



Investigation Report

Global Fund Grants to the Republic of Niger

Irregularities and Unsupported Expenses under Rounds 3, 5 and 7 Grants

GF-OIG-14-22
12 December 2014
Geneva, Switzerland

| | |
|-----------------------------|---|
| Non-compliant expenditures: | US\$ 16,844,531 |
| Proposed recoveries: | US\$ 2,420,997 |
| Categories: | Collusion / Mismanagement Issues / Non-compliance with Grant Agreements |

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I. Background and Scope

The Global Fund has made commitments under nine grants and through five Principal Recipients to Niger. To date, Niger has received a total disbursement of US\$ 126.4 million.

In February 2011, the Global Fund Secretariat (Secretariat) asked the Swiss Tropical and Public Health Institute, its Local Fund Agent for Niger, to perform a special financial verification of selected sub-recipients under all active grants to Niger. This was due to financial irregularities at the sub-recipient level identified in earlier external audit reports and routine verifications. The special financial verification covered the period from 1 July 2006 to 31 December 2010 for Round 5 Malaria and Tuberculosis grants and from 1 July 2008 to 31 December 2010 for Round 7 HIV and Malaria grants. It was completed between March and October 2011 and uncovered significant grant expenditures which were either (i) “ineligible” and/or supported by potentially fraudulent documentation, (ii) unjustified or (iii) insufficiently justified. Actual and potential irregularities, and internal control weaknesses were identified and involved the following sub-recipients across all three disease components:

- *Association Internationale la Veuve et l'Orphelin* (AIVO, sub-recipient of *Coordination Intersectorielle de Lutte contre le Sida* (CISLS));
- *Association Nigérienne de Marketing Social* (ANIMAS SUTURA, sub-recipient of CISLS);
- *Caritas Développement* (CADEV, sub-recipient of CISLS and of Catholic Relief Services (CRS));
- *Programme National de Lutte contre la Tuberculose* (PNLT, sub-recipient of the United Nations Development Programme (UNDP)); and
- *Programme National de Lutte contre le Paludisme* (PNLP, sub-recipient of CRS and UNDP).

The Secretariat communicated the results of the Local Fund Agent's verification to the Office of the Inspector General (OIG). In October 2011, the OIG launched an investigation. The initial scope totaled US\$ 54.5 million, covered expenditures under five grants, incurred between 2005 and 2012 by two Principal Recipients and six sub-recipients. The OIG reduced the scope of the investigation from US\$ 54.5 million to US\$ 38.2 million, following a reassessment of the transactions under review (see Annex 1).

The investigation included two missions to Niger. In the final investigation stages, the OIG collaborated with the UNDP's Office of Audit and Investigations for the reconciliation of unsupported expenses of PNLN and PNLN (sub-recipients of UNDP).

It should be highlighted that the scope and the methodology of the OIG investigation differed from those used by the Local Fund Agent's verifications. Therefore, the OIG's findings do not validate or invalidate, but rather complement the Local Fund Agent's findings. CISLS & CRS are currently Principal Recipients. UNDP's current grants in Niger are in closure and it is not anticipated that they will serve as a Principal Recipient for new grants.

II. Executive Summary

The OIG noted non-compliant expenditures totaling US\$ 16,844,531 during the period under investigation from 2005 to 2012. Unsupported funds make up US\$ 2,420,997 of the total and are as a result proposed as full recoveries by the OIG. The remaining non-compliant spend stems mainly from a procurement of bed nets in 2008. Despite insufficient transparency and a conflict of interest in the bidding process, the bed nets were reasonably priced and successfully distributed. As a result, the OIG is not proposing that this sum be reimbursed.

US\$ 1,705,172 unsupported expenses (proposed recoveries) and US\$ 348,221 inadequately supported expenses (proposed recoveries) between 2005 and 2012 under five grants

CISLS, in its role as the Principal Recipient, as well as AIVO (sub-recipient of CISLS), PNLN (sub-recipient of CRS and UNDP) and PNLT (sub-recipient of UNDP) did not adequately fulfil their responsibilities to ensure the proper expenditure and management of grant funds, including maintaining proper records of expenditure. As a result some expenditures were non-compliant. The Principal Recipients (CISLS, CRS and UNDP) are accountable for non-compliant expenditures.

The OIG noted that the supporting documentation for these expenses could have been absent due to various reasons: weak records and hand-over process, different accounting and documentation systems used by the Principal Recipients and their sub-recipients, loss of documentation, or possible misappropriation of funds. Lack of supporting documents also indicates inadequate oversight of the sub-recipients' operations at the time by the Principal Recipients.

US\$ 433,274 procurement irregularities, including US\$ 367,604 proposed recoveries (procurements lacking assurance of delivery of goods or services) between 2007 and 2011 under three grants

AIVO¹ (sub-recipient of CISLS), PNLN and PNLT (both sub-recipients of UNDP) were responsible for a number of procurement irregularities. The OIG found similarities in vendor bids, inconsistencies in procurement documents and dates, irregularities in delivery documentation, arithmetic errors reproduced in several documents, vendor confirmations that invoices were not genuine, non-existence of vendors, questionable identity of payment recipients, and some invoice templates found on the computers of sub-recipient staff. The OIG was not able to meet AIVO representatives; its former Executive Director left the country as the OIG investigation began. The Principal Recipients (CISLS and UNDP) remain accountable for the non-compliant expenditures due to these irregularities. As a result, the OIG proposes US\$ 367,604 be recovered. The remaining non-compliant expenditure relates to procurement for printing services and broadcasting services for which the OIG has reasonable assurance that the services were delivered.

These irregularities indicated that the sub-recipient internal controls were deficient and there was inadequate oversight of the sub-recipient operations by the Principal Recipients, resulting in potential misuse of grant funds that could have been used for essential grant activities.

Limited transparency and a conflict of interest in a US\$ 14,357,864 procurement of long lasting insecticidal nets (LLIN or bed nets) in 2008 under one grant

CRS, in its role as the Principal Recipient, and the then PNLN Coordinator (sub-recipient of CRS) did not follow some of the international best practices and the Standard Terms and Conditions of the program grant agreement, resulting in a contract awarded to Toyota Tsusho, a sales agent of Sumitomo Chemical (Sumitomo), the manufacturer. The OIG analysis concluded that this procurement involved attempts to tailor the technical specifications (when they were prepared by PNLN) to a product offered by Toyota Tsusho. Furthermore, the bid solicitation process was not fully transparent as the evaluation criteria were not disclosed to the potential bidders.

¹ AIVO has ceased its operations.

When he became a member of the bid evaluation committee, the former PNLP Coordinator failed to disclose to the bid evaluation committee that he had held a private meeting in Paris, France, with the representatives of Toyota Tsusho and Sumitomo. This occurred shortly prior to the procurement where they purportedly discussed the registration and testing of Sumitomo's nets in Niger. Sumitomo covered reasonable travel and accommodation costs of the then PNLP Coordinator and another PNLP staff member for this meeting. The OIG found such costs to be legitimate expenses due to the purported purpose of the meeting. However, by attending the meeting and being involved in all stages of the procurement exercise, there was a conflict of interest in the actions of the then PNLP Coordinator.

It should be noted that there was no Global Fund supplier code of conduct in force in 2008. At the time the meeting took place in Paris, the procurement had not yet started, the PNLP ex-Coordinator was not yet the bid evaluation committee member, and Sumitomo or Toyota Tsusho had not yet been officially informed or invited for the tender.

The OIG noted that the above findings can be explained by limited procurement expertise and the procurement procedures of CRS at that time. The PNLP Coordinator at the time was himself responsible for failing to disclose his conflict of interest. The OIG noted that this procurement generally followed the principle of value for money, based on the information available to CRS and PNLP at the time, and resulted in a successful net distribution campaign, which received overall satisfactory appraisals.

Secretariat's actions

Since 2011, the Secretariat's Country Team has put in place additional safeguards for the Niger portfolio and addressed key risk areas reported by the Local Fund Agent and from earlier external audit reports and routine verifications. In August 2012, the Global Fund invoked the Additional Safeguard Policy for Niger. Safeguard measures introduced to date include: halting disbursements to some sub-recipients and concentrating on "priority activities", the recruitment of an international fiscal agent, increased disbursement and procurement controls such as the pooled procurement mechanism (PPM)² for certain purchases, updated procurement manuals, targeted zero-cash policy and payment controls, and guidelines for reconciling supporting documents, close monitoring of the nomination of new Principal Recipients, and other measures. The Secretariat's Local Fund Agent team recently developed the Terms of Reference for procurement reviews by the Local Fund Agents.

The Country Team has also formalized its oversight of Principal and sub-recipients in Niger. For all grant renewals or new grant activities, the Principal Recipients are required to submit a sub-recipient management plan, and the Local Fund Agent undertakes a sub-recipient capacity assessment. Fund transfers to sub-recipients are authorized following the Country Team's review of the management plan and a capacity assessment. In addition, the fiscal agent authorizes sub-recipient transactions as well as Principal Recipient transactions for CISLS and CRS. The fiscal agent reports to the Country Team on a quarterly basis and holds a teleconference on bi-weekly basis.

Taking into account the OIG findings and the safeguard measures already implemented, the OIG proposed a number of additional actions that have been agreed and partially completed by the Secretariat, as set out in Section 5. Primarily, it was agreed that the Secretariat will:

- assess proposed recoveries as guided in Tables 1 and 2;
- seek that responsible individuals are held accountable for their actions outlined in this report; and
- consider further risk mitigating measures with regard to Principal and sub-recipient transactions (including establishment of lists of authorized suppliers, obtaining bank statements with sufficient recipient details, and the Local Fund Agent's access to bank statements directly with the banks).

² Through the PPM, the Principal Recipients can procure core health products through the PPM prequalified procurement services agents.

III. Investigation Findings and Agreed Actions

01 Unsupported and inadequately supported expenses

As a result of the expenditure verification, the investigation identified that expenditures between 2005 and 2012 under five grants and totaling US\$ 1,705,172 were unsupported and expenditures totaling US\$ 348,221 were inadequately supported because they lacked reasonable assurance of delivery of goods or services (See Table 1 below, as well as details in Annexes 2 to 6). Such expenses were incurred by CISLS in its role as the Principal Recipient, as well as by AIVO (sub-recipient of CISLS), PNLP (sub-recipient of CRS and UNDP) and PNLT (sub-recipient of UNDP). These entities did not adequately fulfil their responsibilities to ensure proper expenditure and management of grant funds, including keeping proper records of all expenditures incurred under grants. The OIG proposes the above expenses to be recovered.

| Grant | PR/SR³ | Unsupported expenses | Inadequately supported expenses (absence of goods/services delivery confirmations) | Total non-compliant expenditures (total proposed recoveries) |
|------------------------------------|--------------------------|-----------------------------|--|--|
| NGR-708-G08-H | CISLS (PR) | 67,523 | 147,189 | 214,712 |
| | AIVO (SR) | 6,791 | | 6,791 |
| | Total | 74,314 | 147,189 | 221,503 |
| NGR-708-G07-M (PR: CRS) | PNLP (SR) | 27,718 | 8,828 | 36,546 |
| | Total | 27,718 | 8,828 | 36,546 |
| NGR-506-G04-M (PR: UNDP) | PNLP (SR) | 983,312 | 63,584 | 1,046,896 |
| | Total | 983,312 | 63,584 | 1,046,896 |
| NGR-506-G05-T (PR: UNDP) | PNLT (SR) | 615,574 | 128,620 | 744,194 |
| | Total | 615,574 | 128,620 | 744,194 |
| NGR-304-G01-H | CISLS (PR) | 4,254 | | 4,254 |
| | Total | 4,254 | | 4,254 |
| Grand total | | 1,705,172 | 348,221 | 2,053,393 |

Table 1: Unsupported and inadequately supported expenses identified by the OIG, US\$⁴

The OIG notes that the supporting documentation could have been absent due to various reasons: weak records and weak hand-over process in the case of staff changes, different accounting and documentation systems of the Principal Recipients (in particular UNDP) and their sub-recipients, loss of documentation, or possible misappropriation of funds. In particular, the OIG noted that, for a significant value of payments in PNLP for which supporting documentation was not available (US\$ 184,915 or more, see Annex 4 for details), the recipient was the PNLP accountant. Missing documentation also indicates inadequate oversight of the sub-recipients' operations at the time by the Principal Recipients. Similar internal control weaknesses by various sub-recipients were also reported during the Local Fund Agent's verifications, external audit reports and routine verifications, subsequent to which the Secretariat implemented safeguard measures.

The OIG communicated its findings to the above entities, their Principal Recipients, as well as to the Country Coordinating Mechanism, and took into account the explanations and additional justifications received. In its response, UNDP indicated that it will discuss the determination of the recoverable amounts with the Global Fund's Recoveries Committee. The OIG also undertook an additional reconciliation in collaboration with UNDP's Office of Audit and Investigations of the unsupported and inadequately supported expenses by

³ Principal Recipient/sub-recipient

⁴ Throughout this report, the OIG identified amounts in US\$ according to the average market exchange rates (West African Franc (CFA)/US\$) specified by the audit firm engaged by the OIG: (1) either the monthly average rates, where identified; or (2) the average rate of 480 CFA/US\$ between 1 January 2006 and 31 December 2011, the main period covered by the investigation.

PNLP and PNLT (both sub-recipients of UNDP). As a result, the Table 1 summarizes transactions, for which sufficient and credible explanations and justifications could not be found by the Principal and sub-recipients or were not received by the OIG.

Agreed Action 1: The Recovery Committee will assess the proposed recoveries in Tables 1 and 2.

02 Procurement irregularities, including procurements lacking assurance of delivery of goods or services

As a result of the expenditure verification, checks with vendor representatives and a forensic review of electronic data, the investigation identified that expenditures between 2007 and 2011 under three grants and totaling US\$ 433,274 involved procurement irregularities. Of this amount, expenditures totaling US\$ 367,604 lacked reasonable assurance of delivery of goods or services; the OIG proposes that the expenditures be recovered (see Table 2 below, as well as Annexes 2, 4 and 5, which provide details of the irregularities observed for each transaction). The expenses were incurred by AIVO (sub-recipient of CISLS), PNLN and PNLT (both sub-recipients of UNDP).

| Grant | PR/SR⁵ | Procurement irregularities (non-compliant expenditures) | Of which: proposed recoveries (absence of goods/services delivery confirmations) |
|-------------------------------------|--------------------------|--|---|
| NGR-708-G08-H (PR: CISLS) | AIVO (SR) | 266,304 | 266,304 |
| NGR-506-G04-M (PR: UNDP) | PNLN (SR) | 76,810 | 76,810 |
| NGR-506-G05-T (PR: UNDP) | PNLT (SR) | 90,160 | 24,490 |
| Total | | 433,274 | 367,604 |

Table 2: Procurement irregularities identified by the OIG, US\$

In summary, the investigation made the following observations and noted the following types of irregularities for the above sub-recipient transactions:

AIVO:

- No representative of AIVO was present during the OIG's mission to Niger in late 2011. The former Executive Director of AIVO left Niger to go to Burkina Faso as the OIG investigation began. AIVO has ceased its operations and its former staff could not be contacted.
- Central units of two AIVO's computers had been removed prior to the OIG's visit to AIVO.
- Transactions of AIVO concentrated on a small number of alleged suppliers and bidders.
- Irregularities in procurement process (inconsistent/unrealistic dates in the steps of the procurement process and/or recurring gaps of two days between the purchase requisition, submitted bids, purchase order, delivery, etc., lack of bid or contract documentation, contracts without specific details of the supplier, the same arithmetic errors reproduced in various procurement documents).
- Irregularities in vendor documentation (similarities in documents from different vendors, differences in invoices and other documents across the same vendor, vendor details on the letterhead and the stamp are different, signatures of the same vendor are not uniform in different documents, lack of tax identification and registration numbers, copies of invoices bearing ink stamps or signatures).

⁵ Principal Recipient/sub-recipient

- Questionable identity of payment recipients: account number on the copy of the check different from the one on the bank statement, the recipient indicated on the check is different from the one on the bank statement, the supplier's signature on the copy of the check does not match with other documents, the copy of the check is not stamped or signed by the supplier, the same amount likely issued to the supplier according to the check is debited on another bank account of AIVO, the date of the withdrawal according to the bank statement precedes the likely establishment of the check.
- Irregularities in delivery documentation: lack of delivery notes, lack of proof that an activity had taken place, e.g. lack of training report or beneficiary lists, beneficiaries had not confirmed receipt of food or other supplies likely distributed, inconsistency in beneficiary numbers according to supplier invoices and beneficiary lists.

PNLP:

- Vendors confirmed that the invoice bearing their letterhead was not genuine.
- Vendors non-existent at the address and/or unreachable by phone numbers indicated on their bids/invoices.
- Irregularities in procurement process (inconsistent/unrealistic dates in the steps of the procurement process).
- Irregularities in vendor documentation: similarities in documents from different vendors, lack of vendor details (address, phone number, tax identification and registration numbers) on invoices.

PNLT:

- Vendors confirmed that the invoice bearing their letterhead was not genuine.
- Vendors unreachable by phone numbers indicated on their bids/invoices.
- Invoice templates were identified on computer of PNLT staff.
- Irregularities in procurement process (inconsistent/unrealistic dates in the steps of the procurement process, lack of contract documentation, split of transactions to avoid tender advertisement).
- Irregularities in vendor documentation (similarities in documents from different vendors, vendor details on the letterhead and the stamp are different).
- Irregularities in delivery documentation (lack of delivery notes).

The above procurement irregularities indicated that the sub-recipient internal controls were deficient and there was inadequate oversight of the sub-recipient operations by the Principal Recipients, resulting in potential misuse of grant funds that could have been used for essential grant activities. Similar irregularities and internal control weaknesses by various sub-recipients were also reported during the Local Fund Agent's verifications, external audit reports and routine verifications, subsequent to which the Secretariat implemented safeguard measures.

The OIG communicated its findings to the above entities, their Principal Recipients, as well as to the Country Coordinating Mechanism, and took into account the explanations and additional justifications received. The Country Coordinating Mechanism agreed that the expenses detailed in this section presented irregularities. UNDP indicated that it will discuss the determination of the recoverable amounts with the Global Fund's Recoveries Committee. As a result, the Table 2 summarizes transactions, which based on the preponderance of evidence⁶ were not bona fide transactions and involved procurement irregularities (detailed in Annexes 2, 4 and 5) or for which sufficient and credible counterevidence was not provided to the OIG.

Agreed Action 2: The Country Team will inform relevant parties who should hold accountable such entities for their grant management practices described in this report. In particular, the Country Team will refrain

⁶ Reasonable conclusions supported by adequate evidence

from further association with the previous management of AIVO, the previous PNLN Coordinator [see the OIG findings in Section 03] and the PNLN accountant [see the OIG findings in Section 01].

Agreed Action 3: The Country Team will consider further risk mitigating measures with regard to Principal and sub-recipient transactions, if and where not yet done so, including the following measures for all or selected Principal and sub-recipients in Niger:

- a) The Principal and sub-recipients will be required to establish and maintain a list of authorized suppliers from whom programs can purchase goods and services. This list, classified into groups and categories, must include specific details (name of the supplier, address (not a PO box), phone number, tax registration number and bank account) and be approved by the Country Team after Local Fund Agent's verification in the field.*
- b) The Principal and sub-recipients will be required to negotiate with their banks to ensure that bank account statements provide sufficient details to identify recipients of each payment.*
- c) Whenever possible, the Principal and sub-recipients should authorize the banks to send their bank statements either to the Global Fund or to its authorized agents (e.g. the Local Fund Agent) directly from the banks, to support the financial review of progress update and disbursement reports (PUDRs) and working papers. This procedure would avoid any type of potential manipulations with financial data by the Principal or sub-recipient staff members.*

Agreed Action 4: The Country Team will regularly reiterate to the Principal and sub-recipients their adherence to the principles in the Code of Conduct for Recipients of Global Fund Resources and instruct them that the Code of Conduct for Suppliers is included in the conditions of contracts established with the suppliers.

