

This memorandum is the final report on the subject audit. We considered your comments on the draft report and have included them in their entirety as Appendix II. This report contains three recommendations. Actions taken by management as described in the comments are responsive to Recommendations No. 1, 2 & 3 contained in the report. We, therefore, consider final management action on these recommendations to be complete upon issuance of this report.

I appreciate the cooperation and courtesy extended to my staff during this audit, especially under very difficult conditions with the flooding in Bangladesh.

Background

Payments are made on behalf of USAID overseas missions by Financial Service Centers (FSCs) or U.S. Disbursing Offices (USDOS) and Treasury's Regional Finance Centers in the United States. USAID/Bangladesh's primary FSC is located in Bangkok. Local currency disbursement, including Foreign Service Nationals' salary payment and some dollar payments are processed for USAID/Bangladesh through FSC/Bangkok. USAID/Bangladesh also uses the Treasury Regional Center in Kansas City, Kansas, for most of its dollar payments and, occasionally, the USDO in Paris to pay storage fees for household effects of U.S. Direct Hires.

USAID guidance requires missions to reconcile their monthly disbursement records to payments made on the missions' behalf as reported by FSCs, USDOs and the Treasury Regional Finance Center. These payments are reported by the disbursing offices on the SF-1221 form, which missions are to reconcile with transactions recorded in the Mission Accounting and Control System. This process also requires that missions clear reconciling items within two months.

Audit Objective

The Office of the Regional Inspector General/Manila audited USAID/Bangladesh to answer the following audit objective:

- **Did USAID/Bangladesh resolve its reconciling transactions with its disbursing agents in a timely manner?**

Appendix I includes a discussion of the scope and methodology for this audit.

Audit Findings

While USAID/Bangladesh continues to make considerable effort to reconcile its disbursement records, a number of long outstanding unreconciled transactions still remained at the time of our audit. These long outstanding items have accumulated over the years because no one in the Mission's Office of Financial Management had been assigned specific responsibility to ensure they were cleared in the prescribed time period.

USAID Financial Management Bulletin No. 14 requires missions to reconcile monthly disbursement records to payments made by their agents. This bulletin further requires that reconciling items over two months old be resolved. Based on this requirement, and for the purpose of this audit, we considered reconciling items which originated in previous fiscal years to be long outstanding items. USAID/Bangladesh had a number of these long outstanding unreconciled transactions, principally relating to the disbursement records at FSC/Bangkok, as shown in the following table. While progress has been made in researching these items, as of July 31, 1998, the Mission had 68 long outstanding items to be reconciled for a total value of \$270,511—including a September 1992 reconciling item with FSC/Bangkok amounting to \$199,461. Of the 68 total transactions, 66 involved FSC/Bangkok and the remaining two, USDO/Paris.

Total Dollar Value of Unreconciled Items¹

Year Transaction was Recorded	Number of Unreconciled Transactions	Total Dollar Value
1994 and Prior Years	17	\$224,917
1995	16	\$8,003 ²
1996	19	\$15,474
1997	16	\$22,117
Total	68	\$270,511

These transactions were not reconciled in a timely manner as required by USAID guidance. According to the Mission, these reconciling items were carried forward, but not resolved, because the responsibility for resolving these items had not been reassigned upon the departure of the responsible employee. As a result, while reconciling items were identified, they were not consistently researched and corrected. Consequently, the Mission did not have the required accountability over its disbursements to ensure that unreconciled items were consistently researched and corrected in a timely manner.

During the course of our audit fieldwork, USAID/Bangladesh researched the previously mentioned September 1992 reconciling item with FSC/Bangkok and determined that it was a duplicate payment to the U.S. Department of Agriculture. The Mission quickly took corrective action by issuing a Bill for Collection in October 1998.

Based on the above discussion, we are making the following recommendations:

Recommendation No. 1: We recommend that USAID/Bangladesh issue a Bill for Collection in the amount of \$199,461 to the U.S. Department of Agriculture Office of International Cooperation and Development.

Recommendation No. 2: We recommend that USAID/Bangladesh assign someone the specific responsibility to ensure that reconciling items are cleared in accordance with USAID guidance.

¹Each outstanding reconciling item in the Mission's records shows either a positive or negative value, depending on whether it appeared in the accounts of the Mission or the disbursing office. For the purposes of this analysis, we totaled the absolute values of the net balances for each unreconciled appropriation. This was done to better relate the number of unreconciled items with their total dollar value.

² The amount includes two transactions with USDO in Paris for \$1,589.