The Country Team will advertise to a broader audience of Principal and sub-recipient staff members the Global Fund's procedures for reporting fraud and abuse to the OIG and its underlying whistle-blowing policy.

03 Limited transparency and a conflict of interest in the procurement of long lasting insecticidal nets

As a result of a procurement review, a forensic review of electronic data and further interviews and clarification requests, the investigation identified that in 2008 CRS (Principal Recipient and procurement entity) and the then PNLN Coordinator (sub-recipient of CRS who was also involved in all stages of the procurement exercise) did not follow international best practices and the Standard Terms and Conditions of the program grant agreement. This was for a procurement of 2,820,800 bed nets (to be distributed to pregnant women and children under five), resulting in a €9,731,760 (US\$ 14,357,864)⁷ contract awarded to Toyota Tsusho (a sales agent in Niger of Sumitomo, the manufacturer) under the Round 7 Malaria grant (NGR-708-G07-M).

During the investigation, the OIG interviewed relevant representatives of the Global Fund Secretariat, CRS, Toyota Tsusho, Sumitomo, of the Local Fund Agent which was involved in the review of this procurement, as well as the then PNLN Coordinator. The OIG subsequently communicated its findings to the relevant entities, as well as to the Country Coordinating Mechanism, and took into account the explanations and additional justifications received.

The OIG analysis concluded that this procurement involved initial attempts to tailor the technical specifications to a product offered by Toyota Tsusho. Namely, the initial Request for Quotations (RFQ) issued by CRS included the technical specifications prepared by PNLN and called for bed nets which precisely matched the characteristics of "Olyset" nets, manufactured by Sumitomo, and potentially restricted the competition to one supplier only. The OIG noted that, in response to another bidder's complaint about the restrictive specifications, CRS responded that "[their office in Niger] definitely want the Olyset [nets]".

⁷ According to midpoint exchange rate (www.oanda.com) on 24 September 2008, date of contract award

Following the bidder's complaint to the Global Fund Secretariat, a procurement and supply management expert was appointed to review the technical specifications and reported that they were indeed tailored to match the characteristics of the Olyset nets, thus obstructing the competition. Following this review, CRS amended the original technical specifications and the RFQ to allow for competition in line with the applicable rules. In response to the OIG findings, CRS stated that in 2008 the Olyset nets were the only ones with "full" status of the World Health Organization's (WHO) recommendation, which was the reason why their specifications were initially recommended by PNLN to CRS. [The OIG notes: other brands could be also procured but had an "interim" status at the time].

There was limited transparency and fairness in bid solicitation and evaluation process. In compliance with its procurement manual and established practice, CRS issued the RFQ, a three-page document requesting to quote the price, stipulating the required technical specifications, the amount to be procured, and delivery information. (The OIG finds that in accordance with international best practices, RFQs are typically used for lower value purchases of standard goods, simple services or works). The RFQ did not contain any evaluation criteria. In response to the OIG findings, CRS and the Local Fund Agent stated that CRS procedures did not require potential bidders to be informed of evaluation criteria. The OIG considers, however, that a RFQ without evaluation criteria suggested to the potential bidders that the basis of award would be to the lowest priced, technically compliant bid. CRS added evaluation criteria at the final stage of bid evaluation, which were not communicated to the potential bidders.

Toyota Tsusho's offer appeared to be the lowest priced, technically compliant bid. Nonetheless, CRS and the then PNLN Coordinator bilaterally decided to further evaluate the bids on the basis of "cost per LLIN per person protected per year". Following this evaluation, Toyota Tsusho's offer was still the best value offer. (It was perceived that Olyset nets, made of polyethylene, last for 5 years, while other nets, made of polyester, last for 3 years)⁸. Consequently, the added evaluation criteria did not change which offer was considered the best. However, at a later stage, the Local Fund Agent (following the guidance from the Global Fund Secretariat) requested CRS to invite the suppliers to revise their offers from US\$ to € (considering that the grant to CRS was in €). The suppliers submitted revised offers, each applying a different exchange rate. As such, another supplier's (Vestergaard Frandsen) bid was now the lowest-priced offer. Following this, CRS and the then PNLN Coordinator again evaluated the bids on the basis of "cost per LLIN per person protected per year". Following this evaluation, Toyota Tsusho's offer was again the best value offer. Subsequently, the contract was awarded to Toyota Tsusho.

The OIG also noted that, although the bid opening and evaluation committee comprised members from outside of CRS and PNLN, the bid opening was not public and the bidders were not invited to attend it, contrary to what is international best practice for big procurements. CRS responded to the OIG that they were not aware of this practice.

As indicated by CRS and the Local Fund Agent, following the award of the contract, the procurement was also reviewed by a local regulatory agency (Agence de Régulation des Marchés Publics), which did not identify any irregularities in procurement process. Nevertheless, as described above, the OIG finds that the transparency and fairness of bid solicitation and evaluation process in this procurement were limited to some extent.

The OIG further identified that the PNLN Coordinator at the time did not disclose to the bid evaluation committee that, on or around 6 March 2008 (shortly prior to the above procurement), he had held a private meeting in Paris, France, with the representatives of Toyota Tsusho, Sumitomo and Agri Sahel Service.⁹ At this meeting they had purportedly discussed the registration and testing of Olyset nets in Niger. Paris was chosen by the parties as a logistically and economically convenient place to meet. Sumitomo covered reasonable travel and accommodation costs of the PNLN Coordinator and another PNLN staff member for this meeting. The OIG found such costs not to be compromised expenses due to the declared objective of the meeting. However, there was a conflict of interest in the actions of the PNLN Coordinator by attending such

⁸ Following the guidance from WHO's Pesticide Evaluation Scheme (WHOPES) that was available in 2008. In 2009, such guidance was updated that any bed net's durability was limited to 3 years.

⁹ Agri Sahel Service was Toyota Tsusho's local logistics and delivery agent in Niger. Sumitomo, Toyota Tsusho, and Agri Sahel Service had entered into a tri-party technical service agreement on 10 January 2008 to facilitate the business of Sumitomo in Niger.

meeting¹⁰ and also being involved in all stages of the procurement exercise (namely, the preparation of the technical specifications, participation in the bid opening and evaluation committee, and ultimately – the selection of the winning bidder). It is to be noted that he, as a bid opening and evaluation committee member, had signed a declaration that he did not have any conflicts of interest.

The OIG also noted that immediately after the selection by CRS and PNLN of Toyota Tsusho as the winning bidder on 18 August 2008, the then PNLN Coordinator communicated privately with Toyota Tsusho. On 20 August 2008, he congratulated by e-mail the Toyota Tsusho's representative on his company's selection. Notably, at that time the procurement was not yet presented for review by the Local Fund Agent. The PNLN Coordinator did not copy anyone from CRS in the e-mail and it did not appear to be a formal communication. When asked by the OIG, both the PNLN Coordinator and the Toyota Tsusho's representative explained that such communication was common courtesy and for information purposes.

In response to the OIG findings, CRS stated that it had no knowledge of the meeting in Paris of the then PNLN Coordinator and that in CRS's view, the meeting was irrelevant, when the price and durability of the bed nets (i.e. "value for money") were the determining criteria in awarding the contract. The OIG finds, however, that it is essential that conflicts of interest are avoided in procurement process, as they may potentially become a source of concealed wrongdoing and may lead to losses in procurement value.

The OIG notes that the above procurement weaknesses can be explained with some limitations in procurement expertise and procurement procedures of CRS at that time. The then PNLN Coordinator is himself responsible for his failure to disclose his conflict of interest.

Nonetheless, the OIG noted that this procurement generally followed the principle of value for money, based on the information available to CRS and PNLN at the time, and resulted in a successful net distribution campaign, which received overall satisfactory appraisals.

Agreed Action 5: The Country Team will use the lessons learned from the bed net procurement reviewed in this report and consider relevant risk mitigating measures for major procurements, if and where not yet done so. In particular, the Country Team will follow up that relevant international best practices are incorporated in procurement procedures of the Principal Recipients.

¹⁰ As indicated by Toyota Tsusho, Agri Sahel Service paid first such costs and Toyota Tsusho could reasonably conclude that Sumitomo ultimately bore them pursuant to the invoice issued by Agri Sahel Service to Sumitomo. [The OIG note: The invoice totalled €3,899 (US\$ 5,752 according to midpoint exchange rate (www.oanda.com) on 24 September 2008, date of contract award)].

IV. Conclusion

Based on the preponderance of evidence, the investigation identified non-compliant expenditures of US\$ 16,844,531 with proposed recoveries of US\$ 2,420,997 (see Tables 1 and 2, and Section 03). In accordance with the Standard Terms and Conditions (STC) of the program grant agreements, the Principal Recipients remain accountable for the non-compliant expenditures. As found in this report, missing documentation (for unsupported and inadequately supported expenses) and the identified procurement irregularities also indicated inadequate oversight of the sub-recipients' operations at the time by the Principal Recipients (CISLS, CRS and/or UNDP). Therefore, the OIG concluded that the Principal Recipients did not comply with the STC of their program grant agreements, as detailed below:

- CISLS – with the STC of the agreement signed for Phase 1 of the grant NGR-304-G01-H, specifically Article 7.a, and for Phase 2, specifically Articles 9 and 13.a, as well as of the agreements signed for Phases 1 and 2 of the grant NGR-708-G08-H, specifically Articles 9, 13.a and 14;
- CRS – with the STC of the agreements signed for Phases 1 and 2 of the grant NGR-708-G07-M, specifically Articles 9, 13.a and 14; and
- UNDP – with the STC of the agreements signed for Phases 1 and 2 of the grants NGR-506-G04-M and NGR-506-G05-T, specifically Article 10.b (2).

Further, with regard to the limited transparency and a conflict of interest of the then PNLN Coordinator in procurement of LLIN, the OIG concluded that CRS, in its role as the Principal Recipient, did not comply with the STC of the program grant agreement signed for Phase 1 of the grant NGR-708-G07-M, specifically Articles 18.a (i), (iii) and 18.c.

V. Table of Agreed Actions

The OIG took note of the additional safeguard measures already put in place by the Secretariat for the Niger portfolio and, on the basis of the OIG findings, proposed the following additional actions that were agreed and have been partially completed by the Secretariat, as set out below:

| No. | Category | Agreed action | Due date/ Secretariat's comments |
|-----|---|--|---|
| 1. | Collusion/ Mismanagement/ Non-compliance with grant agreement | The Recovery Committee will assess the proposed recoveries as guided in Tables 1 and 2. | 3 months following the publication of the report |
| 2. | Collusion/ Mismanagement/ Non-compliance with grant agreement | The Country Team will inform relevant parties who should hold accountable such entities for their grant management practices described in this report. In particular, the Country Team will refrain from further association with the previous management of AIVO, the previous PNLN Coordinator and the PNLN accountant. | 3 months following the publication of the report |
| 3. | Collusion/ Mismanagement | <p>The Country Team will consider further risk mitigating measures with regard to Principal and sub-recipient transactions, if and where not yet done so, including the following measures for all or selected Principal and sub-recipients in Niger:</p> <p>a. The Principal and sub-recipients will be required to establish and maintain a list of authorized suppliers from whom programs can purchase goods and services. This list, classified into groups and categories, must include specific details (name of the supplier, address (not a PO box), phone number, tax registration number and bank account) and be approved by the Country Team after Local Fund Agent's verification in the field.</p> <p>b. The Principal and sub-recipients will be required to negotiate with their banks to ensure that bank account statements provide sufficient details to identify recipients of each payment.</p> <p>c. Whenever possible, the Principal and sub-recipients should authorize the banks to send their bank statements either to the Global Fund or to its authorized agents (e.g. the Local Fund Agent) directly from the banks, to support the financial review of PUDRs and working papers. This procedure would avoid any type of potential manipulations with financial data by the Principal or sub-recipient staff members.</p> | <p>a. 30 June 2015 (In progress)</p> <p>b. 31 December 2014</p> <p>c. 31 December 2014</p> <p>(Ongoing)</p> |
| 4. | Collusion/ Mismanagement | <p>The Country Team will regularly reiterate to the Principal and sub-recipients their adherence to the principles in the <i>Code of Conduct for Recipients of Global Fund Resources</i> and instruct them that the <i>Code of Conduct for Suppliers</i> is included in the conditions of contracts established with the suppliers.</p> <p>The Country Team will advertise to a broader audience of Principal and sub-recipient staff members the Global Fund's procedures for reporting fraud and abuse to the OIG and its underlying whistleblowing policy.</p> | 15 November 2014 (Ongoing) |
| 5. | Non-compliance | The Country Team will use the lessons learned from the | Completed for |

| No. | Category | Agreed action | Due date/ Secretariat's comments |
|------------|----------------------|--|--|
| | with grant agreement | bed net procurement reviewed in this report and consider relevant risk mitigating measures for major procurements, if and where not yet done so. In particular, the Country Team will follow up that relevant international best practices are incorporated in procurement procedures of the Principal Recipients. | CISLS and partially completed for CRS. The Secretariat will ensure that lessons learnt are integrated into CRS' Procurement Manual by 31 December 2014. |

Annex 1. The OIG investigation scope, US\$

| Grant | PR/SR | Grant disbursements, as at 30 September 2011 ¹¹ | Total expenditures by selected entities at the time of the OIG's first mission to Niger (October 2011), excluding PR disbursements to SRs and through PPM | Expenditures reviewed by the OIG (with assistance of an audit firm) |
|---|-------------------------|--|---|---|
| NGR-708-G08-H | CISLS (PR) | | 7,139,844 | 5,709,413 |
| | ANIMAS SUTURA (SR) | X | 521,956 | 175,674 |
| | AIVO (SR) | | 525,018 | 394,501 |
| | Total | | 8,186,818 | 6,279,588 |
| NGR-708-G07-M | CRS (PR) | | 24,281,842 | 18,113,575 |
| | CADEV (SR) | X | 3,171,784 | 3,133,276 |
| | PNLP (SR) | | 924,214 | 644,572 |
| | ONEN ¹² (SR) | | 635,623 | 367,191 |
| | Total | | 29,013,463 | 22,258,614 |
| NGR-506-G04-M (PR: UNDP ¹³) | PNLP (SR) | X | 2,247,164 | 1,913,807 |
| | Total | | 2,247,164 | 1,913,807 |
| NGR-506-G05-T (PR: UNDP ¹⁴) | PNLT (SR) | X | 4,601,411 | 3,197,292 |
| | Total | | 4,601,411 | 3,197,292 |
| NGR-304-G01-H | CISLS (PR) | X | 10,419,460 | 4,537,459 |
| | Total | | 10,419,460 | 4,537,459 |
| Grand total | | | 54,468,316 | 38,186,760 |

¹¹ <http://portfolio.theglobalfund.org/en/Downloads/DisbursementsInDetail> (as at 30 September 2011)

¹² *Organisation Nigérienne des Educateurs Novateurs* (ONEN)

¹³ The OIG did not review the expenditures incurred directly by UNDP, considering that such review falls within the mandate of the Office of Audit and Investigations (OAI) of UNDP.

¹⁴ Id.

Annex 2. Transactions for Round 7 HIV Grant NGR-708-G07-H to CISLS

Table 3: Procurement irregularities – AIVO (SR)

| Invoice date | Vendor | Goods or services | Invoice amount, CFA | Invoice amount, US\$ | OIG observations |
|--------------|------------------------------|------------------------------------|---------------------|----------------------|--|
| 26/02/2009 | Central Pharm | Achats de produits pharmaceutiques | 1,687,500 | 3,285 | The OIG noted the following anomalies: |
| 08/06/2009 | Central Pharm | Achats de produits pharmaceutiques | 2,062,400 | 4,410 | <p>Anomalies common to all transactions:</p> <ul style="list-style-type: none"> - The name of the vendor on the invoice header is different from the stamp. - The SR sent invitations to tender to three different suppliers, only one offer was received. - The minutes of bid evaluation are not stamped. <p>Anomalies related to the expense amounting CFA 2,062,400:</p> <ul style="list-style-type: none"> - The check issued for payment of the supplier is drawn on one bank account. The same amount of the check was debited on the bank statement for another account (main account of AIVO). - The internal purchase request established on 3 June 2009, while the calls for submission are dated 30 May 2009. - The deadline for submission of bids as mentioned in calls for submission is 4 June 2009, while the sole bid received was dated 5 June 2009. - The copy of the check is not stamped or signed by the supplier. - The amount in figures and in words of the order form are different. - Arithmetic error on the proforma invoice. - The headers of suppliers' documents (invoice, delivery notes, proforma) do not have the same format. <p>Anomalies related to the expense amounting CFA 1,687,500:</p> <ul style="list-style-type: none"> - The signature on the copy of the check does not match with signature of the supplier. - The same arithmetic error reproduced on the invoice, the delivery note, the proforma, the purchase order and the goods receipt. <p>- The deadline for bid submission was 22 February 2009, and the bid evaluation supposedly took place on 22 February at 9 am.</p> |
| 24/11/2008 | Complexe Scolaire Bethsalell | Cours de mise a niveau des OEV | 5,814,000 | 11,936 | The OIG noted the following anomalies: |
| 02/02/2009 | Complexe Scolaire | Cours de mise a niveau des OEV | 2,814,295 | 5,479 | <p>Anomalies common to all transactions:</p> <ul style="list-style-type: none"> - No training report. |

| Invoice date | Vendor | Goods or services | Invoice amount, CFA | Invoice amount, US\$ | OIG observations |
|--------------|------------------------------|---------------------------------|---------------------|----------------------|--|
| | Bethsalell | | | | - No beneficiary lists. - The name and the address of the supplier listed on the letterhead and the stamp are different. |
| 19/02/2009 | Complexe Scolaire Bethsalell | Cours de mise a niveau des OEV | 1,380,000 | 2,686 | - Differences in invoices across same vendor. - Absence of bid documentation. |
| 05/10/2009 | Complexe Scolaire Bethsalell | Cours de mise a niveau des OEV | 7,500,000 | 16,932 | - Absence of tax identification and the trade register number on invoices. - The contract with the supplier appears like the one made with "Fraternite Notre Dame": format, articles, wording. |
| 12/03/2010 | Complexe Scolaire Bethsalell | Cours de mise a niveau des OEV | 1,780,000 | 3,681 | <p>Anomalies related to the expense amounting CFA 7,500,000:</p> <ul style="list-style-type: none"> - The PO box number on the contract is different from the one on the header and the stamp of the invoice. - The name of the person signing the bill "Idrissa Seyni" was written with "Y" when the contract was written with "I". - On the attached list, 124 students are mentioned, while the invoice mentions 150. - The training contract contains 8 articles. However, it lacks Article 6. <p>Anomalies related to the expense amounting CFA 5,814,000:</p> <ul style="list-style-type: none"> - The list is handwritten and contains 2 more beneficiaries as for the number charged. - The PO box number on the contract is different from the one on the header and the stamp of the invoice. - The training contract contains eight articles. However, it lacks Article 6. <p>Anomalies related to the expense amounting CFA 2,814,295:</p> <ul style="list-style-type: none"> - The number of students charged is 250 while the list of beneficiaries includes only 124 beneficiaries. - Absence of the contract. <p>Anomalies related to the expense amounting CFA 1,780,000:</p> <ul style="list-style-type: none"> - Absence of the contract. <p>Anomalies related to the expense amounting CFA 1,380,000:</p> <ul style="list-style-type: none"> - Absence of the contract. |
| 19/11/2008 | Ets Abdel Nasser Razak | Achats de fournitures scolaires | 1,300,000 | 2,521 | The OIG noted the following anomalies: |
| 26/11/2008 | Ets Abdel Nasser Razak | Achats de vivres | 1,300,000 | 2,521 | <p>Questionable identity of the beneficiaries:</p> <ul style="list-style-type: none"> - The account number shown on the copy of the check is different from the account number appearing on the bank statement where the amount was deducted. - Inconsistency between the check number listed on the bank statement and the one on the copy of the check attached to documents. |
| 06/01/2009 | Ets Abdel Nasser | Achats de fournitures scolaires | 1,000,000 | 2,025 | |

| Invoice date | Vendor | Goods or services | Invoice amount, CFA | Invoice amount, US\$ | OIG observations |
|--------------|------------------------|--------------------------|---------------------|----------------------|---|
| | Razak | | | | <p>Questionable presentation of documents: In most cases, bids of the different tenderers have the same format and the same presentation: - the place and date are always on top and right, - the same words are underlined for all bidders (facture proforma, doit, arrêté la présente facture proforma à la somme), - the name of supplier representative is always bottom and right and underlined. The bidders' proforma invoices are of the same date.</p> <p>Recurring gap of 2 days between the purchase request / bidders' quotes / purchase order / purchase and delivery. Absence of request of quotation.</p> <p>The signature of the supplier, in most cases, is not uniform in the documents (proforma invoice, packing slip, final invoice).</p> <p>Questionable justification of the expenditures: - No signature of beneficiaries of food, school supplies and hygiene products distributed. - The supplier's invoice contains no tax identification number or trade register number. - Absence of the invoice of the supplier, only a handwritten receipt justifies the expenses. - Existence of purchase invoices from suppliers that are copies while the stamp or signature are originals. - The trade register number and the tax identification number do not appear on the proforma invoices of bidders.</p> <p>Non-compliance with the procurement process: - Tender limited to two bidders. - Absence of tender selection minutes.</p> |
| 20/02/2009 | Ets Abdel Nasser Razak | Achats de vivres | 898,000 | 1,748 | |
| 08/03/2009 | Ets Abdel Nasser Razak | Achats de vivres | 898,000 | 1,785 | |
| 08/06/2009 | Ets Abdel Nasser Razak | Achats de vivres | 2,365,100 | 5,057 | |
| 10/06/2009 | Ets Abdel Nasser Razak | Produits d'hygiene | 200,000 | 428 | |
| 19/06/2009 | Ets Abdel Nasser Razak | Achats de vivres | 125,000 | 267 | |
| 08/07/2009 | Ets Abdel Nasser Razak | Achats de vivres | 350,000 | 751 | |
| 13/07/2009 | Ets Abdel Nasser Razak | Achats de vivres | 290,000 | 622 | |
| 14/07/2009 | Ets Abdel Nasser Razak | Produits d'hygiene | 450,000 | 966 | |
| 16/07/2009 | Ets Abdel Nasser Razak | Achats de vivres | 460,000 | 987 | |
| 27/07/2009 | Ets Abdel Nasser Razak | Achats de CDs/DVD/videos | 200,000 | 429 | |
| 10/08/2009 | Ets Abdel Nasser Razak | Achats de vivres | 355,000 | 773 | |
| 13/08/2009 | Ets Abdel Nasser Razak | Achats de vivres | 350,000 | 762 | |
| 14/08/2009 | Ets Abdel Nasser Razak | Achats de vivres | 250,000 | 544 | |

| Invoice date | Vendor | Goods or services | Invoice amount, CFA | Invoice amount, US\$ | OIG observations |
|---------------------|------------------------|---------------------------------|----------------------------|-----------------------------|-------------------------|
| 02/09/2009 | Ets Abdel Nasser Razak | Achats de vivres | 350,000 | 777 | |
| 03/09/2009 | Ets Abdel Nasser Razak | Achats de vivres | 395,000 | 877 | |
| 04/09/2009 | Ets Abdel Nasser Razak | Achats de vivres | 405,000 | 388 | |
| 04/09/2009 | Ets Abdel Nasser Razak | Achats de vivres | 175,000 | 899 | |
| 09/10/2009 | Ets Abdel Nasser Razak | Achats de vivres | 1,190,000 | 2,686 | |
| 13/10/2009 | Ets Abdel Nasser Razak | Achats de fournitures scolaires | 950,000 | 2,145 | |
| 14/10/2009 | Ets Abdel Nasser Razak | Achats de vivres | 490,000 | 1,106 | |
| 16/10/2009 | Ets Abdel Nasser Razak | Achats de vivres | 350,000 | 790 | |
| 18/10/2009 | Ets Abdel Nasser Razak | Achats de materiels de soudure | 400,000 | 903 | |
| 20/10/2009 | Ets Abdel Nasser Razak | Achats de vivres | 350,000 | 790 | |
| 26/10/2009 | Ets Abdel Nasser Razak | Achats de vivres | 1,500,000 | 3,386 | |
| 06/11/2009 | Ets Abdel Nasser Razak | Achats de vivres | 390,000 | 886 | |
| 11/11/2009 | Ets Abdel Nasser Razak | Achats de vivres | 210,000 | 477 | |
| 30/11/2009 | Ets Abdel Nasser Razak | Achats de vivres | 400,000 | 908 | |

| Invoice date | Vendor | Goods or services | Invoice amount, CFA | Invoice amount, US\$ | OIG observations |
|---------------------|------------------------|--------------------------------|----------------------------|-----------------------------|-------------------------|
| 07/12/2009 | Ets Abdel Nasser Razak | Achats de materiels de soudure | 250,000 | 557 | |
| 12/12/2009 | Ets Abdel Nasser Razak | Produits d'hygiene | 200,000 | 445 | |
| 19/12/2009 | Ets Abdel Nasser Razak | Achats de vivres | 300,000 | 668 | |
| 24/12/2009 | Ets Abdel Nasser Razak | Achats de vivres | 400,000 | 891 | |
| 28/12/2009 | Ets Abdel Nasser Razak | Achats de vivres | 300,000 | 668 | |
| 29/12/2009 | Ets Abdel Nasser Razak | Achats de CDs/DVD/videos | 100,000 | 223 | |
| 18/03/2010 | Ets Abdel Nasser Razak | Achats de vivres | 475,000 | 982 | |
| 19/03/2010 | Ets Abdel Nasser Razak | Produits d'hygiene | 300,000 | 620 | |
| 26/03/2010 | Ets Abdel Nasser Razak | Achats de vivres | 310,000 | 641 | |
| 05/04/2010 | Ets Abdel Nasser Razak | Achats de vivres | 425,000 | 869 | |
| 16/04/2010 | Ets Abdel Nasser Razak | Achats de vivres | 400,000 | 818 | |
| 19/04/2010 | Ets Abdel Nasser Razak | Achats de vivres | 390,000 | 798 | |
| 03/05/2010 | Ets Abdel Nasser Razak | Achats de vivres | 425,000 | 816 | |
| 27/07/2010 | Ets Abdel Nasser Razak | Achats de vivres | 490,000 | 953 | |

| Invoice date | Vendor | Goods or services | Invoice amount, CFA | Invoice amount, US\$ | OIG observations |
|--------------|------------------------|-------------------------------|---------------------|----------------------|---|
| 28/07/2010 | Ets Abdel Nasser Razak | Produits d'hygiene | 200,000 | 389 | |
| 16/08/2010 | Ets Abdel Nasser Razak | Achats de vivres | 300,000 | 589 | |
| 18/08/2010 | Ets Abdel Nasser Razak | Achats de vivres | 460,000 | 903 | |
| 18/11/2008 | Ets Balima Moussa | Achats de materiels scolaires | 1,000,000 | 1,939 | <p>The OIG noted the following anomalies:</p> <p>Questionable identity of the beneficiaries: - The check is not wording beneficiary or beneficiary on the statement is different from that on the check. - Inconsistency between the check number listed on the bank statement and the one on the copy of the check attached to documents. - The date of the withdrawal on the bank statement precedes the establishment of the check.</p> <p>Questionable presentation of documents: In most cases, bids of the different tenderers have the same format and the same presentation: - the place and date are always on top and right, - the same words are underlined for all bidders (facture proforma, doit, arrêté la présente facture proforma à la somme), - the name of supplier representative is always bottom and right and underlined. The bidders' proforma invoices are of the same date. Recurring gap of 2 days between the purchase request / bidders' quotes / purchase order / purchase and delivery. Absence of request of quotation. The signature of the supplier, in most cases, is not uniform in the documents (proforma invoice, packing slip, final invoice).</p> <p>Questionable justification of the expenditures: - No signature of beneficiaries of food, school supplies and hygiene products distributed. - Absence of the invoice of the supplier, only a handwritten receipt justifies the expenses. - Dates inconsistent in the steps of the procurement process. - Absence of the supplier delivery note. - Existence of purchase invoices from suppliers that are copies while the stamp or signature are originals.</p> |
| 21/11/2008 | Ets Balima Moussa | Produits d'hygiene | 1,470,000 | 2,851 | |
| 26/11/2008 | Ets Balima Moussa | Achats de materiels scolaires | 1,176,000 | 2,281 | |
| 28/11/2008 | Ets Balima Moussa | Fournitures diverses | 1,000,000 | 1,939 | |
| 01/12/2008 | Ets Balima Moussa | Achats de vivres | 2,000,000 | 4,106 | |
| 10/12/2008 | Ets Balima Moussa | Achats de materiels scolaires | 1,150,000 | 2,361 | |
| 30/12/2008 | Ets Balima Moussa | Achats de vivres | 900,000 | 1,848 | |
| 02/01/2009 | Ets Balima Moussa | Achats de vivres | 2,000,000 | 4,049 | |
| 10/01/2009 | Ets Balima Moussa | Achats de vivres | 1,782,400 | 3,609 | |
| 19/01/2009 | Ets Balima Moussa | Produits d'hygiene | 800,000 | 1,620 | |
| 27/01/2009 | Ets Balima Moussa | Achats de vivres | 1,000,000 | 2,025 | |
| 04/02/2009 | Ets Balima Moussa | Achats de vivres | 1,500,000 | 2,920 | |
| 19/02/2009 | Ets Balima Moussa | Achats de vivres | 1,200,000 | 2,336 | |
| 03/03/2009 | Ets Balima Moussa | Achats de vivres | 947,000 | 1,882 | |
| 17/03/2009 | Ets Balima Moussa | Produits d'hygiene | 810,178 | 1,610 | |
| 06/04/2009 | Ets Balima Moussa | Achats de vivres | 233,045 | 469 | |

| Invoice date | Vendor | Goods or services | Invoice amount, CFA | Invoice amount, US\$ | OIG observations |
|---------------------|-------------------|-------------------------------|----------------------------|-----------------------------|--|
| 20/06/2009 | Ets Balima Moussa | Fournitures de bureau | 1,300,000 | 2,780 | Non-compliance with the procurement process: - No tender organized. - Tender limited to two bidders. - Absence of tender selection minutes. |
| 30/08/2009 | Ets Balima Moussa | Achats de vivres | 862,600 | 1,877 | |
| 09/09/2009 | Ets Balima Moussa | Achats de vivres | 400,000 | 888 | |
| 05/10/2009 | Ets Balima Moussa | Achats de materiels scolaires | 400,000 | 903 | |
| 12/10/2009 | Ets Balima Moussa | Achats de materiels scolaires | 350,000 | 790 | |
| 14/10/2009 | Ets Balima Moussa | Achats de vivres | 450,000 | 1,016 | |
| 18/10/2009 | Ets Balima Moussa | Fournitures diverses | 450,000 | 1,016 | |
| 20/10/2009 | Ets Balima Moussa | Achats de vivres | 150,000 | 339 | |
| 22/10/2009 | Ets Balima Moussa | Achats de materiels scolaires | 400,000 | 903 | |
| 25/10/2009 | Ets Balima Moussa | Filles de tissages | 200,000 | 452 | |
| 27/10/2009 | Ets Balima Moussa | Achats de vivres | 1,000,000 | 2,258 | |
| 30/10/2009 | Ets Balima Moussa | Achats de vivres | 1,410,000 | 3,183 | |
| 02/11/2009 | Ets Balima Moussa | Achats de materiels scolaires | 300,000 | 681 | |
| 03/11/2009 | Ets Balima Moussa | Machines a coudre | 350,000 | 795 | |
| 05/11/2009 | Ets Balima Moussa | Machines a coudre | 350,000 | 795 | |
| 06/11/2009 | Ets Balima Moussa | Achats de vivres | 400,000 | 908 | |
| 10/11/2009 | Ets Balima Moussa | Achats de vivres | 300,000 | 681 | |
| 25/11/2009 | Ets Balima Moussa | Television 24" | 100,000 | 227 | |
| 30/11/2009 | Ets Balima Moussa | Produits d'hygiene | 825,000 | 1,873 | |
| 03/12/2009 | Ets Balima Moussa | Achats de materiels scolaires | 300,000 | 668 | |
| 08/12/2009 | Ets Balima Moussa | Achats de vivres | 400,000 | 891 | |

| Invoice date | Vendor | Goods or services | Invoice amount, CFA | Invoice amount, US\$ | OIG observations |
|---------------------|-------------------|-------------------------------|----------------------------|-----------------------------|-------------------------|
| 11/12/2009 | Ets Balima Moussa | Achats de materiels scolaires | 300,000 | 668 | |
| 17/12/2009 | Ets Balima Moussa | Achats de vivres | 450,000 | 1,002 | |
| 24/12/2009 | Ets Balima Moussa | Achats de vivres | 250,000 | 557 | |
| 28/12/2009 | Ets Balima Moussa | Achats de materiels scolaires | 200,000 | 445 | |
| 15/03/2010 | Ets Balima Moussa | Produits d'hygiene | 450,000 | 931 | |
| 19/03/2010 | Ets Balima Moussa | Achats de vivres | 490,000 | 1,013 | |
| 29/03/2010 | Ets Balima Moussa | Achats de vivres | 450,000 | 931 | |
| 02/04/2010 | Ets Balima Moussa | Achats de vivres | 480,000 | 982 | |
| 09/04/2010 | Ets Balima Moussa | Achats de vivres | 450,000 | 920 | |
| 15/04/2010 | Ets Balima Moussa | Achats de vivres | 450,000 | 920 | |
| 19/04/2010 | Ets Balima Moussa | Achats de vivres | 450,000 | 920 | |
| 22/04/2010 | Ets Balima Moussa | Achats de vivres | 420,000 | 859 | |
| 03/05/2010 | Ets Balima Moussa | Achats de vivres | 480,000 | 922 | |
| 04/06/2010 | Ets Balima Moussa | Achats de vivres | 490,000 | 912 | |
| 08/06/2010 | Ets Balima Moussa | Produits d'hygiene | 400,000 | 744 | |
| 14/06/2010 | Ets Balima Moussa | Achats de vivres | 490,000 | 912 | |
| 28/06/2010 | Ets Balima Moussa | Achats de vivres | 495,000 | 963 | |
| 28/06/2010 | Ets Balima Moussa | Achats de vivres | 480,000 | 893 | |
| 08/07/2010 | Ets Balima Moussa | Achats de vivres | 495,000 | 963 | |
| 26/07/2010 | Ets Balima Moussa | Achats de vivres | 490,000 | 953 | |
| 27/07/2010 | Ets Balima Moussa | Achats de vivres | 450,000 | 876 | |

| Invoice date | Vendor | Goods or services | Invoice amount, CFA | Invoice amount, US\$ | OIG observations | |
|--------------|-------------------|----------------------------------|---------------------|----------------------|---|---|
| 27/07/2010 | Ets Balima Moussa | Achats de vivres | 400,000 | 778 | | |
| 28/07/2010 | Ets Balima Moussa | Achats de vivres | 400,000 | 778 | | |
| 29/07/2010 | Ets Balima Moussa | Achats de vivres | 450,000 | 876 | | |
| 30/07/2010 | Ets Balima Moussa | Achats de vivres | 490,000 | 953 | | |
| 05/08/2010 | Ets Balima Moussa | Produits d'hygiene | 400,000 | 786 | | |
| 06/08/2010 | Ets Balima Moussa | Achats de vivres | 490,000 | 962 | | |
| 10/08/2010 | Ets Balima Moussa | Achats de vivres | 430,000 | 845 | | |
| 11/08/2010 | Ets Balima Moussa | Achats de vivres | 400,000 | 786 | | |
| 17/08/2010 | Ets Balima Moussa | Produits d'hygiene | 470,000 | 923 | | |
| 20/08/2010 | Ets Balima Moussa | Achats de vivres | 495,000 | 972 | | |
| 27/08/2010 | Ets Balima Moussa | Achats de vivres | 485,000 | 953 | | |
| 19/11/2008 | Ets Goumar Souley | Achats de fournitures scolaires | 898,000 | 1,742 | | The OIG noted the following anomalies: |
| 24/11/2008 | Ets Goumar Souley | Achats de materiels de tissage | 1,200,000 | 2,327 | | Questionable identity of the beneficiaries: - The check is not wording beneficiary or beneficiary on the statement is different from that on the check. - The date of the withdrawal on the bank statement precedes the establishment of the check. |
| 27/11/2008 | Ets Goumar Souley | Achats de fournitures scolaires | 1,350,000 | 2,618 | | |
| 28/11/2008 | Ets Goumar Souley | Achats de fournitures scolaires | 900,000 | 1,745 | - The beneficiary on the check is different from supplier. | |
| 05/12/2008 | Ets Goumar Souley | Achats de fournitures de tissage | 1,000,000 | 2,053 | - Copy of check not obtained. | |
| 05/01/2009 | Ets Goumar Souley | Achats de fournitures scolaires | 1,176,000 | 2,381 | Questionable presentation of documents: In most cases, bids of the different tenderers have the same format and the same presentation: - the place and date are always on top and right, - the same words are underlined for all bidders (facture proforma, doit, arrêté la présente facture proforma à la somme), - the name of supplier representative is always bottom and right and underlined. The bidders' proforma invoices are of the same date. | |
| 14/01/2009 | Ets Goumar Souley | Achats de fournitures scolaires | 1,050,000 | 2,126 | | |
| 26/01/2009 | Ets Goumar Souley | Achats de vivres | 790,000 | 1,599 | | |
| 5/02/2009 | Ets Goumar Souley | Achats de produits d'hygiene | 1,050,000 | 2,044 | | |
| 17/03/2009 | Ets Goumar Souley | Achats de poste televiseur | 300,000 | 596 | | |
| | | | | | Recurring gap of 2 days between the purchase request / bidders' quotes / purchase order / purchase and delivery. | |