Recommendation No. 3: We recommend that USAID/Bangladesh develop a plan, including dates and milestones, for resolving long outstanding reconciling items by September 30, 1999.

Management Comments and Our Evaluation

In response to Recommendation No. 1, USAID/Bangladesh issued a bill of collection in the amount of \$199,461 to the U.S. Department of Agriculture. Management actions are responsive to Recommendation No. 1. We, therefore, consider final management action on Recommendation No. 1 to be complete.

In response to Recommendation No. 2, management assigned its Chief Accountant the specific responsibility for ensuring that reconciling items are cleared in accordance with USAID guidance. Management actions are responsive to Recommendation No. 2. We, therefore, consider final management action on Recommendation No. 2 to be complete.

In response to Recommendation No. 3, management has developed a plan, including dates and milestones, for resolving long outstanding reconciling items by September 30, 1999. Management actions are responsive to Recommendation No. 3. We, therefore, consider final management action on Recommendation No. 3 to be complete.

We consider all of the above recommendations to be closed upon issuance of this report.

SCOPE AND METHODOLOGY

The Office of the Regional Inspector General for Audit (RIG), Manila audited USAID/Bangladesh to determine whether it had resolved its reconciling transactions with its disbursing agents in a timely manner. The audit was performed in accordance with generally accepted government auditing standards and was conducted from September 9, 1998, through September 29, 1998, at USAID/Bangladesh.

To accomplish the audit objective we held discussions with mission staff. Our review included analyzing the unreconciled transactions reported by the Mission in their July 31, 1998, Missions Statement of Disbursements Reconciliation with RAMC report. We also obtained available documentation concerning efforts to resolve unreconciled transaction between the Mission and the Financial Service Center in Bangkok.



UNITED STATES OF AMERICA
AGENCY FOR INTERNATIONAL DEVELOPMENT
Dhaka, Bangladesh

M e m o r a n d u m

TO: James Rorie, Acting RIG/A/Manila

FROM: *Anne Aarnes*
Anne Aarnes, Acting USAID/Bangladesh Director

SUBJECT: Draft Report Concerning Audit of the Timeliness of
USAID/Bangladesh's Resolution of Reconciling
Transactions with its Disbursing Offices, Audit Report
No. 5-388-99-XXX

DATE: February 11, 1999

Thank you for the opportunity to comment on the subject draft report. We appreciate the professionalism of the staff who conducted the audit during a very stressful time in Bangladesh, that is, the disastrous floods of 1998.

Recommendation No. 1 - issue a Bill for Collection in the amount of \$199,461 to the U.S. Department of Agriculture Office of International Cooperation and Development.

Recommendation No. 2 - assign someone the specific responsibility to ensure that reconciling items are cleared in accordance with USAID guidance.

Recommendation No. 3 - develop a plan, including dates and milestones, for resolving long outstanding reconciling items by September 30, 1999.

Mission Response:

Recommendation No. 1: As noted in the draft report, USAID/Bangladesh issued a Bill for Collection to the U.S. Department of Agriculture, Office of International Cooperation and Development (USDA/OICD) on October 26, 1998. To-date, we have not received any response from USDA/OICD. Mission plans to resend the bill o/a February 28, 1999, as a follow-up action.

Recommendation No. 2: The Mission has assigned the Chief Accountant the specific responsibility of ensuring that reconciling items are cleared in a timely manner. This assignment is now reflected in the employee's revised Work Plan for the period 8/5/98 through 8/4/99. See Attachment A.

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Recommendation No. 3: Attachment B is the Mission action plan, including status and actions taken and/or to be taken as of February 11, 1999, to resolve the long outstanding reconciling items, by September 30, 1999. Of the total unreconciled items of \$270,254.42, adjusted to \$270,510.83 per our review, Mission has taken corrective actions that closed 41 items amounting to \$49,915.66. The remaining balance of unreconciled items amounting to \$220,595.17 includes the amount of \$199,461.00, due from USDA/OICD. As stated above, we have issued the Bill for Collection for this amount.

Based on the above actions, we request that RIG/A/Manila determine that a management decision has been reached in all three recommendations upon report issuance.