| Invoice date | Vendor | Goods or services | Invoice amount, CFA | Invoice amount, US\$ | OIG observations |
|--------------|-------------------|-----------------------------------|---------------------|----------------------|--|
| 15/06/2009 | Ets Goumar Souley | Achats imprimantes | 168,000 | 359 | Absence of request of quotation. The signature of the supplier, in most cases, is not uniform in the documents (proforma invoice, packing slip, final invoice). |
| 15/10/2009 | Ets Goumar Souley | Achats de vivres | 150,000 | 169 | |
| 15/10/2009 | Ets Goumar Souley | Location materiel de sonorisation | 75,000 | 169 | Questionable justification of the expenditures: - No signature of beneficiaries of food, school supplies and hygiene products distributed. - The supplier's invoice contains no tax identification number or trade register number. - Absence of the invoice of the supplier, only a handwritten receipt justifies the expenses. - Dates inconsistent in the steps of the procurement process. - Absence of the supplier delivery note. - The trade register number and the tax identification number do not appear on the proforma invoices of bidders. Non-compliance with the procurement process: - No tender organized. - Tender limited to two bidders. - Absence of tender selection minutes. |
| 15/10/2009 | Ets Goumar Souley | Location materiel de music | 75,000 | 339 | |
| 16/10/2009 | Ets Goumar Souley | Achats de vivres | 400,000 | 903 | |
| 19/10/2009 | Ets Goumar Souley | Achats de fournitures scolaires | 1,500,000 | 3,386 | |
| 21/10/2009 | Ets Goumar Souley | Achats de materiels de tissage | 350,000 | 790 | |
| 22/10/2009 | Ets Goumar Souley | Achats de produits d'hygiene | 350,000 | 790 | |
| 30/10/2009 | Ets Goumar Souley | Achats de vivres | 1,400,000 | 3,161 | |
| 2/11/2009 | Ets Goumar Souley | Achats de fournitures scolaires | 400,000 | 908 | |
| 3/11/2009 | Ets Goumar Souley | Achats de fournitures scolaires | 400,000 | 908 | |
| 6/11/2009 | Ets Goumar Souley | Achats de materiels de tissage | 300,000 | 681 | |
| 12/11/2009 | Ets Goumar Souley | Achats de vivres | 300,000 | 681 | |
| 2/12/2009 | Ets Goumar Souley | Achats de fournitures scolaires | 400,000 | 891 | |
| 4/12/2009 | Ets Goumar Souley | Achats de fournitures scolaires | 400,000 | 891 | |
| 15/12/2009 | Ets Goumar Souley | Achats de materiels de tissage | 300,000 | 668 | |
| 28/12/2009 | Ets Goumar Souley | Achats de vivres | 300,000 | 668 | |
| 30/12/2009 | Ets Goumar Souley | Achats de produits d'hygiene | 500,000 | 1,113 | |
| 12/03/2010 | Ets Goumar Souley | Achats de vivres | 700,000 | 1,448 | |
| 7/04/2010 | Ets Goumar Souley | Achats de vivres | 375,000 | 767 | |
| 14/05/2010 | Ets Goumar Souley | Achats de produits d'hygiene | 300,000 | 576 | |

| Invoice date | Vendor | Goods or services | Invoice amount, CFA | Invoice amount, US\$ | OIG observations | |
|---------------------|------------------------|------------------------------|----------------------------|-----------------------------|-------------------------|---|
| 7/06/2010 | Ets Goumar Souley | Achats de vivres | 410,000 | 763 | | |
| 10/06/2010 | Ets Goumar Souley | Achats de produits d'hygiene | 350,000 | 651 | | |
| 28/06/2010 | Ets Goumar Souley | Achats de produits d'hygiene | 400,000 | 744 | | |
| 29/06/2010 | Ets Goumar Souley | Achats de vivres | 450,000 | 838 | | |
| 26/07/2010 | Ets Goumar Souley | Achats de produits d'hygiene | 350,000 | 584 | | |
| 26/07/2010 | Ets Goumar Souley | Achats de produits d'hygiene | 300,000 | 681 | | |
| 28/07/2010 | Ets Goumar Souley | Achats de vivres | 480,000 | 934 | | |
| 28/07/2010 | Ets Goumar Souley | Achats de vivres | 400,000 | 778 | | |
| 29/07/2010 | Ets Goumar Souley | Achats de vivres | 460,000 | 895 | | |
| 4/08/2010 | Ets Goumar Souley | Achats de vivres | 480,000 | 943 | | |
| 4/08/2010 | Ets Goumar Souley | Achats de vivres | 400,000 | 786 | | |
| 6/08/2010 | Ets Goumar Souley | Achats de vivres | 450,000 | 884 | | |
| 10/08/2010 | Ets Goumar Souley | Achats de vivres | 495,000 | 972 | | |
| 11/08/2010 | Ets Goumar Souley | Achats de vivres | 480,000 | 943 | | |
| 17/08/2010 | Ets Goumar Souley | Achats de produits d'hygiene | 400,000 | 786 | | |
| 19/08/2010 | Ets Goumar Souley | Achats de produits d'hygiene | 300,000 | 589 | | |
| 27/08/2010 | Ets Goumar Souley | Achats de vivres | 250,000 | 491 | | |
| 28/11/2008 | Ets Mohamed Algoumaret | Produits d'hygiene | 1,300,000 | 2,521 | | <p>The OIG noted the following anomalies:</p> <p>Anomalies common to all transactions:</p> <ul style="list-style-type: none"> - Differences in invoices across same vendor. - Differences in delivery notes across same vendor. - Different signatures of the same supplier. <p>- In most cases, bids of the different tenderers have the same format and the same</p> |
| 2/12/2008 | Ets Mohamed Algoumaret | Produits d'hygiene | 1,000,000 | 2,053 | | |
| 12/01/2009 | Ets Mohamed | Achats de vivres | 1,500,000 | 3,037 | | |

| Invoice date | Vendor | Goods or services | Invoice amount, CFA | Invoice amount, US\$ | OIG observations | |
|--------------|------------------------|---|---------------------|----------------------|--|--|
| | Algoumaret | | | | <p>presentation (the place and date are always on top and right; the same words are underlined for all bidders (doit, arrêté la présente facture proforma à la somme); the name of supplier representative is always bottom and right and underlined).</p> <ul style="list-style-type: none"> - The same supplier uses different forms of delivery notes. - The same supplier uses different signatures. - Absence of minutes of selection of the successful bidder. - Absence of tax identification and trade register number on invoices. <p>Anomalies related to the expense amounting CFA 1,500,000:</p> <ul style="list-style-type: none"> - Absence of confirmation of goods delivery receipt. - Arithmetic error on the proforma invoice of the tenderer "Ets Ahmed Agali". <p>Anomalies related to the expense amounting CFA 1,300,000:</p> <ul style="list-style-type: none"> - Absence of the delivery note. <p>Anomalies related to the expense amounting CFA 1,000,000:</p> <ul style="list-style-type: none"> - Absence of the delivery note. <p>Anomalies related to the expense amounting CFA 350,000:</p> <ul style="list-style-type: none"> - Arithmetic error on the proforma invoice of the tenderer "Ets Abdel Nasser Razak". | |
| 5/11/2009 | Ets Mohamed Algoumaret | Fournitures diverses | 350,000 | 795 | | |
| 29/11/2009 | Ets Mohamed Algoumaret | Produits d'hygiene | 200,000 | 454 | | |
| 28/07/2010 | Ets Mohamed Algoumaret | Achats de vivres | 250,000 | 486 | | |
| 4/08/2010 | Ets Mohamed Algoumaret | Produits d'hygiene | 300,000 | 589 | | |
| 8/02/2009 | Fraternite Notre Dame | Prise en charge psychosociale et economique des OEV | 1,800,000 | 3,504 | | |
| 24/06/2009 | Fraternite Notre Dame | Prise en charge psychosociale et economique des OEV | 1,000,000 | 2,138 | | |
| 5/03/2010 | Fraternite Notre Dame | Prise en charge des OEV | 1,000,000 | 2,083 | | |
| | | | | | | <p>The OIG noted the following anomalies:</p> <p>Anomalies common to all transactions:</p> <ul style="list-style-type: none"> - Absence of competitive tender. - Absence of invoices. - No training report. - No beneficiary lists. <p>Anomalies related to the expense amounting CFA 1,800,000:</p> <ul style="list-style-type: none"> - The training contract does not specify the details of the supplier. <p>Anomalies related to the expense amounting CFA 1,000,000 FCFA (19/06/2009):</p> <ul style="list-style-type: none"> - The account number appearing on the transfer order is different from the main account number of AIVO which was debited. - The training contract does not specify the details of the supplier. - The contract provided is a copy. |

| Invoice date | Vendor | Goods or services | Invoice amount, CFA | Invoice amount, US\$ | OIG observations |
|--------------|--------|-------------------|---------------------|----------------------|---|
| | | | | | Anomalies related to the expense amounting CFA 1,000,000 FCFA (05/03/2010): - Absence of contract. - The account number appearing on the transfer order is different from the main account number of AIVO which was debited. |
| 10/12/2008 | IPSAS | Formation des OEV | 3,300,000 | 6,775 | The OIG noted the following anomalies: - The PO box number on the contract is similar to the one shown on the contract with Complexe Scolaire Bethsalell. - The contract is similar to the one established with Complexe Scolaire Bethsalell. - The contract contains 8 articles. Article No. 6 does not appear. - No training report. - No beneficiary lists. - Absence of competitive tender. - No tax identification and trade register numbers on the invoice and the contract. - The invoice is not dated. |
| Total | | | 128,507,518 | 266,304 | X |

Table 4: Unsupported expenses – CISLS

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|--------------|---------------------|--|---------------------|----------------------|
| 09/02/2010 | Per Diem | Consultants + Equipe Cisl | 300,000 | 625 |
| 14/02/2009 | Other | Manifestation | 3,314,703 | 6,453 |
| 24/02/2009 | Other | Complement Mission plaidoyer Première Dame/maradi | 1,972,100 | 4,109 |
| 10/08/2009 | Other | Financement RENIP+FM | 16,728,600 | 36,409 |
| 8/09/2009 | Other | EVENEMENT | 442,302 | 915 |
| 25/11/2009 | Other | Financement de la journée mondiale de sida région 2009 | 4,500,000 | 10,218 |
| 4/12/2009 | Other | Financement requête FDS/JMS | 625,000 | 1,302 |
| 27/10/2010 | Other | Commission sur OV N°182 | 858,713 | 1,789 |
| 31/10/2010 | Other | Régularisation d'écriture | 500,000 | 1,042 |
| 24/01/2011 | Other | OV N°011/CISLS/FM/2011 | 574,000 | 1,196 |
| | Other | Etat de rapprochement bancaire | 1,663,346 | 3,465 |
| Total | | | 31,478,764 | 67,523 |

Table 5: Unsupported expenses – AIVO (SR)

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|--------------|---------------------|----------------------------|---------------------|----------------------|
| 30/11/2008 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 30/11/2008 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 31/12/2008 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 31/12/2008 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 31/01/2009 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 31/01/2009 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 26/02/2009 | Other | Prélevement | 225,000 | 469 |
| 28/02/2009 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 28/02/2009 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 30/03/2009 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 30/03/2009 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 30/04/2009 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 30/04/2009 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|----------------------------|----------------------------|----------------------------|-----------------------------|
| 31/05/2009 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 31/05/2009 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 30/06/2009 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 30/06/2009 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 30/07/2009 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 30/07/2009 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 30/08/2009 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 30/08/2009 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 30/09/2009 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 30/09/2009 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 30/09/2009 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 30/09/2009 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 15/10/2009 | Other | Transfert | 1,500,000 | 3,125 |
| 15/10/2009 | Other | Transfert | 600,000 | 1,250 |
| 30/11/2009 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 30/11/2009 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 31/12/2009 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 31/12/2009 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 30/01/2010 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 30/01/2010 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 28/02/2010 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 28/02/2010 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 31/03/2010 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 31/03/2010 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 30/04/2010 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 30/04/2010 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 24/05/2010 | Other | Prélevement | 350,000 | 729 |
| 31/05/2010 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 31/05/2010 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 4/06/2010 | Other | Prélevement | 430,000 | 896 |
| 30/06/2010 | Other | COMMISSION DE TENUE | 5,000 | 10 |

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|--------------|---------------------|----------------------------|---------------------|----------------------|
| 30/06/2010 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 31/07/2010 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 31/07/2010 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 31/08/2010 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 31/08/2010 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 30/09/2010 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 30/09/2010 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 31/10/2010 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 31/10/2010 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 30/11/2010 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 30/11/2010 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| 31/12/2010 | Other | COMMISSION DE TENUE | 5,000 | 10 |
| 31/12/2010 | Other | TAXE PRESTATION DE SERVICE | 950 | 2 |
| Total | | | 3,259,700 | 6,791 |

**Table 6: Inadequately supported expenses (absence of goods/services delivery confirmations)
– CISLS**

| Invoice date | Vendor | Invoice number/ description | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|--------------|-----------------------|--------------------------------|---|---------------------|----------------------|
| 27/10/2008 | AMANA STORE | | Achats de pneus | 3,680,000 | 7,469 |
| 14/02/2009 | Maquis le marimar | | Pause déjeuner | 1,755,500 | 3,417 |
| 10/06/2009 | Golden Tulip | MATO IBRAHIM | Frais d'hotel | 47,390 | 99 |
| 21/09/2009 | PR FARES EL GHALIA | | Participation à la rédaction de la requete R7 | 3,054,101 | 6,778 |
| 16/02/2010 | UGAN | | ASSURANCE AUTO | 16,579,670 | 34,518 |
| 24/03/2010 | MATFORCE | | MAINTENANCE GROUPE ELECTROGENE | 400,000 | 908 |
| 07/06/2010 | ICRISAT | | Frais d'hotel | 1,050,000 | 1,954 |
| 07/06/2010 | FAST FOOD CORDON BLEU | 20 | Restauration | 202,500 | 377 |
| 15/06/2010 | ETS BIYEKE KASSA | 023 / 10 | Achats de vivres | 6,010,000 | 11,192 |

| Invoice date | Vendor | Invoice number/ description | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|--------------------------|--|-----------------------------------|----------------------------|-----------------------------|
| 15/06/2010 | FAST FOOD CORDON BLEU | | Méchouis et sucreries | 3,600,000 | 6,704 |
| 25/06/2010 | ENTREPRISE INECO | | TRAVAUX D'AMENAGEMENT | 7,793,678 | 16,728 |
| 21/07/2010 | TOTAL NIGER | | Achats de carburants | 926,775 | 2,105 |
| 15/02/2011 | SNAR | | ASSURANCE | 8,711,511 | 18,960 |
| 13/04/2011 | UGAN | | NOUVELLEMENT RASSURANCE AUTO | 16,256,720 | 35,811 |
| 01/08/2011 | MATFORCE | | MAINTENANCE GROUPE ELECTROGENE | 73,500 | 169 |
| Total | | | | 70,141,345 | 147,189 |

Annex 3. Transactions for Round 7 Malaria Grant NGR-708-G07-M to CRS

Table 7: Unsupported expenses – PNLP (SR)

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|--------------|---------------------|------------------------------|---------------------|----------------------|
| NR | Salaries | Salaries | 151,695 | 332 |
| 13/03/2009 | Per diems | MISSION NIAMEY | 1,498,427 | 2,979 |
| 14/04/2009 | Per diems | MISSION MARADI | 1,980,340 | 3,988 |
| 16/04/2009 | Per diems | MISSION TAHOUA | 4,000,000 | 8,055 |
| 05/05/2009 | Per diems | MISSION AGADEZ | 2,500,000 | 5,197 |
| 05/05/2009 | Per diems | MISSION DIFFA | 2,500,000 | 5,197 |
| 26/04/2009 | Other | Frais de gasoil et d'essence | 250,000 | 520 |
| 15/03/2010 | Other | MISE EN PLACE MOUSTIQUAIRES | 701,100 | 1,450 |
| Total | | | 13,581,562 | 27,718 |

Table 8: Inadequately supported expenses (absence of goods/services delivery confirmations) – PNLP (SR)

| Invoice date | Vendor | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|--------------|------------------------|---|---------------------|----------------------|
| 17/04/2009 | Chaibou mahaman lawali | Achats maquettes | 750,000 | 1,510 |
| 17/04/2009 | Chaibou mahaman lawali | Realistion spots | 500,000 | 1,007 |
| 22/04/2009 | Régie pub | Soirée de gala paludisme | 2,499,000 | 5,032 |
| 23/04/2009 | TOTAL Route Aviation | Matériel de réparation et d'entretien de véhicule | 635,000 | 1,279 |
| Total | | | 4,384,000 | 8,828 |

Annex 4. Transactions for Round 5 Malaria Grant NGR-506-G04-M to UNDP

Table 9: Procurement irregularities – PNLP (SR)

| Invoice date | Vendor | Invoice number | Goods or services | Invoice amount, CFA | Invoice amount, US\$ | OIG observations |
|--------------|--------------------------|----------------|--|---------------------|----------------------|--|
| 12/01/2007 | Imprimerie Graphi Centre | N 006/2007 | Impression de 7000 affiches | 8,925,000 | 18,375 | <p>The OIG attempted to visit the supplier Imprimerie Graphi Centre as well as the other bidder Imprimerie Papeterie Bureautique Fournitures Generales. Neither of them could be found at the addresses indicated on their (proforma) invoices.</p> <p>The OIG noted inconsistencies in dates of supporting documents for this expense: - proforma invoice: 08/01/2007; minutes of selection: 09/01/2007; purchase order: 10/01/2007; invoice: 12/01/2007; payment: 03/04/2007; delivery: 12/01/2007; accounting: 05/04/2007.</p> <p>The OIG noted strong similarities in the bids of Imprimerie Graphi Centre and of the two other bidders Imprimerie Papeterie Bureautique Fournitures Generales and Nouvelle Imprimerie du Niger. Based on the preponderance of evidence, the OIG finds that this procurement was collusive.</p> |
| 10/12/2007 | Sahel Graphic | | Reprographie de manuel de formation thérapeutique sur la politique ACT | 12,375,000 | 27,481 | <p>The OIG visited the CEO of Flash Graphic (ex Sahel Graphic). He admitted that he had worked with PNLP. He identified his stamp and the signature of his little brother. However, he stated that this transaction was not from his company. He informed that he had dismissed his brother for embezzlement. The company Sahel Graphic has ceased operations.</p> <p>The OIG tried to contact the other bidder Ets Alkou Tounkara, which was unreachable on both numbers.</p> <p>The OIG noted the following other anomalies: - The dates of proforma invoices of bidders (24 and 25 September 2007) are later than the date of minutes of selection (20 September 2007).</p> |

| Invoice date | Vendor | Invoice number | Goods or services | Invoice amount, CFA | Invoice amount, US\$ | OIG observations |
|---------------------|----------------------|-----------------------|--|----------------------------|-----------------------------|--|
| | | | | | | <ul style="list-style-type: none"> - No final invoice. - No copy of the payment. |
| 20/08/2008 | Iacartsgraphiques | | Fournitures | 3,032,200 | 7,289 | <p>The OIG noted inconsistencies in dates of supporting documents for this expense:</p> <ul style="list-style-type: none"> - proforma invoice: ? ; minutes of selection: 30/08/2008; purchase order: ? ; invoice: 20/08/2008; payment: ? ; delivery: ? ; accounting: 16/07/2008. |
| 16/04/2010 | Ousmane Tinni Seydou | | Carte téléphonique | 262,000 | 536 | <p>The OIG noted inconsistencies in dates of supporting documents for this expense:</p> <ul style="list-style-type: none"> - proforma invoice: 16/04/2010; minutes of selection: ? ; purchase order: 16/04/2010; invoice: 16/04/2010; payment: 06/04/2010; delivery: 16/04/2010; accounting: 08/04/2010. <p>The OIG noted that tax identification and trade register numbers, as well as vendor contact details (address, phone number) were absent on the invoice.</p> |
| 16/07/2010 | I KALILOU KODO | | Reprographie des fiches et rapports de collectifs de données | 4,101,800 | 7,981 | <p>The OIG noted inconsistencies in dates of supporting documents for this expense:</p> <ul style="list-style-type: none"> - proforma invoice: 19/07/2010; minutes of selection: 21/07/2010; purchase order: 14/07/2010; invoice: 16/07/2010; payment: 19/07/2010; delivery: 18/07/2010; accounting: 26/07/2010. |

| Invoice date | Vendor | Invoice number | Goods or services | Invoice amount, CFA | Invoice amount, US\$ | OIG observations |
|---------------------|----------------------|-----------------------|-------------------------------------|----------------------------|-----------------------------|---|
| 15/02/2011 | Wall Mart Niger | 009/02/2011 | Reprographie de manuel de formation | 2,055,000 | 4,275 | <p>The OIG noted inconsistencies in dates of supporting documents for this expense: - proforma invoice: 14/02/2011; minutes of selection: 17/02/2011; purchase order: ? ; invoice: 15/02/2011; payment: 18/02/2011; delivery: 15/02/2011; accounting: 21/02/2011.</p> <p>The OIG noted strong similarities and same mistakes in the bids of Wall Mart Niger and of the two other bidders HTC Informatique & Copieurs and Sonicib. Based on the preponderance of evidence, the OIG finds that this procurement was collusive.</p> |
| 03/03/2011 | CW | | Reprographie pré-test | 2,740,000 | 5,846 | <p>The OIG noted inconsistencies in dates of supporting documents for this expense: - proforma invoice: 01/03/2011; minutes of selection: 28/02/2011; purchase order: ? ; invoice: 03/03/2011; payment: 04/03/2011; delivery: 03/03/2011; accounting: 21/03/2011.</p> |
| 18/03/2011 | Feuille Express | | Reprographie | 1,856,350 | 3,960 | <p>The OIG noted inconsistencies in dates of supporting documents for this expense: - proforma invoice: ? ; minutes of selection: 22/03/2011; purchase order: ? ; invoice: 18/03/2011; payment: ? ; delivery: 18/03/2011; accounting: ? .</p> |
| 22/03/2011 | Ousmane Tinni Seydou | | Carte téléphonique | 500,000 | 1,067 | <p>The OIG noted inconsistencies in dates of supporting documents for this expense: - proforma invoice: 22/03/2011 ; minutes of selection: ? ; purchase order: 22/03/2011; invoice: 22/03/2011; payment: 22/03/2011; delivery: 22/03/2011; accounting: 23/03/2011.</p> <p>The OIG noted that tax identification and trade register numbers, as well as vendor contact details (address, phone number) were absent on the invoice.</p> |
| Total | | | | 35,847,350 | 76,810 | X |

Table 10: Unsupported expenses – PNL (SR)

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|----------------------------|--|----------------------------|-----------------------------|
| 08/12/2006 | Salaries | Salaires des agents round 5 janvier fevrier 2008 | 600,000 | 1,250 |
| 28/03/2008 | Salaries | Primes de motivations Q5 | 1,180,000 | 2,458 |
| 28/03/2008 | Salaries | Primes de motivations Q6 | 1,180,000 | 2,458 |
| 12/11/2008 | Salaries | Primes de motivations | 1,830,101 | 3,813 |
| 12/11/2008 | Salaries | Primes de motivations janvier 2009 | 1,233,186 | 2,569 |
| 06/08/2009 | Salaries | Primes de motivation TAHOUA | 2,560,018 | 5,333 |
| 06/08/2009 | Salaries | Primes de motivation TAHOUA | 2,560,018 | 5,333 |
| 06/08/2009 | Salaries | Primes de motivations MARADI | 2,486,875 | 5,181 |
| 06/08/2009 | Salaries | Primes de motivations Q11 | 1,645,726 | 3,429 |
| 10/08/2009 | Salaries | Primes de motivation DOSSO | 1,828,585 | 3,810 |
| 20/11/2009 | Salaries | Primes de motivations Q12 et Q13 | 4,802,250 | 10,005 |
| 24/11/2009 | Salaries | Primes de motivations Q12 | 1,593,750 | 3,320 |
| 24/11/2009 | Salaries | Primes de motivations sept 2010 | 1,275,000 | 2,656 |
| 25/05/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 630,000 | 1,313 |
| 09/06/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 714,000 | 1,488 |
| 09/06/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 392,000 | 817 |
| 09/06/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 322,000 | 671 |
| 09/06/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 238,000 | 496 |
| 09/06/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 180,000 | 375 |
| 09/06/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 168,000 | 350 |
| 09/07/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 315,000 | 656 |
| 09/07/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 270,000 | 563 |
| 09/07/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 270,000 | 563 |
| 09/07/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 225,000 | 469 |
| 09/07/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 135,000 | 281 |
| 09/07/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 135,000 | 281 |
| 23/07/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 630,000 | 1,313 |
| 23/07/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 546,000 | 1,138 |
| 23/07/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 462,000 | 963 |
| 23/07/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 392,000 | 817 |
| 23/07/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 322,000 | 671 |
| 23/07/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 315,000 | 656 |
| 23/07/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 270,000 | 563 |
| 23/07/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 270,000 | 563 |
| 23/07/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 238,000 | 496 |
| 23/07/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 225,000 | 469 |
| 23/07/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 180,000 | 375 |

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|----------------------------|---|----------------------------|-----------------------------|
| 23/07/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 168,000 | 350 |
| 23/07/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 135,000 | 281 |
| 23/07/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 135,000 | 281 |
| 12/10/2010 | Salaries | PAIEMENT SALAIRE MOIS DE SEPTEMBRE 2010 | 406,682 | 847 |
| 19/10/2010 | Salaries | PAIEMENT SALAIRE MOIS D'OCTOBRE 2010 | 136,846 | 285 |
| 12/11/2010 | Salaries | PAIEMENT SALAIRE MOIS DE NOVEMBRE 2010 | 406,682 | 847 |
| 02/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 714,000 | 1,488 |
| 02/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 710,000 | 1,479 |
| 02/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 546,000 | 1,138 |
| 02/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 462,000 | 963 |
| 02/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 360,000 | 750 |
| 02/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 322,000 | 671 |
| 02/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 315,000 | 656 |
| 02/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 270,000 | 563 |
| 02/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 270,000 | 563 |
| 02/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 238,000 | 496 |
| 02/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 225,000 | 469 |
| 02/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 180,000 | 375 |
| 02/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 168,000 | 350 |
| 02/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 135,000 | 281 |
| 02/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 135,000 | 281 |
| 03/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 392,000 | 817 |
| 09/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 1,928,550 | 4,018 |
| 09/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 1,928,550 | 4,018 |
| 09/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 1,607,125 | 3,348 |
| 09/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 1,285,700 | 2,679 |
| 09/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 964,275 | 2,009 |
| 09/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 964,275 | 2,009 |
| 13/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 1,928,550 | 4,018 |
| 13/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 1,928,550 | 4,018 |
| 13/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 1,607,125 | 3,348 |
| 13/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 1,285,700 | 2,679 |
| 13/12/2010 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 964,275 | 2,009 |
| 24/03/2011 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 1,916,905 | 3,994 |
| 24/03/2011 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 1,916,905 | 3,994 |
| 24/03/2011 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 1,638,380 | 3,413 |
| 24/03/2011 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 714,000 | 1,488 |
| 24/03/2011 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 630,000 | 1,313 |

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|----------------------------|--|----------------------------|-----------------------------|
| 24/03/2011 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 546,000 | 1,138 |
| 24/03/2011 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 392,000 | 817 |
| 24/03/2011 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 360,000 | 750 |
| 24/03/2011 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 322,000 | 671 |
| 24/03/2011 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 315,000 | 656 |
| 24/03/2011 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 270,000 | 563 |
| 24/03/2011 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 270,000 | 563 |
| 24/03/2011 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 238,000 | 496 |
| 24/03/2011 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 225,000 | 469 |
| 24/03/2011 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 180,000 | 375 |
| 24/03/2011 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 168,000 | 350 |
| 24/03/2011 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 135,000 | 281 |
| 24/03/2011 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 135,000 | 281 |
| 06/04/2011 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 933,875 | 1,946 |
| 06/04/2011 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 933,875 | 1,946 |
| 22/03/2012 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 2,244,580 | 4,676 |
| 23/03/2012 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 462,000 | 963 |
| 24/03/2012 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 1,966,055 | 4,096 |
| 06/04/2012 | Salaries | PAIEMENT DES PRIMES DE MOTIVATION | 1,966,055 | 4,096 |
| 13/12/2006 | Per Diem | Atelier supports de collecte de données et reproduction | 1,211,505 | 2,524 |
| 08/02/2007 | Per Diem | Supervision activités paludisme | 1,669,191 | 3,477 |
| 16/02/2007 | Per Diem | Atelier de validation suivi évaluation et approvisionnement pour l'exécution des projets fonds mondial au niger | 1,975,000 | 4,115 |
| 24/04/2007 | Per Diem | Atelier de validation des modules de formation des agents de santé communautaire sur la nouvelle politique de traitement et de prévention du paludisme | 1,821,400 | 3,795 |
| 02/10/2007 | Per Diem | Celebration de la journée mondiale de lutte contre la palu | 8,592,875 | 17,902 |
| 26/11/2007 | Per Diem | Elaboration des requêtes des Q7 et Q8 du PNLP | 2,676,300 | 5,576 |
| 26/12/2007 | Per Diem | PERDIEMS DES PARTICIPANTS | 300,000 | 625 |
| 16/07/2008 | Per Diem | Perdiems supervision zinder diffa | 2,360,000 | 4,917 |
| 16/07/2008 | Per Diem | Révision et production des supports de collecte de données | 1,281,330 | 2,669 |
| 11/11/2008 | Per Diem | Perdiems supervision dosso tillabery | 2,143,754 | 4,466 |
| 18/11/2008 | Per Diem | Supervision paludisme 3 e trimestre 2008 | 1,411,340 | 2,940 |
| 18/11/2008 | Per Diem | Supervision régionale palu 3 eme trimestre 2008 | 741,377 | 1,545 |
| 18/12/2008 | Per Diem | PERDIEMS DES PARTICIPANTS | 175,000 | 365 |
| 19/12/2008 | Per Diem | PERDIEMS DES PARTICIPANTS | 120,000 | 250 |
| 12/03/2009 | Per Diem | Supervision palu T4 | 714,000 | 1,488 |

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|----------------------------|---|----------------------------|-----------------------------|
| 18/05/2009 | Per Diem | PERDIEMS DES PARTICIPANTS | 120,000 | 250 |
| 30/06/2009 | Per Diem | Formation de prise en charge du paludisme | 14,500,000 | 30,208 |
| 04/07/2009 | Per Diem | PERDIEMS DES PARTICIPANTS | 100,000 | 208 |
| 04/07/2009 | Per Diem | PERDIEMS DES PARTICIPANTS | 100,000 | 208 |
| 31/07/2009 | Per Diem | Formation du personnel Prise en charge palu région Maradi | 12,300,000 | 25,625 |
| 23/08/2009 | Per Diem | PERDIEMS DES PARTICIPANTS | 400,000 | 833 |
| 18/09/2009 | Per Diem | PERDIEMS DES PARTICIPANTS | 1,300,000 | 2,708 |
| 23/10/2009 | Per Diem | Perdiems supervision tillabery dosso | 2,520,000 | 5,250 |
| 18/08/2010 | Per Diem | Edition et reproduction du bulletin de retro-information des activités du projet paludisme Fonds mondial R5 | 932,753 | 1,943 |
| 12/10/2010 | Per Diem | Perdiems mission Gestion des achats et du stock Gana | 2,140,087 | 4,459 |
| 27/12/2010 | Per Diem | Mission de coordination coordonnateur et chauffeur | 708,350 | 1,476 |
| 29/04/2011 | Per Diem | Mise en place des outils de collecte de données et formation des agents dans la région de Maradi | 8,083,600 | 16,841 |
| NC | Per Diem | PERDIEMS DES PARTICIPANTS | 216,000 | 450 |
| NC | Per Diem | PERDIEMS DES PARTICIPANTS | 162,000 | 338 |
| NC | Per Diem | PERDIEMS DES PARTICIPANTS | 162,000 | 338 |
| NC | Per Diem | PERDIEMS DES PARTICIPANTS | 120,000 | 250 |
| NC | Per Diem | PERDIEMS DES PARTICIPANTS | 120,000 | 250 |
| NC | Per Diem | PERDIEMS DES PARTICIPANTS | 100,000 | 208 |
| 03/11/2006 | Other | Retrait especes sur comptes 0011050005 | 3,000,000 | 6,250 |
| 15/11/2006 | Other | Retrait espèces sur compte 00101020000 | 4,650,000 | 9,688 |
| 06/12/2006 | Other | Paieement CHQ n.5079550 | 5,500,000 | 11,458 |
| 19/01/2007 | Other | PAIEMENT CGQ N.5079555 | 2,699,847 | 5,625 |
| 07/02/2007 | Other | PAIEMENT CHQ N.5079557 | 1,068,000 | 2,225 |
| 08/02/2007 | Other | PAIEMENT CHQ N. 50795562 | 1,539,803 | 3,208 |
| 08/02/2007 | Other | PAIEMENT CHQ N.5079561 | 1,173,712 | 2,445 |
| 16/02/2007 | Other | CHQ 0079563/R 0079563 | 1,690,994 | 3,523 |
| 03/03/2007 | Other | PAIEMENT CHQ N.5079566 | 7,847,102 | 16,348 |
| 04/04/2007 | Other | PAIEMENT CHQ N.5079569 | 2,841,630 | 5,920 |
| 11/04/2007 | Other | PAIEMENT CHQ 5079572 | 1,168,876 | 2,435 |
| 13/04/2007 | Other | PAIEMENT CHQ N.5079580 | 3,117,130 | 6,494 |
| 13/04/2007 | Other | PAIMENT CHQ N.5079578 | 597,027 | 1,244 |
| 16/04/2007 | Other | PAIEMENT CHQ N. 5079577 | 1,616,444 | 3,368 |
| 17/04/2007 | Other | PAIEMENT CHQ N. 5079575 | 1,067,968 | 2,225 |
| 08/05/2007 | Other | CHEQUE 5079582/R 5079582 | 1,168,876 | 2,435 |
| 11/07/2007 | Other | PAIEMENT CHQ N. 5079593 | 700,000 | 1,458 |

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|----------------------------|---|----------------------------|-----------------------------|
| 18/07/2007 | Other | PAIEMENT CHQ N. 5079597 | 3,797,605 | 7,912 |
| 13/08/2007 | Other | ANNUL VIREMENT V/ORDRE PNUD FV PNLV VOM/3548891 | 7,128,000 | 14,850 |
| 31/08/2007 | Other | VOTRE CHQ N. 5079608 | 9,550,000 | 19,896 |
| 03/09/2007 | Other | PAIEMENT CHQ N. 5079609 | 4,979,000 | 10,373 |
| 10/09/2007 | Other | PAIEMENT CHQ N. 5079611 | 500,000 | 1,042 |
| 24/09/2007 | Other | INTERETS DEBIT N.01135670067 | 8,189,580 | 17,062 |
| 04/10/2007 | Other | PAIEMENT CHQ N. 5079617 | 3,115,200 | 6,490 |
| 10/10/2007 | Other | PAIEMENT CHQ N. 5079621 | 728,000 | 1,517 |
| 22/10/2007 | Other | O/V FV PROJET PALUDISME FONDS MONDIAL R3 | 5,001,217 | 10,419 |
| 22/10/2007 | Other | PAIEMENT CHQ N. 5079623 | 1,090,500 | 2,272 |
| 02/11/2007 | Other | PAIEMENT CHQ N.5079629 | 3,399,300 | 7,082 |
| 06/11/2007 | Other | PAIEMENT CHQ N.5079631 | 560,000 | 1,167 |
| 07/11/2007 | Other | PAIEMENT CHQ N.5079632 | 4,500,000 | 9,375 |
| 13/11/2007 | Other | ANNULATION DOUBLON DU 12 11 07 | 4,962,830 | 10,339 |
| 04/12/2007 | Other | PAIEMENT CHQ N. 5425354 | 1,092,000 | 2,275 |
| 04/12/2007 | Other | PAIEMENT CHQ N. 5425355 | 1,092,000 | 2,275 |
| 11/12/2007 | Other | PAIEMENT CHQ N. 5425357 | 720,000 | 1,500 |
| 17/12/2007 | Other | PAIEMENT CHQ N. 5425366 | 5,500,000 | 11,458 |
| 24/12/2007 | Other | PAIEMENT CHQ N. 5425365 | 922,500 | 1,922 |
| 08/01/2008 | Other | PAIEMENT CHQ N. 5425372 | 1,677,600 | 3,495 |
| 28/01/2008 | Other | PAIEMENT CHQ N. 5425376 | 999,600 | 2,083 |
| 30/01/2008 | Other | PAIEMENT CHQ N. 5425375 | 999,600 | 2,083 |
| 31/01/2008 | Other | PAIEMENT CHQ N. 5425377 | 500,000 | 1,042 |
| 29/02/2008 | Other | TRF DE FONDS FV CAMPC CHEZ BIAO CI 0810000184 | 1,515,292 | 3,157 |
| 31/03/2008 | Other | INTERETS DEBIT N.01135670067 | 550,155 | 1,146 |
| 08/04/2008 | Other | PAIEMENT CHQ N. 5425398 | 3,000,000 | 6,250 |
| 11/04/2008 | Other | PAIEMENT CHQ N. 5425399 | 3,780,488 | 7,876 |
| 21/05/2008 | Other | PAIEMENT CHQ N. 5425394 <i>(recipient of payment: PNLV accountant)</i> | 6,300,000 | 13,125 |
| 28/05/2008 | Other | PAIEMENT CHQ N. 5425409 <i>(recipient of payment: PNLV accountant)</i> | 602,000 | 1,254 |
| 30/05/2008 | Other | PAIEMENT CHQ N. 5425408 | 1,368,500 | 2,851 |
| 10/07/2008 | Other | PAIEMENT CHQ N. 5425410 | 717,026 | 1,494 |
| 11/07/2008 | Other | PAIEMENT CHQ N. 5425419 <i>(recipient of payment: PNLV accountant)</i> | 1,620,000 | 3,375 |
| 14/08/2008 | Other | PAIEMENT CHQ N. 5425430 <i>(recipient of payment: PNLV accountant)</i> | 6,075,000 | 12,656 |

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|----------------------------|---|----------------------------|-----------------------------|
| 14/08/2008 | Other | PAIEMENT CHQ N. 5425433 <i>(recipient of payment: PNLN accountant)</i> | 5,005,000 | 10,427 |
| 14/08/2008 | Other | Test sur des livraison de médicaments | 1,221,468 | 2,545 |
| 14/08/2008 | Other | PAIEMENT CHQ N. 5425431 <i>(recipient of payment: PNLN accountant)</i> | 916,000 | 1,908 |
| 15/08/2008 | Other | VIREMENT FAVEUR FONDS MONDIAL CCM NIGER APPUI AU FONCTIONNEMENT DU CCM | 2,586,748 | 5,389 |
| 11/11/2008 | Other | PAIEMENT CHQ N. 5425437 <i>(recipient of payment: PNLN accountant)</i> | 4,480,000 | 9,333 |
| 12/11/2008 | Other | O/V FV PROJET PALUDISME R5 | 938,009 | 1,954 |
| 04/12/2008 | Other | PAIEMENT CHQ N. 5425447 <i>(recipient of payment: PNLN accountant)</i> | 1,120,000 | 2,333 |
| 08/01/2009 | Other | PAIEMENT CHQ N. 5425448 <i>(recipient of payment: PNLN accountant)</i> | 1,120,000 | 2,333 |
| 27/01/2009 | Other | RETRAIT ESPECES SUR CPTÉ 00102010054 | 1,460,160 | 3,042 |
| 27/01/2009 | Other | RETRAIT ESPECES SUR CPTÉ 00102030003 | 1,120,000 | 2,333 |
| 28/01/2009 | Other | O/V <i>(recipient of payment: PNLN accountant)</i> | 500,000 | 1,042 |
| 28/01/2009 | Other | O/V | 500,000 | 1,042 |
| 25/03/2009 | Other | PAIEMENT CHQ N. 6105482 | 1,120,000 | 2,333 |
| 08/05/2009 | Other | PAIEMENT CHQ N. 6105480 <i>(recipient of payment: PNLN accountant)</i> | 1,120,000 | 2,333 |
| 11/05/2009 | Other | CHQ/C NO 6105492 | 5,715,545 | 11,907 |
| 11/05/2009 | Other | VOC1688/09 VIREMENT FAVEUR PROJET PALUDISME R5 ZINDER | 630,000 | 1,313 |
| 11/05/2009 | Other | O/V FV PROJET PALU R5 TILLABERY | 546,000 | 1,138 |
| 11/05/2009 | Other | O/V | 500,000 | 1,042 |
| 11/05/2009 | Other | O/V <i>(recipient of payment: PNLN accountant)</i> | 500,000 | 1,042 |
| 18/05/2009 | Other | VOC1797/09 VIREMENT FAVEUR PROJET PALUDISME R5 | 630,000 | 1,313 |
| 27/05/2009 | Other | O/V | 500,000 | 1,042 |
| 27/05/2009 | Other | O/V <i>(recipient of payment: PNLN accountant)</i> | 500,000 | 1,042 |
| 28/05/2009 | Other | PAIEMENT CHQ N. 6105493 <i>(recipient of payment: PNLN accountant)</i> | 1,334,000 | 2,779 |
| 30/06/2009 | Other | O/V | 500,000 | 1,042 |
| 30/06/2009 | Other | O/V <i>(recipient of payment: PNLN accountant)</i> | 500,000 | 1,042 |