Attachment A

Work Plan for the Chief Accountant Position
Incumbent: Moksudar Rahman, FSN-12
Rating Period: 8/5/98 - 8/4/99

Basic Statement of Function

The Financial Management Operations Officer (FMOO), aka Chief Accountant, is primarily responsible for the day-to-day "core" financial operations, ensuring that funds control, budgeting, accounting, payments, receivables, asset management, and financial reporting functions at the mission level are carried out in a timely manner. The incumbent basically serves as deputy controller for USAID/Bangladesh. He is also the controller's key representative to the Resources Team. As such, he is responsible for ensuring appropriate application of OE resources, for preparing the annual OE budget relative to the R4 mission submission, and reviewing the ICASS budget for USAID. He manages the operation of MACS/MACSTRAX.

Major Duties and Responsibilities

- a. 45% - Oversee the "core" financial operations, determining priorities and deadlines and appropriately distributing workload to staff. Direct the preparation of the annual OE and Trust Fund budgets, as part of the Mission's R4 submission. Assist in the formulation, preparation, and review of requests for funds. Maintain appropriate internal controls to ensure that obligations and disbursements for both OE and program funds do not exceed authorized funding levels and that all obligations incurred are in compliance with the requisite authorization. Review ICASS budgets and related work load calculations. Guide the voucher payment process to ensure compliance with laws and regulations and overriding terms of agreement/contract and availability of funds.
- b. 20% - Maintain the Mission Accounting and Control System (MACS/MACSTRAX) for OE, Trust, and program funds. Provide and ensure accuracy of financial reports on transactions/status of program and OE/Trust accounts, as required or requested by mission management and/or AID/W. *Ensure that any reconciling items identified in the monthly 1221 reviews are addressed and resolved in a timely manner.*
- c. 20% - Guide and coach subordinate staff. Assist and/or advise the financial management staff and other Mission staff on financial-related matters, such as Section 1311 obligation reviews, advances, MACS/AWACS data quality.
- d. 15% - On a part-time basis, serve as a key member of the Resources Team, advising on appropriate application of OE resources and ensuring that obligations and disbursements are in accordance with applicable rules and regulations.

**USAID/BANGLADESH
ACTION PLAN TO RESOLVE SECTION 1221 UNRECONCILED I
AS OF FEBRUARY 11, 1999**

APPROP SYMBOL	VOUCHER NO.	DATE	ITEM NO.	AMOUNT	DESCRIPTION	ACTION TAKEN/TO BE TAKEN
UNRECONCILED ITEMS FROM FY 1994 AND PRIOR						
72X1000	752-94037	07/94	1	18.11	Processed by RAMC (alternatively referred to now as FSC/Bangkok), not by Mission.	Records not available at post for review and research. Assuming FSC/Bangkok (FSC/BKK) still has the old files, Mission will request info from Bangkok by 2/28/99 receipt of addl info, Mission will re-
	752-94350	07/94	2	0.04	Processed by RAMC, not by Mission.	SF-1097 #2990004 dtd 10/27/98 was RAMC for processing. RAMC's action reflected in the 1221 report for Nov
	752-93512	09/93	3	0.10	Processed by RAMC, not by Mission.	SF-1097 #2990004 dtd 10/27/98 was RAMC for processing. RAMC's action reflected in the 1221 report for Nov
	32560A	09/93	4	1,681.10	Processed by RAMC, not by Mission.	Records not available at post for review and research. Assuming FSC/Bangkok has old files, mission will request info from Bangkok by 2/28/99, and go from the
	33PM0199	08/93	5	288.31	Processed by RAMC, not by Mission.	Records not available at post for review and research. Assuming FSC/Bangkok has old files, mission will request info from Bangkok by 2/28/99, and go from the
	A2367875	10/93	6	69.29	Reimbursement for personal use of security guard service for 8/93, was processed by mission, but not by RAMC.	Optional Form 158 (General Receipt) by Embassy cashier for collection) dit will be faxed to FSC/Bangkok for adju
	41MH0021	10/93	7	16.54	Processed by RAMC, not by Mission.	Records not available at post for review and research. Assuming FSC/Bangkok has old files, mission will request info from Bangkok by 2/28/99, and go from the
	752-94443	10/94	8	0.09	Processed by RAMC, not by Mission.	SF-1097 #2990004 dtd 10/27/98 was RAMC for processing. RAMC's action reflected in the 1221 report for Nov 98
				2,073.58		