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|----------------------------|---|----------------------------|-----------------------------|
| 06/07/2009 | Other | CHQ/C NO 6105509 | 1,000,000 | 2,083 |
| 20/07/2009 | Other | CHQ/C NO 6105517 | 1,525,000 | 3,177 |
| 31/07/2009 | Other | RELIQUAT /O/V FV PROJET PALU R5 | 720,000 | 1,500 |
| 31/07/2009 | Other | VOC2939/09 VIREMENT FAVEUR PROJET PALU R5 | 714,000 | 1,488 |
| 31/07/2009 | Other | VOC2940/09 VIREMENT FAVEUR PROJET PALUDISME R5 | 630,000 | 1,313 |
| 06/08/2009 | Other | O/V FV PROJET PALU R5 TILLABERY | 2,194,301 | 4,571 |
| 06/08/2009 | Other | O/V FV PROJET PALU R5 TILLABERY | 2,194,301 | 4,571 |
| 06/08/2009 | Other | O/V FV PROJET PALU R5 TILLABERY | 2,194,301 | 4,571 |
| 06/08/2009 | Other | O/V FV PROJET PALU R5 | 1,097,150 | 2,286 |
| 06/08/2009 | Other | O/V FV PROJET PALU R5 NIAMEY | 1,097,150 | 2,286 |
| 06/08/2009 | Other | O/V FV PROJET PALUDISME R5 NY | 1,097,150 | 2,286 |
| 27/08/2009 | Other | PAIEMENT CHQ N. 6303703 <i>(recipient of payment: PNL account)</i> | 3,788,878 | 7,893 |
| 27/08/2009 | Other | PAIEMENT CHQ N. 6303704 <i>(recipient of payment: PNL account)</i> | 1,120,000 | 2,333 |
| 27/08/2009 | Other | O/V DU 27/08/2009 VIREMENT FV DIVERS BENEFICIAIRES | 1,000,000 | 2,083 |
| 21/09/2009 | Other | VOTRE CHEQUE NO 6303707 | 1,362,519 | 2,839 |
| 29/09/2009 | Other | PAIEMENT CHQ N. 6303710 <i>(recipient of payment: PNL account)</i> | 7,228,363 | 15,059 |
| 29/09/2009 | Other | PAIEMENT CHQ N. 6303709 <i>(recipient of payment: PNL account)</i> | 1,410,963 | 2,940 |
| 29/10/2009 | Other | O/V DU 28/10/2009 SALAIRE AOUT 2009 FV DIVERS BENEFICIAIRE | 1,000,000 | 2,083 |
| 17/11/2009 | Other | PAIEMENT CHQ N. 6303720 <i>(recipient of payment: PNL account)</i> | 1,120,000 | 2,333 |
| 20/11/2009 | Other | VOC4471/09 VIREMENT FAVEUR PROJET PALUDISME R5 | 2,550,000 | 5,313 |
| 20/11/2009 | Other | O/V DU 20 NOVEMBRE 2009 VIREMENT FV DIVERS BENEFICIAIRES | 1,000,000 | 2,083 |
| 23/11/2009 | Other | VOC4481/09 VIREMENT FAVEUR PROJET PALUDISME R5 MARADI | 2,231,250 | 4,648 |
| 30/12/2009 | Other | O/V DU 30 DECEMBRE 2009 VIREMENT FV DIVERS BENEFICIAIRES | 1,475,000 | 3,073 |
| 30/12/2009 | Other | PAIEMENT CHQ N. 6457859 <i>(recipient of payment: PNL account)</i> | 645,000 | 1,344 |
| 23/03/2010 | Other | VOC1065/10 VIREMENT FAVEUR PROJET PALU R5 | 2,550,000 | 5,313 |
| 23/03/2010 | Other | VOC1064/10 VIREMENT FAVEUR PROJET PALU R5 | 2,231,250 | 4,648 |
| 09/04/2010 | Other | O/V DU 09/04/2010 DIFFUSION MESSAGE FV DIVERS BENEFICIAIRES | 1,476,000 | 3,075 |

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|----------------------------|---|----------------------------|-----------------------------|
| 07/07/2010 | Other | PAIEMENT CHQ N. 6458059 <i>(recipient of payment: PNLN accountant)</i> | 7,173,760 | 14,945 |
| 09/07/2010 | Other | Virement effectué au profit du Projet Palu R5 | 2,924,400 | 6,093 |
| 09/07/2010 | Other | Virement effectué au profit du Projet Palu R5 | 2,558,850 | 5,331 |
| 23/07/2010 | Other | PAIEMENT CHQ N. 6458080 <i>(recipient of payment: PNLN accountant)</i> | 3,227,500 | 6,724 |
| 03/09/2010 | Other | O/V DU 03/09/2010 SALAIRE AOUT 2010 FV DIVERS BENEFICIAIRES | 1,239,625 | 2,583 |
| 22/09/2010 | Other | CHEQUE 6458050 /9 6458050 | 4,305,184 | 8,969 |
| 01/10/2010 | Other | VOTRE CHEQUE NO 6457951 6457951 | 4,765,600 | 9,928 |
| 12/10/2010 | Other | O/V FV PROJET PALU ROUND 7 | 4,140,000 | 8,625 |
| 29/11/2010 | Other | PAIEMENT PAR CAISSE CHQ N. 6457983 <i>(recipient of payment: PNLN accountant)</i> | 6,546,398 | 13,638 |
| 08/12/2010 | Other | PAIEMENT PAR CAISSE CHQ N. 6457984 <i>(recipient of payment: PNLN accountant)</i> | 6,546,398 | 13,638 |
| 10/12/2010 | Other | Virement effectué au profit du Projet Palu R5 | 2,571,400 | 5,357 |
| 10/12/2010 | Other | Virement effectué au profit du Projet Palu R5 | 2,249,975 | 4,687 |
| 13/12/2010 | Other | Virement effectué au profit du Projet Palu R5 | 2,571,400 | 5,357 |
| 13/12/2010 | Other | Virement effectué au profit du Projet Palu R5 | 2,249,975 | 4,687 |
| 23/12/2010 | Other | PAIEMENT PAR CAISSE CHQ N. 6457904 <i>(recipient of payment: PNLN accountant)</i> | 8,569,703 | 17,854 |
| 28/01/2011 | Other | OV DU 28.01.2011 Salaire JAN 2011 FV Div beneficiaires salaire JAN 2011 Ordre Projet PALU | 908,893 | 1,894 |
| 14/03/2011 | Other | PAIEMENT par caisse chq n. 6457946 <i>(recipient of payment: PNLN accountant)</i> | 1,500,000 | 3,125 |
| 22/03/2011 | Other | Virement effectué au profit du Projet Palu R5 | 7,331,982 | 15,275 |
| 22/03/2011 | Other | Virement effectué au profit du Projet Palu R5 | 2,293,730 | 4,779 |
| 24/03/2011 | Other | RELIQUAT/ CHQ N. 6457947 <i>(recipient of payment: PNLN accountant)</i> | 4,448,658 | 9,268 |
| 28/03/2011 | Other | OV DU 24.03.2011 SALAIRES MARS 2011 FV DIVERS BENEF PROJET PALU FM | 947,393 | 1,974 |
| 06/04/2011 | Other | PAIEMENT PAR CAISSE CHQ N. 6458018 | 4,515,600 | 9,408 |
| 06/04/2011 | Other | PAIEMENT PAR CAISSE CHQ N. 6458019 <i>(recipient of payment: PNLN accountant)</i> | 3,142,408 | 6,547 |
| 06/04/2011 | Other | PAIEMENT PAR CAISSE CHQ N. 6458017 <i>(recipient of payment: PNLN accountant)</i> | 600,000 | 1,250 |
| 14/04/2011 | Other | OV DU 06.04.2011 FORMATION PEC AMFM FV DIVE BENEF FORMATION PEC | 15,237,250 | 31,744 |
| 27/04/2011 | Other | OV DU 26,04,2011 SALAIRE AVRIL 2011 ORDRE PROJET PALU FM | 1,025,657 | 2,137 |

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|----------------------------|---|----------------------------|-----------------------------|
| 26/05/2011 | Other | OV DU 25,05,2011 VIRMENT FV DIVERS BENEFICIAIRES VIREMENT ORDRE PROJET PALU | 810,790 | 1,689 |
| 30/06/2011 | Other | VIREMENTS MULTIPLES SAL JUIN 11 FV DIVERS BENEF SALAIRE JUIN PROJET PALU | 810,790 | 1,689 |
| 25/08/2011 | Other | OV DU 25.08.2011 SALAIRE AOUT 2011 DIV BENEFICIAIRES | 540,954 | 1,127 |
| 23/09/2011 | Other | OV DU 22.09.2011 SALAIRES SEPTEMBRE 2011 DIVER BENEF PALU FM | 540,954 | 1,127 |
| Total | | | 471,990,021 | 983,312 |

Table 11: Inadequately supported expenses (absence of goods/services delivery confirmations) – PNL (SR)

| Invoice date | Vendor | Invoice number/ description | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|--|--|--|--------------------------------|---------------------------------|
| 12/07/2007 | ETS ALBICHIR | | Achat d'une moto pour le planton | 555,000 | 1,160 |
| 03/10/2007 | TOTAL NIGER | | Achat de carburant | 799,366 | 1,734 |
| 16/10/2007 | COMMUNE URBAINE | NC | LOCATION SALLE DE REUNION | 180,000 | 403 |
| 29/10/2007 | ETS MOHAMED ET FILS | | Transport des modules de formation des agents de santé communautaires dans les 7 régions | 500,000 | 1,119 |
| 16/12/2007 | BUVETTE RESTAURANT LES DALLOLS | NR | PAUSE CAFE | 231,000 | 513 |
| 16/12/2007 | HOTEL DE LA PAIX D'AGADEZ | 009 | LOCATION DE SALLE | 150,000 | 333 |
| 28/03/2008 | ATCHADE MARCELIN | | Carburant et entretien véhicule | 1,093,468 | 2,584 |
| 28/03/2008 | OUSMANE TINNI SEYDOU | | Achat des cartes pépayées | 944,973 | 2,233 |
| 29/06/2008 | LIBRAIRIE HAMA | NC | Achat fourniture de bureau | 275,500 | 591 |
| 20/08/2008 | ABDOULAYE MAMANE RABIOU | | NC | 2,000,000 | 4,167 |
| 12/11/2008 | INFORMATIQUE COPIEUR ET FAX | | Contrat d'entretien d'assistance informatique | 827,424 | 1,605 |
| 21/01/2009 | OUSMANE TINNI SEYDOU | | Achat des cartes pépayées | 1,025,000 | 2,075 |
| 27/01/2009 | LASSAN CORPORATION | | Réparation véhicule | 684,250 | 1,385 |
| 26/02/2009 | LASSAN CORPORATION S.A | 019 588/LC/2009 | Réparation de voiture Toyota HILUX | 756,408 | 1,473 |
| 11/03/2009 | LASSAN CORPORATION S.A | 019 867/LC/2009 | Réparation Toyota HILUX double cabine 4x4 | 571,200 | 1,112 |
| 01/04/2009 | LASSAN CORPORATION S.A | 0020 137/LC/2009 | Réparation de voiture toyota HILUX apres accident | 399,245 | 770 |
| 24/06/2009 | INFORMATIQUE COPIEUR ET FAX | | Contrat d'entretien d'assistance informatique | 799,546 | 1,710 |
| 03/07/2009 | ESPACE PNEUMATIQUE | 27232 | Achat de dix pneus | 850,000 | 1,824 |
| 10/07/2009 | Coordination nationale des radios communautaires | 120 | Diffusion de spots de sensibilisation | 886,000 | 1,902 |
| 14/07/2009 | OUSMANE TINNI SEYDOU | 0067 | Carte téléphonique | 214,800 | 477 |

| Invoice date | Vendor | Invoice number/ description | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|--------------|---|--------------------------------|--|---------------------|----------------------|
| | <i>(recipient of payment: PNL accountant)</i> | | | | |
| 10/08/2009 | CIERPA | | Etude sur les indicateurs d'évaluation du R3-5 | 6,531,652 | 14,216 |
| 15/08/2009 | TROUPE ANFANI | 003/2009/D A | Habillement troupe de chanson | 300,000 | 644 |
| 15/08/2009 | SOUMAILA MAHAMADOU | NC | LOCATION CHAISES ET BACHES | 250,000 | 537 |
| 15/08/2009 | ATELIER ARTS GRAPHIQUES | NR | Confection banderoles | 150,000 | 322 |
| 18/08/2009 | KIKA MARKET | NC | Olives+ biscuit+ eau minérale+ sucrerie | 400,000 | 859 |
| 19/08/2009 | ETS CHAIBOU DADJIO | 208 | Fournitures de bureau | 150,000 | 322 |
| 19/08/2009 | ETS CHAIBOU DADJIO | 207 | Fournitures de bureau | 150,000 | 322 |
| 27/08/2009 | OUSMANE TINNI SEYDOU | | Achat des cartes pépayées | 936,672 | 2,039 |
| 09/09/2009 | ETS ELH ASSOUMANA AHAMADOU | NC | DIVERS | 255,000 | 547 |
| 18/09/2009 | BUVETTE RESTAURANT LES DALLOLS | 34 | Pause café | 130,000 | 279 |
| 12/11/2009 | TADRESS TECHNOLOGIES | 72 | FOURNITURES DE BUREAU | 154,250 | 331 |
| 17/11/2009 | BUVETTE RESTAURANT LES DALLOLS | 35 | PAUSE CAFE | 310,000 | 663 |
| 20/11/2009 | OUSMANE TINNI SEYDOU | | Achat des cartes pépayées | 947,726 | 2,152 |
| 22/03/2010 | Ets Moustapha Ali Boukar | | Fournitures de bureau | 440,000 | 916 |
| 08/10/2010 | Ets Bouba frere | | Edition du bulettin | 764,230 | 1,619 |
| 10/12/2010 | ADAM SEYNI DIT KAMBA | 19 | Amortisseurs + roulements AR | 284,000 | 572 |
| 17/12/2010 | ADAM SEYNI DIT KAMBA | 443 | Courroie + filtres | 125,500 | 253 |
| 22/03/2011 | ENITEX | 0010/03/2011 | Matériel de textiles | 3,375,000 | 7,200 |
| 24/03/2011 | ANASHUWA | 81 | Chant de lancement | 150,000 | 320 |
| 06/05/2011 | GARAGE KAMOLI YESSOUFOU | | Filtre à air + Filtre à huile + Filtre à Gazoil + Filtre Décanteur | 137,500 | 301 |
| Total | | | | 29,684,710 | 63,584 |

Annex 5. Transactions for Round 5 TB Grant NGR-506-G05-T to UNDP

Table 12: Procurement irregularities – PNLT (SR)

| Invoice date | Vendor | Goods or services | Invoice amount, CFA | Invoice amount, US\$ | Invoice amount (proposed recoveries), US\$ | OIG observations |
|--------------------------------------|---------------|---|---------------------|----------------------|--|--|
| 10/05/2008 | Sahel Graphic | Edition des fiches de collecte des données et des registres sur la TB | 5,450,000 | 12,919 | 0 | <p>The OIG visited the CEO of Flash Graphic (ex Sahel Graphic). He admitted that he had worked with PNLT. He identified his stamp and the signature of his little brother. However, he stated that these transactions were not from his company. He informed that he had dismissed his brother for embezzlement. The company Sahel Graphic has ceased operations.</p> <p>The OIG noted the following other anomalies:</p> <p>Anomalies related to the expense amounting CFA 5,450,000:</p> <ul style="list-style-type: none"> - The order form is not valued. - No copy of the payment. <p>Anomalies related to the expense amounting CFA 445,000:</p> <ul style="list-style-type: none"> - The OIG identified an Excel file on the computer of the Financial Assistant of PNLT, showing an invoice that does not include the header of the supplier. This invoice was recorded in PNLT accounts under the name Sahel Graphic. The CEO of ex Sahel Graphic did not recognize this invoice. - Absence of a signed purchase order and of the delivery note. <p>PNLT stated to the OIG that the deliverables for these transactions were well received and distributed by PNLT. With respect to the expense amounting CFA 445,000, PNLT explained that "the supplier, whose computer was out of order, requested PNLT to print the supplier's invoice". Nevertheless, based on the preponderance of evidence, the OIG finds that these procurements were collusive.</p> |
| 23/12/2008, payment date: 26/11/2008 | Sahel Graphic | Reproduction des modules de formation | 445,200 | 914 | 0 | |

| Invoice date | Vendor | Goods or services | Invoice amount, CFA | Invoice amount, US\$ | Invoice amount (proposed recoveries), US\$ | OIG observations |
|--------------------------------------|--------------------|---------------------------------------|---------------------|----------------------|--|---|
| 07/05/2007, payment date: 26/06/2007 | Acap Mournna | Diffusion de spots radio et télévisés | 25,170,720 | 51,837 | 0 | <p>The OIG visited the supplier Acap Mournna and the other bidder Canard Déchainé, as well as attempted to contact the only other bidder Sahel Sadarna.</p> <p>The CEO of Acap Mournna identified and recognized the proforma invoices, purchase orders, invoices, delivery notes, stamps and signatures showed to him by the OIG. The OIG observed that the CEO of Acap Mournna had a great notoriety in Niamey, the capital of Niger.</p> <p>The editor of Canard Déchainé did not recognize the stamp, the signature and the proforma invoice of his company and confirmed that it was a falsified proforma invoice.</p> <p>The bidder Sahel Sadarna was not reachable on both phone numbers, and no company with that name could be found through internet searches, while its supposed activity was communications.</p> <p>The OIG noted the following other anomalies:</p> <ul style="list-style-type: none"> - The stamps appearing on the proforma invoices of the two unsuccessful bidders are different from the headers (name, PO Box, telephone, etc.). - Bid similarities between different bidders. - The contract was divided into two parts to possibly avoid different tender advertisement required for procurements above US\$ 30,000. - The date of bid evaluation report (minutes of selection): 16/05/2007, follows the contract date (07/05/2007). <p>Based on the preponderance of evidence, the OIG finds that this procurement was collusive.</p> |
| 12/11/2009 | Yacouba Dan Maradi | Location d'un camion | 4,564,267 | 10,364 | 10,364 | <p>The OIG noted inconsistencies in dates of supporting documents for this expense:</p> <ul style="list-style-type: none"> - proforma invoice: 12/11/2009; minutes of selection: ? ; invoice: 12/11/2009; delivery: 08-19/11/2009; accounting/payment: |

| Invoice date | Vendor | Goods or services | Invoice amount, CFA | Invoice amount, US\$ | Invoice amount (proposed recoveries), US\$ | OIG observations |
|--------------------------------------|-------------------------------|---|----------------------------|-----------------------------|---|--|
| | | | | | | 12/11/2009. |
| 30/12/2008, payment date: 05/01/2009 | Mahamane Djibrilla | La réfection des calendriers et des éphémérides | 4,500,000 | 9,030 | 9,030 | The OIG noted inconsistencies in dates of supporting documents for this expense: - proforma invoice: 30/12/2008; minutes of selection: 29/12/2008; invoice: 30/12/2008; delivery: 30/12/2008; accounting/payment: 12/01/2009. |
| 22/04/2008 | Elhadji Alzouma Gado Dit Arbi | Fourniture d'entretien | 2,122,990 | 5,096 | 5,096 | The OIG attempted to contact the supplier Elhadji Alzouma Gado Dit Arbi as well as the other bidder Andah Import-Export. Neither of them could be contacted by phone numbers indicated on their (proforma) invoices. The OIG noted inconsistencies in dates of supporting documents for this expense: - proforma invoice: 22/04/2008; minutes of selection: 24/04/2008; invoice: ? ; delivery: 22/12/2008; accounting/payment: 30/12/2008. |
| Total | | | 42,253,177 | 90,160 | 24,490 | X |

Table 13: Unsupported expenses – PNLT (SR)

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|----------------------------|--|----------------------------|-----------------------------|
| 13/05/2008 | Salaries | DRSP Ta Motivations | 1,832,050 | 3,817 |
| 13/05/2008 | Salaries | Motivations | 1,557,884 | 3,246 |
| 13/05/2008 | Salaries | Motivations | 1,117,946 | 2,329 |
| 13/05/2008 | Salaries | Motivations | 915,054 | 1,906 |
| 13/05/2008 | Salaries | Motivations | 682,193 | 1,421 |
| 13/05/2008 | Salaries | Motivation An1-An5 | 642,460 | 1,338 |
| 27/05/2008 | Salaries | Paie ment salaire mois d'avril 2008 | 140,675 | 293 |
| 27/05/2008 | Salaries | Paie ment salaire mois de Mai 2008 | 140,675 | 293 |
| 06/06/2008 | Salaries | Cotisation CNSS | 1,325,424 | 2,761 |
| 01/07/2008 | Salaries | Paie ment salaire mois de Juin 2008 | 140,675 | 293 |
| 18/07/2008 | Salaries | Cotisation CNSS | 1,436,400 | 2,993 |
| 19/11/2008 | Salaries | Paie ment salaire mois de Septembre 2008 | 750,000 | 1,563 |
| 19/11/2008 | Salaries | Paie ment salaire mois d'Octobre 2008 | 750,000 | 1,563 |
| 30/11/2008 | Salaries | Tahoua appuis socio-économiques | 4,144,245 | 8,634 |
| 30/11/2008 | Salaries | Motivation An1-An5 | 3,128,941 | 6,519 |
| 30/11/2008 | Salaries | motivation An1-An5 | 1,609,914 | 3,354 |
| 30/11/2008 | Salaries | Tahoua IEC/CCC ONG/OBC Q8 | 708,032 | 1,475 |
| 30/11/2008 | Salaries | IEC/CCC ONG/OBC Q8 | 573,770 | 1,195 |
| 23/12/2008 | Salaries | Salaire Décembre 2008 | 350,000 | 729 |
| 29/04/2009 | Salaries | Salaire Avril 2009 | 350,000 | 729 |
| 01/06/2009 | Salaries | Paie ment salaire mois de Juin 2009 | 132,457 | 276 |
| 26/06/2009 | Salaries | Paie ment salaire mois de Juillet 2009 | 132,457 | 276 |
| 08/07/2009 | Salaries | Motivations | 642,460 | 1,338 |
| 05/08/2009 | Salaries | Cotisation CNSS | 1,626,765 | 3,389 |
| 10/09/2009 | Salaries | Paie ment salaire mois de Juillet 2009 | 675,000 | 1,406 |
| 10/09/2009 | Salaries | Paie ment salaire mois d'Août 2009 | 675,000 | 1,406 |
| 10/09/2009 | Salaries | Salaire Juillet 2009 | 350,000 | 729 |
| 10/09/2009 | Salaries | Salaire Aout 2009 | 350,000 | 729 |
| 10/09/2009 | Salaries | Paie ment salaire mois de Septembre 2009 | 132,457 | 276 |
| 25/09/2009 | Salaries | Paie ment salaire mois de Septembre 2009 | 675,000 | 1,406 |

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|----------------------------|---|----------------------------|-----------------------------|
| 25/09/2009 | Salaries | Paie ment salaire mois d'Octobre 2009 | 132,457 | 276 |
| 21/10/2009 | Salaries | Motivations | 929,192 | 1,936 |
| 21/10/2009 | Salaries | Motivations | 723,196 | 1,507 |
| 11/11/2009 | Salaries | Paie ment salaire mois de Novembre 2009 | 132,457 | 276 |
| 23/11/2009 | Salaries | Paie ment salaire mois de Novembre 2009 | 571,050 | 1,190 |
| 23/11/2009 | Salaries | Salaire Novembre 2009 | 350,000 | 729 |
| 23/11/2009 | Salaries | Paie ment salaire mois de Decembre 2009 | 132,457 | 276 |
| 23/12/2009 | Salaries | Femmes relais Q12 | 1,125,000 | 2,344 |
| 23/12/2009 | Salaries | Salaire Decembre 2009 | 350,000 | 729 |
| 30/12/2009 | Salaries | Paie ment salaire mois de Decembre 2009 | 571,050 | 1,190 |
| 12/02/2010 | Salaries | AGR Q13 | 1,033,132 | 2,152 |
| 22/02/2010 | Salaries | Paie ment salaire mois de Fevrier 2010 | 630,750 | 1,314 |
| 22/02/2010 | Salaries | Paie ment salaire mois de Mars 2010 | 147,175 | 307 |
| 25/02/2010 | Salaries | DRSP Tahoua Motivations Q11 | 944,582 | 1,968 |
| 25/02/2010 | Salaries | DRSP Tahoua Motivations Q11 | 472,291 | 984 |
| 25/02/2010 | Salaries | DRSP Tahoua Motivations Q11 | 472,291 | 984 |
| 25/02/2010 | Salaries | DRSP Tahoua Motivations Q11 | 472,291 | 984 |
| 25/02/2010 | Salaries | DRSP Tahoua Motivations Q11 | 236,146 | 492 |
| 25/02/2010 | Salaries | Motivation Personnel Q11 | 236,146 | 492 |
| 25/02/2010 | Salaries | Motivation Personnel Q11 | 236,146 | 492 |
| 25/02/2010 | Salaries | Motivation Personnel Q11 | 236,146 | 492 |
| 25/02/2010 | Salaries | Motivation Personnel Q11 | 236,146 | 492 |
| 25/02/2010 | Salaries | Motivation Personnel Q11 | 177,109 | 369 |
| 25/02/2010 | Salaries | Motivation Personnel Q11 | 177,109 | 369 |
| 25/02/2010 | Salaries | Motivations Q11 | 170,550 | 355 |
| 25/02/2010 | Salaries | Motivations Q11 | 170,550 | 355 |
| 25/02/2010 | Salaries | Motivations Q11 | 140,400 | 293 |
| 25/02/2010 | Salaries | DRSP Tahoua Motivations Q11 | 135,000 | 281 |
| 25/02/2010 | Salaries | Motivations Q11 | 127,912 | 266 |
| 25/02/2010 | Salaries | Motivations Q11 | 127,912 | 266 |
| 25/02/2010 | Salaries | Motivations Q11 | 127,912 | 266 |

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|----------------------------|--|----------------------------|-----------------------------|
| 25/02/2010 | Salaries | Motivations Q11 | 127,912 | 266 |
| 25/03/2010 | Salaries | Salaire Mars 2010 | 378,450 | 788 |
| 26/03/2010 | Salaries | Paielement salaire mois de Mars 2010 | 630,750 | 1,314 |
| 28/06/2010 | Salaries | Salaire Juin 2010 | 378,450 | 788 |
| 04/08/2010 | Salaries | Paielement salaire mois d'Août 2010 | 147,175 | 307 |
| 12/08/2010 | Salaries | MOTIVATIONS 12 | 2,999,229 | 6,248 |
| 12/08/2010 | Salaries | Femmes relais Q13 | 562,500 | 1,172 |
| 20/08/2010 | Salaries | Motivations | 562,500 | 1,172 |
| 26/08/2010 | Salaries | Paielement salaire mois de Novembre 2010 | 147,175 | 307 |
| 27/08/2010 | Salaries | ONG/OBC Q13 | 1,900,000 | 3,958 |
| 27/08/2010 | Salaries | Femmes Relais Q13 | 562,500 | 1,172 |
| 27/08/2010 | Salaries | Femmes Relais Q14 | 562,500 | 1,172 |
| 27/08/2010 | Salaries | Femmes relais Q14 | 562,500 | 1,172 |
| 27/08/2010 | Salaries | AGR Q14 | 459,170 | 957 |
| 15/11/2010 | Salaries | Motivations DRSP Tahoua Q13 | 3,277,004 | 6,827 |
| 15/11/2010 | Salaries | Motivations DRSP Dosso Q13 | 1,760,821 | 3,668 |
| 15/11/2010 | Salaries | Motivation Q13 | 1,624,185 | 3,384 |
| 15/11/2010 | Salaries | Motivations Niamey Q13 | 689,410 | 1,436 |
| 15/11/2010 | Salaries | Salaire Novembre 2010 | 378,450 | 788 |
| 15/11/2010 | Salaries | Paielement salaire mois de Décembre 2010 | 147,175 | 307 |
| 27/12/2010 | Salaries | Paielement salaire mois de Novembre 2010 | 630,750 | 1,314 |
| 09/06/2011 | Salaries | Motivations Q14 et Q15 | 2,755,032 | 5,740 |
| 10/06/2011 | Salaries | Femmes relais Q12 | 3,000,000 | 6,250 |
| 28/06/2011 | Salaries | AGR Q15 | 1,377,504 | 2,870 |
| NC | Salaries | | 350,000 | 729 |
| 20/12/2006 | Per Diem | Formateur | 850,000 | 1,771 |
| 20/12/2006 | Per Diem | Formateur | 850,000 | 1,771 |
| 20/12/2006 | Per Diem | Formateur | 850,000 | 1,771 |
| 26/12/2006 | Per Diem | Perdiems | 125,000 | 260 |
| 26/12/2006 | Per Diem | Perdiems | 125,000 | 260 |
| 24/01/2007 | Per Diem | Perdiems | 200,000 | 417 |

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|----------------------------|--|----------------------------|-----------------------------|
| 23/03/2007 | Per Diem | Journée nationale lutte contre paludisme | 200,000 | 417 |
| 23/03/2007 | Per Diem | Journée nationale lutte contre paludisme | 150,000 | 313 |
| 25/03/2007 | Per Diem | Perdiems | 1,062,649 | 2,214 |
| 27/03/2007 | Per Diem | Perdiems | 140,000 | 292 |
| 02/04/2007 | Per Diem | Perdiems | 100,000 | 208 |
| 02/04/2007 | Per Diem | Perdiems | 100,000 | 208 |
| 21/05/2007 | Per Diem | Formation femmes relais NIAMEY | 5,002,050 | 10,421 |
| 30/06/2007 | Per Diem | Perdiems | 100,000 | 208 |
| 07/07/2007 | Per Diem | Perdiems | 120,000 | 250 |
| 14/07/2007 | Per Diem | Perdiems | 120,000 | 250 |
| 09/08/2007 | Per Diem | Perdiems | 120,000 | 250 |
| 29/11/2007 | Per Diem | Perdiems | 135,000 | 281 |
| 17/01/2008 | Per Diem | Perdiem | 1,530,000 | 3,188 |
| 17/01/2008 | Per Diem | Perdiem | 1,530,000 | 3,188 |
| 17/01/2008 | Per Diem | Perdiem | 845,000 | 1,760 |
| 17/01/2008 | Per Diem | Perdiem | 845,000 | 1,760 |
| 17/01/2008 | Per Diem | perdiems consultant | 845,000 | 1,760 |
| 29/01/2008 | Per Diem | Perdiems | 125,000 | 260 |
| 15/02/2008 | Per Diem | Perdiems | 125,000 | 260 |
| 03/03/2008 | Per Diem | Perdiems | 189,000 | 394 |
| 03/03/2008 | Per Diem | Perdiems | 162,000 | 338 |
| 19/03/2008 | Per Diem | Perdiems | 135,000 | 281 |
| 19/04/2008 | Per Diem | Perdiems | 280,000 | 583 |
| 19/04/2008 | Per Diem | Perdiems | 280,000 | 583 |
| 19/04/2008 | Per Diem | Perdiem | 228,000 | 475 |
| 19/04/2008 | Per Diem | Perdiem | 228,000 | 475 |
| 09/05/2008 | Per Diem | Perdiem | 175,000 | 365 |
| 13/05/2008 | Per Diem | Implication ONG/OBC lutte TB | 2,600,000 | 5,417 |
| 13/05/2008 | Per Diem | Appui socio-économique AGR | 2,479,470 | 5,166 |
| 13/05/2008 | Per Diem | DRSP Ny implication ONG/OBC lutte TB | 2,300,000 | 4,792 |
| 13/05/2008 | Per Diem | Mise en place programme de CCC/TB Q8 | 2,200,000 | 4,583 |

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|----------------------------|---|----------------------------|-----------------------------|
| 13/05/2008 | Per Diem | Appui à la super trmestrielle des districts | 2,184,000 | 4,550 |
| 13/05/2008 | Per Diem | DRSP Ta implication ONG/OBC lutte TB | 2,100,300 | 4,376 |
| 13/05/2008 | Per Diem | Implication ONG/OBC lutte TB | 1,900,000 | 3,958 |
| 13/05/2008 | Per Diem | Implication ONG/OBC lutte TB | 1,800,000 | 3,750 |
| 13/05/2008 | Per Diem | Implication ONG/OBC lutte TB | 1,500,000 | 3,125 |
| 13/05/2008 | Per Diem | Mise en place programme de CCC/TB Q8 | 1,299,174 | 2,707 |
| 13/05/2008 | Per Diem | Mise en place programme de CCC/TB Q8 | 1,162,955 | 2,423 |
| 13/05/2008 | Per Diem | DRSP Ny mise en place programme de CCC/TB Q10 | 1,125,000 | 2,344 |
| 13/05/2008 | Per Diem | DRSP Ta mise en place programme de CCC/TB Q10 | 1,125,000 | 2,344 |
| 13/05/2008 | Per Diem | Mise en place programme de CCC/TB Q10 | 1,125,000 | 2,344 |
| 13/05/2008 | Per Diem | Mise en place programme de CCC/TB Q10 | 1,125,000 | 2,344 |
| 13/05/2008 | Per Diem | Mise en place programme de CCC/TB Q10 | 1,125,000 | 2,344 |
| 13/05/2008 | Per Diem | Mise en place programme de CCC/TB Q10 | 1,125,000 | 2,344 |
| 13/05/2008 | Per Diem | DRSP Ta mise en place programme de CCC/TB Q8 | 1,120,907 | 2,335 |
| 13/05/2008 | Per Diem | Mise en place programme de CCC/TB Q8 | 956,946 | 1,994 |
| 13/05/2008 | Per Diem | Appui à la super trmestrielle des districts | 869,428 | 1,811 |
| 13/05/2008 | Per Diem | Appui à la supervision trmestrielle régionale | 869,428 | 1,811 |
| 13/05/2008 | Per Diem | DRSP Ta appui à la supervision trmestrielle régionale | 754,462 | 1,572 |
| 13/05/2008 | Per Diem | Appui à la super trmestrielle des districts | 724,523 | 1,509 |
| 13/05/2008 | Per Diem | DRSP Ny mise en place programme de CCC/TB Q8 | 723,794 | 1,508 |
| 13/05/2008 | Per Diem | Appui à la supervision trmestrielle régionale | 694,560 | 1,447 |
| 13/05/2008 | Per Diem | Mise en place programme de CCC/TB Q10 | 655,306 | 1,365 |
| 13/05/2008 | Per Diem | Implication ONG/OBC lutte TB | 510,000 | 1,063 |
| 13/05/2008 | Per Diem | Appui à la super trmestrielle des districts | 434,714 | 906 |
| 13/05/2008 | Per Diem | Appui à la super trmestrielle des districts | 434,714 | 906 |
| 13/05/2008 | Per Diem | Appui à la supervision trmestrielle régionale | 418,598 | 872 |
| 13/05/2008 | Per Diem | Appui à la supervision trmestrielle régionale | 369,402 | 770 |
| 27/05/2008 | Per Diem | Perdiems | 135,000 | 281 |
| 02/06/2008 | Per Diem | Perdiems | 162,000 | 338 |
| 02/06/2008 | Per Diem | Perdiems | 162,000 | 338 |
| 02/06/2008 | Per Diem | Perdiem | 162,000 | 338 |

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|----------------------------|--|----------------------------|-----------------------------|
| 07/10/2008 | Per Diem | Perdiems | 160,000 | 333 |
| 30/11/2008 | Per Diem | Tahoua Formation 24 PE ONG/OBC CCC TB Q8 | 3,377,500 | 7,036 |
| 30/11/2008 | Per Diem | Niamey appuis socio-économiques | 2,196,762 | 4,577 |
| 30/11/2008 | Per Diem | Tahoua sensibilisations CCC TB Q9-Q12 | 1,800,000 | 3,750 |
| 30/11/2008 | Per Diem | Sensibilisations CCC TB Q9-Q12 | 1,800,000 | 3,750 |
| 30/11/2008 | Per Diem | Sensibilisations CCC TB Q9-Q12 | 1,800,000 | 3,750 |
| 30/11/2008 | Per Diem | Sensibilisations CCC TB Q9-Q12 | 1,800,000 | 3,750 |
| 30/11/2008 | Per Diem | Niamey sensibilisations CCC TB Q8 | 900,000 | 1,875 |
| 30/11/2008 | Per Diem | Supervision régionale Q9 | 694,560 | 1,447 |
| 30/11/2008 | Per Diem | Sensibilisations CCC TB Q8 | 682,786 | 1,422 |
| 30/11/2008 | Per Diem | Formation 300 agents stratégie DOTS Q8 | 642,460 | 1,338 |
| 30/11/2008 | Per Diem | Tahoua supervisions Districts Q9 | 618,606 | 1,289 |
| 30/11/2008 | Per Diem | IEC/CCC ONG/OBC Q8 | 472,786 | 985 |
| 30/11/2008 | Per Diem | Supervisions Districts Q9 | 432,583 | 901 |
| 30/11/2008 | Per Diem | Supervisions Districts Q9 | 226,241 | 471 |
| 30/11/2008 | Per Diem | Niamey supervisions Districts Q9 | 138,127 | 288 |
| 03/01/2009 | Per Diem | Perdiem | 175,000 | 365 |
| 10/01/2009 | Per Diem | Perdiems | 135,000 | 281 |
| 10/01/2009 | Per Diem | Perdiem | 135,000 | 281 |
| 10/01/2009 | Per Diem | Perdiem | 135,000 | 281 |
| 09/04/2009 | Per Diem | Perdiems | 162,000 | 338 |
| 09/04/2009 | Per Diem | Perdiem | 135,000 | 281 |
| 21/04/2009 | Per Diem | Perdiem | 162,000 | 338 |
| 21/05/2009 | Per Diem | Perdiems | 120,000 | 250 |
| 24/06/2009 | Per Diem | Perdiems | 1,062,649 | 2,214 |
| 24/06/2009 | Per Diem | Perdiems | 275,000 | 573 |
| 24/06/2009 | Per Diem | Perdiem | 275,000 | 573 |
| 09/07/2009 | Per Diem | Appui à la supervision trimestrielle régionale Q12 | 418,598 | 872 |
| 09/07/2009 | Per Diem | Appui Supervision régionale Q12 | 369,402 | 770 |
| 12/09/2009 | Per Diem | Perdiems | 140,000 | 292 |
| 12/09/2009 | Per Diem | Perdiem | 112,000 | 233 |