**USAID/BANGLADESH
ACTION PLAN TO RESOLVE SECTION 1221 UNRECONCILED IT
AS OF FEBRUARY 11, 1999**

APPROP SYMBOL	VOUCHER NO.	DATE	ITEM NO.	AMOUNT	DESCRIPTION	ACTION TAKEN TO BE TAKEN
72X1021	VR.00524103	01/93	9	12,429.73	Mission requested Embassy in Singapore to procure computer equip in our behalf in early 1990. Mission received the equipment; RAMC paid the vendor per voucher processed by FMO/Singapore. But RAMC did not send the payment documentation (VRNs 7066, 7067, 7069 + ACDA report dtd 5/1/90) to Dhaka until 12/92. Post recorded the payment 1/11/93, effectively closing the purchase/payment transaction. However, FMDhaka mistakenly listed this amount as a 'new' reconciling item during the reconciliation exercise in Feb 93.	There was no need for corrective action. This item should not have been listed as reconciling item in the first place. The action now is to drop this item from the list of reconciling items.
	752-94135	01/94	10	10.00	Processed by RAMC, not by Mission.	Records not available at post for review and research. Assuming FSC/Bangladesh has old files, mission will request info from Bangladesh by 2/28/99, and go from there.
	SF2940062	04/94	11	6,029.77	Processed by RAMC, not by Mission. Initial research indicates that RAMC might have used the wrong appropriation in processing FSN salaries for PPs 20, 21 and 23/95 - App 72-114-1021 instead of 72-113/41021.	Research on going.
	SF2940066	04/94	12	3,012.46	Processed by RAMC, not by Mission. Initial research indicates that RAMC might have used the wrong appropriation in processing a contractor salary - App 72-113/41021 instead of 72-112/31021.	Research on going.
	VR/941883	05/94	13	199,461.00	Payment to USDA under PASA agreement #ANE-0051-P-AG-8025-00 was processed twice by RAMC. Dhaka sent RAMC a request for payment of an advance to USDA on 8/18/92. This advance was liquidated by USDA on 5/9/94. Dhaka processed the liquidation as a no-pay voucher and inadvertently sent the no-pay voucher to RAMC, which in turn, processed the voucher as another payment - resulting in duplicate payment.	Bill for Collection (BOC) no. 0138825 10/26/98 was issued to USDA to rectify item. Mission will send a follow-up by 2/28/99.

**USAID/BANGLADESH
ACTION PLAN TO RESOLVE SECTION 1221 UNRECONCILED
AS OF FEBRUARY 11, 1999**

APPROP SYMBOL	VOUCHER NO.	DATE	ITEM NO.	AMOUNT	DESCRIPTION	ACTION TAKEN/TO BE TAKEN
	752-93559	09/93	14	0.51	Processed by RAMC, not by Mission.	SF-1097 #2990004 dtd 10/27/98 RAMC for processing. RAMC's action reflected in the SF-1221 report for 1998.
	SING.10441	10/90	15	1,191.25	Voucher for freight charges under PO #AID-90-0014 dtd 8/16/90 was received and recorded by Mission as disbursement. But this disbursement was not reflected in RAMC's SF-1221.	Copy of the voucher will be faxed to Bangkok by 2/28/99 to reconcile. Upon receipt of SF-1221 or confirmation from FSC/BKK, Mission will drop this item from the unreconciled list.
	5A10141	11/94	16	700.00	Liquidation of a travel advance (PASA) processed by RAMC, but not by Mission.	Corrective action via JV based on dtd Nov 94 was prepared 2/10/99 and posted into MACS the same day.
	A2819426	12/94	17	8.86	Collection of travel advance recorded by Mission but not by RAMC.	Optional Form 158 (General Receipt) by Embassy cashier for collection) will be faxed to FSC/Bangkok for a
				222,843.58		

UNRECONCILED ITEMS FROM FY 1995

72X1000	V0229	10/95	18	347.78	Payment for HHE freight-related charges from Antwerp for \$345.78 (not \$347.78 as recorded in this list of reconciling items) was processed by B&F/Paris, but was not recorded in MACS as a disbursement.	Mission prepared JV #1990023 dtd 1/28/99 to record the disbursement in MACS.
	C0191	10/95	19	1,214.55	Payment for HHE freight-related charges from Antwerp for post employee (Mullaly) was processed by B&F/Paris, but was not recorded in MACS as a disbursement.	Mission prepared JV #1990023 dtd 1/28/99 to record the disbursement in MACS.
	5050P151	03/95	20	0.26	Processed by RAMC, not by Mission.	SF-1097 #2990004 dtd 10/27/98 was processed by RAMC for processing. RAMC's action reflected in the SF-1221 report for 1998.
	40951643	04/95	21	352.00	Processed by RAMC, not by Mission. This represents travel costs incurred by a member of VP Quayle's travel group during his 1992 visit to Bangladesh. STATE paid the costs and charged USAID's appropriation without notifying USAID Mission.	Mission prepared JV #1990023 dtd 1/28/99 to record the disbursement in MACS.

**USAID/BANGLADESH
ACTION PLAN TO RESOLVE SECTION 1221 UNRECONCILED
AS OF FEBRUARY 11, 1999**

APPROP SYMBOL	VOUCHER NO.	DATE	ITEM NO.	AMOUNT	DESCRIPTION	ACTION TAKEN/TO BE TAKEN
	95058	06/95	22	0.03	Processed by RAMC, not by Mission.	SF-1097 #2990004 dtd 10/27/98 RAMC for processing. RAMC's a reflected in the SF-1221 report fo
	28305468	08/95	23	51.67	Processed by Mission, not by RAMC. Mission erroneously posted twice a collection for personal use of tel/fax.	Entry to be reversed by 2/28/99.
	752-95080	08/95	24	500.00	Appropriation symbol used by RAMC for a travel reimbursement claim was 72-XL000 based on STATE cable (a typo error). The correct symbol was 72-X1000.	The recommended solution, and p logical solution, is to remove this i the list of reconciling items -- no n complicate things by making MAC
	951016	08/95	25	2.99	Official fax charges processed by Mission based on an SF-1080 received from STATE. RAMC did not process the SF-1080.	See Item below.
	951117	08/95	26	5,176.10	An SF-1080 was received from STATE representing a claim for reimbursement of USAID's share of residential lease incurred in '95. The SF-1080 was sent by Mission for processing, but apparently was not received/processed by RAMC. Since no follow-up inquiry was received from STATE, mission assumed that payment was processed by RAMC.	One option was to request FSC/Bk process payment to STATE, using money (which was obligated at the receipt of the SF-1080, by Mission) STATE would not be able to use th because of expired appropriation. I will just go back to Treasury. The p approach is to reverse the Mission MACS and debb the funds, which b would also result in funds reverting But the latter is a much simpler app
	A1630486	09/95	27	4.16	Processed by RAMC, not by Mission. This apparently was a collection from Kathmandu (Agency Location Code 755) that was recorded by RAMC for Dhaka.	Mission proposes to apply this colle an FY95 object class code, thereby an 'unliquidated obligation'. We the around and debb this 'unliquidated c resulting in reverting the funds to Tr
	752-95091	10/95	28	250.79	Appropriation symbol used by RAMC for a travel reimbursement claim was 72-XL000 based on STATE cable (a typo error). The correct symbol was 72-X1000. This item pertains to the same traveller in Item 24 above.	The recommended solution, and per logical solution, is to remove this item the list of reconciling items -- no nee complicate things by making MACS

**USAID/BANGLADESH
ACTION PLAN TO RESOLVE SECTION 1221 UNRECONCILED I
AS OF FEBRUARY 11, 1999**

APPROP SYMBOL	VOUCHER NO.	DATE	ITEM NO.	AMOUNT	DESCRIPTION	ACTION TAKEN/TO BE TAKEN
	A3140525	10/95	29	44.36	Collection of reimbursement for personal use of tel/fax was processed by Mission, but not by RAMC.	Optional Form 158 (General Receipt) by Embassy cashier for collection) will be faxed to FSC/Bangkok for approval by 2/28/99.
	A3230504	12/95	30	47.01	Collection of reimbursement for personal residential guard service was processed by Mission but not by RAMC.	Optional Form 158 (General Receipt) by Embassy cashier for collection) will be faxed to FSC/Bangkok for approval by 2/28/99.
	A3140525	10/95	31	44.36	Inadvertent duplicate listing by RIG. See item 29 above.	Total reconciling items hereby reduced
	A3230504	12/95	32	47.01	Inadvertent duplicate listing by RIG. See item 30 above.	Total reconciling items hereby reduced
				8,083.07		
72X1021	5B000149	04/95	33	2.00	Apparently processed by Mission, but not by RAMC.	Research on-going.
	BKK002012	07/95	34	6.01	Discrepancy in salaries paid to FSNs resulting from change in exchange rate.	Correcting entry made in MACS in FY 1996
	BKKPP1595	09/95	35	2.98	Discrepancy in salaries paid to FSNs resulting from change in exchange rate - PP 15/95.	Correcting entry made in MACS in FY 1996
				10.99		

UNRECONCILED ITEMS FROM FY 1996

72X1000	6250P206	01/96	36	842.84	FSN salaries for PP 25/95 were charged by RAMC to the wrong appropriation.	SF-1097 #2990004 dtd 10/27/98 was to correct this error.
	BKKPP26	01/96	37	170.57	FSN salaries for PP 26/95 were charged by RAMC to the wrong appropriation.	SF-1097 #2990004 dtd 10/27/98 was to correct this error.
	A6231192	03/96	38	2.34	Collection of refund for personal use of residential security guard for the period 12/95 was processed by Mission, but not by RAMC.	Optional Form 158 (General Receipt) by Embassy cashier for collection) will be faxed to FSC/Bangkok for approval

**USAID/BANGLADESH
ACTION PLAN TO RESOLVE SECTION 1221 UNRECONCILED ITEMS
AS OF FEBRUARY 11, 1999**

PROP SYMBOL	VOUCHER NO.	DATE	ITEM NO.	AMOUNT	DESCRIPTION	ACTION TAKEN/TO BE TAKEN	STATUS	EST DATE OF COMPLETION
	A3427056	03/96	39	0.01	Processed by Mission, not by RAMC. Discrepancy was due to fluctuation in foreign exchange rate.	Journal Voucher (JV) #1980158 dtd 9/22/98 was prepared to adjust the discrepancy.	Closed 09/22/98	
	A3427121	03/96	40	0.28	Discrepancy in processing a collection of an outstanding travel advance due to fluctuation in foreign exchange rate.	Journal Voucher (JV) #1980156 dtd 9/22/98 was prepared to adjust the discrepancy.	Closed 09/22/98	
	626P4092	07/96	41	51.04	Processed by RAMC, not by Mission.	Records not available at post for review and research. Assuming FSC/Bangkok still has old files, mission will request info from Bangkok by 2/28/99, and go from there.	Pending	07/99
	A3427037	07/96	42	2.92	Collection of refund for personal use of tel/fax for the period 12/95 (Bob Cummins's) was processed by Mission, but not by RAMC.	Optional Form 158 (General Receipt issued by Embassy cashier for collection) dtd will be faxed to FSC/Bangkok for adjustment.	Pending	04/99
	A3427048	07/96	43	2.92	Collection of refund for personal use of tel/fax for the period 12/95 (John Swanson's) was processed by Mission, but not by RAMC.	Optional Form 158 (General Receipt issued by Embassy cashier for collection) dtd will be faxed to FSC/Bangkok for adjustment.	Pending	04/99
	7C000023	12/96	44	1,256.93	RAMC apparently processed a cashier's check twice.	Records not available at post for review and research. Assuming FSC/Bangkok still has old files, mission will request info from Bangkok by 2/28/99, and go from there.	Pending	07/99
	601P4094	09/96	45	249.71	Processed by RAMC, not by Mission.	Records not available at post for review and research. Assuming FSC/Bangkok still has old files, mission will request info from Bangkok by 2/28/99, and go from there.	Pending	07/99
				2,379.36				
1021	6250P207	01/96	46	1,901.20	FSN salaries for PP 25/95 as processed by RAMC.	SF-1097 #2990004 dtd 10/27/98 was prepared and sent to FSC/Bangkok to correct this error.	Closed 11/16/98	
	BK00PP25	01/96	47	2,372.49	FSN salaries for PP 25/95 as recorded by the Mission.	SF-1097 #2990004 dtd 10/27/98 was prepared and sent to FSC/Bangkok to correct this error.	Closed 11/16/98	

**USAID/BANGLADESH
ACTION PLAN TO RESOLVE SECTION 1221 UNRECONCILED
AS OF FEBRUARY 11, 1999**

APPROP SYMBOL	VOUCHER NO.	DATE	ITEM NO.	AMOUNT	DESCRIPTION	ACTION TAKEN/TO BE
	6070P207	04/96	48	1,357.71	FSN salaries for PP 7/96 was processed by RAMC as \$1,359.71 (not as \$1,357.71 as listed by RIG). This item is related to Items 49, 51, and 54.	Items 48, 49, 51 and 54 are related. The net difference among the four items (2 positive and 2 negative) of FSN salaries for PPs 6/96 and 7/96. This net amount was posted to MACS on 10/27/98 as correcting entry.
	BKKPP696	04/96	49	663.68	FSN salaries for PP 6/96 was recorded by Mission, but not by RAMC.	Items 48, 49, 51 and 54 are related. The net difference among the four items (2 positive and 2 negative) of FSN salaries for PPs 6/96 and 7/96. This net amount was posted to MACS on 10/27/98 as correcting entry.
	BKKPP2595	04/96	50	666.15	An FSN salary for PP 25/95 was recorded twice by Mission, one as an OE expense and the other as program expense.	Entry reversed in MACS on 10/27/98 correct the duplicate posting.
	SF2960039	06/96	51	2,171.40	FSN salaries for PPs 6/96 and 7/96 were recorded by RAMC, but not by Mission.	Items 48, 49, 51 and 54 are related. The net difference among the four items (2 positive and 2 negative) of FSN salaries for PPs 6/96 and 7/96. This net amount was posted to MACS on 10/27/98 as correcting entry.
	BKKPP2695	02/96	52	665.34	An FSN salary for PP 26/95 was recorded twice by Mission, one as an OE expense and the other as program expense.	Entry reversed in MACS on 10/27/98 correct the duplicate posting.
	BKKPP01	04/96	53	1,821.60	Duplicate posting by Mission of an FSN/PSC (MH Khan) salary for PP 1/96.	Mission reversed duplicate entry in MACS on 2/10/99.
	6060P207	04/96	54	1,475.54	FSN salaries for PP 6/96 processed by RAMC, but not by Mission.	Items 48, 49, 51 and 54 are related. The net difference among the four items (2 positive and 2 negative) of FSN salaries for PPs 6/96 and 7/96. This net amount was posted to MACS on 10/27/98 as correcting entry.
				13,095.11		

**USAID/BANGLADESH
ACTION PLAN TO RESOLVE SECTION 1221 UNRECONCILED
AS OF FEBRUARY 11, 1999**

APPROP SYMBOL	VOUCHER NO.	DATE	ITEM NO.	AMOUNT	DESCRIPTION	ACTION TAKEN/TO BE TAKEN
UNRECONCILED ITEMS FROM FY 1997						
7281000	A3640117	12/97	55	0.08	Discrepancy in processing a collection of an outstanding travel advance was due to fluctuation in foreign exchange rate.	Journal Voucher (JV) #1980157 was prepared to adjust the discrepancy.
				0.08		
72X1000	A3394364	01/97	56	82.28	Collection of personal use of tel/fax was posted twice (7/31/96 and 1/23/97).	Mission reversed the entry in MACS to correct this item.
	70975	04/97	57	1,832.00	Claim for reimbursement from STATE for residential security guard services (SF-1080) was processed by RAMC, but not by Mission.	Mission posted the disbursement on 9/23/98.
	133921	06/97	58	2,046.02	Two check cancellations (for Chowdhury & Snyder representing Fed tax and FICA for PP 4/97) were not posted by Mission.	Posted to MACS on 9/21/98 as correction.
	A3654427	08/97	59	137.87	Collection of a program-funded travel advance was processed by RAMC as a collection under OE. See item 66 below.	SF-1097 #2980020 dtd 8/17/98 was and sent to FSC/Bangkok to correct.
	SF1221PAR	08/97	60	183.00	Storage costs processed by B&F/Antwerp in July 97. When Mission received the 1221 report from Paris in Aug 97, the transaction was posted in MACS as a disbursement, but erroneously identified it as a reconciling item with USDO/Paris.	To correct this error, Mission simplified this item as a reconciling item from reconciliation statement as of 11/98.
	7B000209	09/97	61	247.51	An SF-1096 was prepared by Mission to record the check cancellation (Irshadul Haq) but was not posted in MACS.	Posted to MACS on 10/26/98 to correct item.
	SING#7ST3567	09/97	62	710.77	Mission received AOC #055388014 dtd 4/30/97 (for FSC/Bangkok) from USAID/W for this amount. Mission accepted/recorded this AOC as a disbursement on 6/10/97. Bangkok reflected this as a disbursement for Dhaka (by Emb/Singapore) in the 1221 report for 9/97 - which in effect, duplicated the disbursement already recorded by Mission based on the AOC.	To correct this error, Mission simplified this item as a reconciling item from reconciliation statement as of 10/98.

**USAID/BANGLADESH
ACTION PLAN TO RESOLVE SECTION 1221 UNRECONCILED
AS OF FEBRUARY 11, 1999**

APPROP SYMBOL	VOUCHER NO.	DATE	ITEM NO.	AMOUNT	DESCRIPTION	ACTION TAKEN/TO BE TAKEN
	BKKPP2197	11/97	63	1,468.93	FNS salary for PP 21/97 was charged by RAMC to the wrong appropriation. See Item 69 below.	SF-1097 #2990007 dtd 11/4/98 was FSC/Bangkok, effectively correcting See Item 69 below.
	BKKPP2297	11/97	64	1,521.10	FNS salary for PP 22/97 was charged by RAMC to the wrong appropriation. See Item 70 below.	SF-1097 #2990007 dtd 11/4/98 was FSC/Bangkok, effectively correcting See item 70 below.
				8,229.48		
72X1021	SF2980060	01/97	65	0.08	Processed by Mission, not by RAMC.	SF-1097 #2990004 dtd 10/27/98 was RAMC for processing. RAMC's action reflected in the 1221 report for Nov
	A3654427	07/97	66	137.87	See Item 59 above. RAMC erroneously processed collection of a program-funded advance as collection of OE funds. Mission correctly recorded this collection and reported the amount as reconciling item in the 1221 reconciliation for	Corrective action taken by Mission in posting in to MACS.
	A3654561	08/97	67	687.54	Collection of 'Undisbursed Funds' from STATE for prior year funds, processed by RAMC, but not by Mission.	Posted to MACS in 10/98 to correct it
	A3654561	08/97	68	10,071.43	Collection of 'Undisbursed Funds' from STATE for prior year funds, processed by RAMC, but not by Mission.	Posted to MACS in 10/98 to correct it
	BKKPP2197	11/97	69	1,468.93	FNS salary for PP 21/97 charged by RAMC to OE. Mission recorded the salary as program expense. See Item 63 above.	SF-1097 #2990007 dtd 11/4/98 was FSC/Bangkok, effectively correcting it See Item 63 above.
	BKKPP2297	11/97	70	1,521.10	FNS salary for PP 22/97 charged by RAMC to OE. Mission recorded the salary as program expense. See Item 64 above.	SF-1097 #2990007 dtd 11/4/98 was FSC/Bangkok, effectively correcting it See Item 64 above.
				13,886.95		

USAID/DHAKA
SUMMARY SHEET OF ACTION PLAN TO RESOLVE SECTION 1221 UNRECONCILED ITE
AS OF JANUARY 31, 1999

	App: 72X1000				App: 72X1021				Reported by RIG	
	Item	Closed Amount	Item	Open Amount	Item	Closed Amount	Item	Open Amount		
1994 and prior	1	0.04	1	18.11	1	12,429.73	1	10.00	17	224,917.16
	2	0.10	2	1,881.10	2	0.51	2	6,029.77		
	3	0.09	3	288.31	3	700.00	3	3,012.46		
			4	98.29			4	199,461.00		
			5	16.54			5	1,191.25		
							6	8.86		
TOTAL	3	0.23	5	2,073.35	3	13,130.24	6	209,713.34	17	224,917.16
FROM 1995	1	0.26	1	347.78	1	6.01	1	2.00	18	7,746.28 *
	2	0.03	2	1,214.55	2	2.98				
	3	500.00	3	352.00						
	4	250.78	4	51.67						
			5	2.99						
			6	5,176.10						
			7	4.18						
			8	44.36						
			9	47.01						
Less: Dup. entry by RIG Less: Dup. entry by RIG Add: Footing error by RIG										
TOTAL	4	751.08	9	7,240.62	2	8.99	1	2.00	18	7,746.28 **
FROM 1996	1	642.64	1	2.34	1	1,901.20			19	15,474.47
	2	170.57	2	51.04	2	2,372.49				
	3	0.01	3	2.92	3	1,357.71 ***				
	4	0.28	4	2.92	4	863.68				
			5	1,258.93	5	606.15				
			6	249.71	6	2,171.40				
					7	665.34				
					8	1,821.60				
					9	1,475.54				
TOTAL	4	813.50	6	6,245.86	9	13,085.11	0	0.00	19	15,474.47
FROM 1997	1	82.28			1	0.08			16	22,116.51
	2	1,832.00			2	137.87				
	3	2,048.02			3	687.54				
	4	137.87			4	10,071.43				
	5	183.00			5	1,468.93				
	6	247.51			6	1,521.10				
	7	710.77								
	8	1,468.93								
	9	1,521.10								
	10	0.08								
TOTAL	10	8,229.56	0	0.00	6	13,886.95	0	0.00	16	22,116.51

Less: * Duplicate entry by RIG	(1)	(44.36)
Less: * Duplicate entry by RIG	(1)	(47.01)
Add: **Footing error by RIG		347.78

*** Listed by RIG as \$1,357.71. Correct amount is \$1,359.71.