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|----------------------------|--|----------------------------|-----------------------------|
| 12/10/2009 | Per Diem | Perdiems | 129,855 | 271 |
| 12/10/2009 | Per Diem | Perdiems | 129,855 | 271 |
| 21/10/2009 | Per Diem | DRSP Ny implication ONG/OBC lutte TB | 2,600,000 | 5,417 |
| 21/10/2009 | Per Diem | DRSP Ta implication ONG/OBC lutte TB | 2,600,000 | 5,417 |
| 21/10/2009 | Per Diem | Formation TB/VIH | 1,834,500 | 3,822 |
| 21/10/2009 | Per Diem | Formation/recyclage microscopistes | 1,614,000 | 3,363 |
| 21/10/2009 | Per Diem | Mise en place programme de CCC/TB femmes relais | 1,125,000 | 2,344 |
| 21/10/2009 | Per Diem | Suivi des traitements DOTS | 418,000 | 871 |
| 22/10/2009 | Per Diem | Perdiem | 280,000 | 583 |
| 05/11/2009 | Per Diem | Appui Supervision régionale Q12 | 500,000 | 1,042 |
| 06/11/2009 | Per Diem | Recherche de perdus de vue | 500,000 | 1,042 |
| 04/12/2009 | Per Diem | Perdiems chauffeurs | 684,000 | 1,425 |
| 23/12/2009 | Per Diem | DRSP Niamey Implication ONG/OBC Q11 | 2,600,000 | 5,417 |
| 27/12/2009 | Per Diem | Perdiems | 175,000 | 365 |
| 12/01/2010 | Per Diem | Mise en place programme de CCC/TB femmes relais | 869,428 | 1,811 |
| 12/01/2010 | Per Diem | Formation TB/VIH | 642,460 | 1,338 |
| 15/01/2010 | Per Diem | DRSP Ta Appui à la supervision trimestrielle des Districts | 1,159,238 | 2,415 |
| 15/01/2010 | Per Diem | Appui à la supervision trimestrielle des Districts | 724,523 | 1,509 |
| 15/01/2010 | Per Diem | Appui à la supervision trimestrielle régionale | 694,560 | 1,447 |
| 15/01/2010 | Per Diem | Appui à la supervision trimestrielle des Districts | 434,714 | 906 |
| 15/01/2010 | Per Diem | Appui à la supervision trimestrielle des Districts | 434,714 | 906 |
| 15/01/2010 | Per Diem | Appui à la supervision trimestrielle régionale | 369,402 | 770 |
| 12/02/2010 | Per Diem | AGR Q13 | 344,377 | 717 |
| 25/02/2010 | Per Diem | Perdiems | 1,507,267 | 3,140 |
| 25/02/2010 | Per Diem | DRSP Niamey supervision des Districts Q13 | 434,714 | 906 |
| 25/02/2010 | Per Diem | DRSP Niamey supervision régionale Q13 | 372,000 | 775 |
| 01/03/2010 | Per Diem | Perdiems | 280,000 | 583 |
| 24/08/2010 | Per Diem | Perdiems | 562,500 | 1,172 |
| 25/08/2010 | Per Diem | Suivi des traitements DOTS | 3,100,000 | 6,458 |
| 26/08/2010 | Per Diem | Perdiems | 1,180,722 | 2,460 |

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|----------------------------|---|----------------------------|-----------------------------|
| 17/09/2010 | Per Diem | Perdiem | 175,000 | 365 |
| 07/10/2010 | Per Diem | Sensibilisaion contre la TB | 2,600,000 | 5,417 |
| 15/11/2010 | Per Diem | Perdiems | 1,180,722 | 2,460 |
| 15/06/2011 | Per Diem | DRSPTahoua Supervision | 754,462 | 1,572 |
| 15/06/2011 | Per Diem | Supervision régionale Q15 | 694,560 | 1,447 |
| 15/06/2011 | Per Diem | Supervision régionale Q15 | 418,598 | 872 |
| 20/12/2006 | Other | Reliquat | 667,914 | 1,391 |
| 08/01/2007 | Other | NON RENSEIGNE | 500,000 | 1,042 |
| 17/01/2007 | Other | Retrait espèces | 555,000 | 1,156 |
| 24/01/2007 | Other | RELIQUAT / CHQ 2394399 | 1,233,674 | 2,570 |
| 08/03/2007 | Other | RETRAIT DEP | 1,440,000 | 3,000 |
| 19/03/2007 | Other | Retrait espèces pour..... | 682,196 | 1,421 |
| 21/03/2007 | Other | Formation sur la gestion des médicaments | 7,666,228 | 15,971 |
| 21/03/2007 | Other | Formation sur la gestion des médicaments | 7,666,228 | 15,971 |
| 23/03/2007 | Other | Virement pour FORMATION DÉCENTRALISÉE | 2,456,788 | 5,118 |
| 23/03/2007 | Other | RELIQUAT / OV PB 116 | 1,450,000 | 3,021 |
| 21/05/2007 | Other | Retrait espèces pour.... | 1,470,500 | 3,064 |
| 21/05/2007 | Other | Retrait espèces pour.... | 1,351,500 | 2,816 |
| 20/07/2007 | Other | RELIQUAT / CHQ 1467865 | 4,471,561 | 9,316 |
| 30/08/2007 | Other | Retrait espèces pour ... | 1,200,000 | 2,500 |
| 04/09/2007 | Other | Retrait espèces pour... | 3,368,653 | 7,018 |
| 02/10/2007 | Other | RETRAIT DEP | 1,200,000 | 2,500 |
| 15/11/2007 | Other | RELIQUAT / CHQ 1525324 | 591,583 | 1,232 |
| 03/01/2008 | Other | Retrai espèces pour.... | 8,728,400 | 18,184 |
| 17/01/2008 | Other | Honoraires consultant | 1,530,000 | 3,188 |
| 23/04/2008 | Other | Retrait espèces pour formation DOTS 1ère tranche Q7 | 8,400,000 | 17,500 |
| 09/05/2008 | Other | RELIQUAT / CHQ 1525487 | 1,132,000 | 2,358 |
| 13/05/2008 | Other | Appui socio-économique AGR | 1,563,360 | 3,257 |
| 13/05/2008 | Other | DRSP NY appui socio-économique AGR | 1,274,587 | 2,655 |

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|----------------------------|--|----------------------------|-----------------------------|
| 13/05/2008 | Other | DRSP NY appui socio-économique AGR | 1,274,587 | 2,655 |
| 13/05/2008 | Other | Appui maintenance véhicule | 1,185,943 | 2,471 |
| 13/05/2008 | Other | Appui socio-économique AGR | 1,125,000 | 2,344 |
| 13/05/2008 | Other | Appui socio-économique AGR | 1,125,000 | 2,344 |
| 13/05/2008 | Other | Appui socio-économique AGR | 438,139 | 913 |
| 13/05/2008 | Other | Appui socio-économique AGR | 438,139 | 913 |
| 19/05/2008 | Other | RELIQUAT / CHQ 1525490 | 1,709,715 | 3,562 |
| 19/05/2008 | Other | RELIQUAT / CHQ 1525491 | 589,400 | 1,228 |
| 02/06/2008 | Other | Paieement des impôts 1er trimestre 2008 | 367,260 | 765 |
| 31/07/2008 | Other | Carburant | 4,400,500 | 9,168 |
| 24/11/2008 | Other | NC | 2,667,600 | 5,558 |
| 24/11/2008 | Other | NC | 1,800,000 | 3,750 |
| 30/11/2008 | Other | RELIQUAT / OV 38 | 2,995,820 | 6,241 |
| 30/11/2008 | Other | Appuis socio-économiques | 1,106,171 | 2,305 |
| 30/11/2008 | Other | RELIQUAT / OV 34 | 1,035,828 | 2,158 |
| 30/11/2008 | Other | IEC/CCC ONG/OBC Q8 | 1,020,000 | 2,125 |
| 30/11/2008 | Other | IEC/CCC ONG/OBC Q8 | 867,540 | 1,807 |
| 30/11/2008 | Other | RELIQUAT / OV 35 | 741,632 | 1,545 |
| 18/06/2009 | Other | Paieement des impôts 2e trimestre 2009 | 323,531 | 674 |
| 16/07/2009 | Other | NON RENSEIGNE | 4,000,000 | 8,333 |
| 05/08/2009 | Other | Retrait espèces par un chèque | 500,000 | 1,042 |
| 17/10/2009 | Other | Non communiqué | 2,400,000 | 5,000 |
| 17/10/2009 | Other | Non communiqué | 1,804,500 | 3,759 |
| 17/10/2009 | Other | Non communiqué | 1,125,000 | 2,344 |
| 17/10/2009 | Other | Non communiqué | 625,000 | 1,302 |
| 21/10/2009 | Other | Non communiqué | 1,192,000 | 2,483 |
| 30/11/2009 | Other | Non communiqué | 1,125,000 | 2,344 |
| 30/11/2009 | Other | NC | 1,125,000 | 2,344 |
| 04/12/2009 | Other | NC | 2,600,000 | 5,417 |
| 04/12/2009 | Other | NC | 650,000 | 1,354 |
| 23/12/2009 | Other | Reliquat dépense partiellement justifiée | 2,203,978 | 4,592 |

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|--------------|---------------------|--|---------------------|----------------------|
| 23/12/2009 | Other | RELIQUAT / OV 631 | 1,107,717 | 2,308 |
| 25/01/2010 | Other | NON RENSEIGNE | 869,426 | 1,811 |
| 25/01/2010 | Other | NON RENSEIGNE | 642,460 | 1,338 |
| 08/07/2010 | Other | Supervision des districts Q14 Tahoua | 1,159,238 | 2,415 |
| 04/08/2010 | Other | Inconnu | 1,748,134 | 3,642 |
| 04/08/2010 | Other | Inconnu | 1,607,094 | 3,348 |
| 04/08/2010 | Other | Inconnu | 562,500 | 1,172 |
| 27/08/2010 | Other | ONG/OBC Q14 | 3,200,000 | 6,667 |
| 07/10/2010 | Other | DRSP Niamey Femmes relais Q13 | 562,500 | 1,172 |
| 28/12/2010 | Other | Paie ment des impôts 4e trimestre 2010 | 296,099 | 617 |
| 19/05/2011 | Other | Paie ment des impôts 2e trimestre 2011 | 279,056 | 581 |
| 24/06/2011 | Other | Paie ment des impôts 2e trimestre 2011 | 277,736 | 579 |
| 28/09/2011 | Other | Salaire Ballé Boubacar 09/11 | 630,750 | 1,314 |
| Total | | | 295,472,407 | 615,574 |

Table 14: Inadequately supported expenses (absence of goods/services delivery confirmations) – PNL T (SR)

| Invoice date | Vendor | Invoice number/ description | Good or services | Invoice amount, CFA | Invoice amount, US\$ |
|--------------|----------------------------------|-----------------------------|--|---------------------|----------------------|
| 10/10/2006 | TOTAL Niger | NDBV1071509 | Bon de carburant | 1,800,000 | 3,750 |
| 07/11/2006 | BUROPA | 2006/11/12510 | Achat de chaises visiteurs | 320,000 | 667 |
| 07/11/2006 | BUROPA | 2006/10/12390 | Achat de produits d'hygiène | 202,216 | 421 |
| 20/12/2006 | GROUPE MEREDA | 000626 | Matériel de bureau | 2,230,062 | 4,646 |
| 20/12/2006 | ETS M.S.M | 0086/EMS/06 | Reproduction modules pédagogiques | 666,350 | 1,388 |
| 20/12/2006 | MR ADALOU MOUMOUNI | N/A | Formateur | 650,000 | 1,354 |
| 5/03/2007 | TOTAL Niger | NA | Achat carburant | 2,833,154 | 5,902 |
| 23/03/2007 | Cabinet de prestation de service | 006 | Journée nationale lutte contre paludisme | 1,550,000 | 3,229 |

| Invoice date | Vendor | Invoice number/ description | Good or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|---|--|--|----------------------------|-----------------------------|
| 23/03/2007 | FEDERATION NIGERIENNE DE SPORT | NC | Journée nationale lutte contre paludisme | 700,000 | 1,458 |
| 23/03/2007 | R&M | NC | Journée nationale lutte contre paludisme | 351,000 | 731 |
| 23/03/2007 | CHAIBOU AMADOU | NC | Pause café | 155,000 | 323 |
| 23/03/2007 | ORTN | 240/BIS/TS/O RTN/DG/DAA F/SC | Journée nationale lutte contre paludisme | 150,000 | 313 |
| 23/03/2007 | STATION SERVICE TEMOIL | NC | Journée nationale lutte contre paludisme | 130,080 | 271 |
| 23/03/2007 | LOCATION DES CHAISES, BACHES | 000450 | Journée nationale lutte contre paludisme | 110,000 | 229 |
| 23/03/2007 | Bar restaurant SNOB | NC | Journée nationale lutte contre paludisme | 100,000 | 208 |
| 26/03/2007 | STADE GENERAL SEYNI KOUNTCHE | NON RENSEIGNE | NON RENSEIGNE | 200,000 | 417 |
| 28/06/2007 | CHAIBOU AMADOU | NC | Fourniture de produits d'entretien | 155,000 | 323 |
| 28/06/2007 | CHAIBOU AMADOU | NC | NON RENSEIGNE | 150,000 | 313 |
| 29/06/2007 | MAHAMADOU AMADOU | NC | Pause café | 155,000 | 323 |
| 29/06/2007 | MAHAMADOU AMADOU | NC | Pause café | 155,000 | 323 |
| 29/06/2007 | MAHAMADOU AMADOU | NC | Pause café | 155,000 | 323 |
| 29/06/2007 | CHAMBRE DE COMMERCE D'AGRICULTURE D'INDUSTRIE ET D'ARTISANAT DU NIGER | 51/CC/MI/2007 | Location de salle | 150,000 | 313 |
| 29/06/2007 | CHAMBRE DE COMMERCE D'AGRICULTURE D'INDUSTRIE ET D'ARTISANAT DU NIGER | 54/CC/MI/2007 | Location de salle | 150,000 | 313 |
| 29/06/2007 | CHAMBRE DE COMMERCE D'AGRICULTURE D'INDUSTRIE ET D'ARTISANAT DU NIGER | 56/CC/MI/2007 | Location de salle | 150,000 | 313 |

| Invoice date | Vendor | Invoice number/ description | Good or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|---|--|--|----------------------------|-----------------------------|
| 29/06/2007 | CHAMBRE DE COMMERCE D'AGRICULTURE D'INDUSTRIE ET D'ARTISANAT DU NIGER | 61/CC/MI/2007 | Location de salle | 150,000 | 313 |
| 17/12/2007 | ROYAL AGENCE DE VOYAGE DU NIGER SARL | NON RENSEIGNE | transport des agents | 400,000 | 833 |
| 21/02/2008 | GESCO PRODUCTION SARL | FA 010/002/AM/P | Conception et production de supports publicitaires | 8,900,000 | 18,542 |
| 3/03/2008 | STADE GENERAL SEYNI KOUNTCHE | 005187 | Organisastion formation consulting | 250,000 | 521 |
| 2/05/2008 | TOTAL SAPEUR POMPIER | NC | Carburant | 760,750 | 1,585 |
| 13/05/2008 | LOUKMANOU MOUSSA | NC | Achat de fournitures | 600,000 | 1,250 |
| 13/05/2008 | ELHADJI ABDOU AMADOU | NC | Achat de machines à coudres, frais de TSP, Mouton et chèvres | 200,000 | 417 |
| 13/05/2008 | N/A | NA | Appui maintenance véhicule | 170,000 | 354 |
| 13/05/2008 | N/A | NA | Appui maintenance véhicule | 170,000 | 354 |
| 13/05/2008 | NC | | DRSP Ny appui maintenance véhicule | 170,000 | 354 |
| 13/05/2008 | NC | | DRSP Ta appui maintenance véhicule | 170,000 | 354 |
| 15/05/2008 | ALHADJI ABDOU ADAMOU | NC | Frais relatifs à l'activité AGR | 200,000 | 417 |
| 19/05/2008 | BRAH SOULEY | NC | Achat de carburant | 718,250 | 1,496 |
| 29/05/2008 | ETS SICH | NC | Maintenance Véhicule P N L T Q5 | 1,146,100 | 2,388 |
| 29/05/2008 | ETS SICH | NC | Maintenance Véhicule P N L T Q6 | 1,146,100 | 2,388 |

| Invoice date | Vendor | Invoice number/ description | Good or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|------------------------------|--|---|----------------------------|-----------------------------|
| 11/07/2008 | TOTAL SAPEUR POMPIER | NC | Carburant | 170,000 | 354 |
| 8/09/2008 | EL HADJI IDI NAROUA | NC | Pause café | 155,000 | 323 |
| 13/10/2008 | TOTAL SAPEUR POMPIER | NC | Carburant | 170,000 | 354 |
| 19/11/2008 | LASSAN CORPORATION | 159/LC/2008 | Révision générale avec changement de filtres | 100,755 | 210 |
| 19/11/2008 | LASSAN CORPORATION | 161/LC/2008 | Révision générale avec changement de filtres | 100,755 | 210 |
| 28/11/2008 | SONITEL | Absence de facture | Frais de téléphone | 3,524,724 | 7,343 |
| 30/11/2008 | N/A | NA | Alimentation malades | 702,493 | 1,464 |
| 30/11/2008 | N/A | NA | Alimentation malades | 666,900 | 1,389 |
| 30/11/2008 | N/A | NA | Alimentation malades | 666,900 | 1,389 |
| 30/11/2008 | N/A | NA | Alimentation malades | 666,900 | 1,389 |
| 30/11/2008 | OUSMANE NA AWA DIT ADAMOU | | Alimentation des malades tuberculeux | 499,800 | 1,041 |
| 30/11/2008 | Ahmed hassan | NC | Alimentation patients tuberculeux | 499,680 | 1,041 |
| 30/11/2008 | N/A | NA | Appui maintenance véhicules | 340,000 | 708 |
| 30/11/2008 | NC | | appui maintenance véhicules | 340,000 | 708 |
| 30/11/2008 | N/A | NA | Frais de communications | 250,000 | 521 |
| 30/11/2008 | NC | | Niamey frais de communications | 250,000 | 521 |
| 30/11/2008 | NC | | Tahoua frais de communications | 250,000 | 521 |
| 30/11/2008 | ORTN | | Réalisation et diffusion de spots pour sensibilisation | 210,000 | 438 |

| Invoice date | Vendor | Invoice number/ description | Good or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|------------------------------------|--|---|----------------------------|-----------------------------|
| 30/11/2008 | GOUMOUR ALKOUSSEINI | NC | Fourniture de materiel | 155,000 | 323 |
| 30/11/2008 | N/A | NA | Frais de communications | 120,000 | 250 |
| 30/11/2008 | N/A | NA | Frais de communications | 120,000 | 250 |
| 30/11/2008 | N/A | NA | Frais de communications | 120,000 | 250 |
| 30/11/2008 | NC | | frais de communications | 120,000 | 250 |
| 3/01/2009 | LASSAN CORPORATION | 167/LC/2009 | Pièces détachées | 312,175 | 650 |
| 23/03/2009 | LASSAN CORPORATION | 780/LC/2009 | Pièces détachées | 185,000 | 385 |
| 25/03/2009 | Dounia Radio Télévision | 102/DG/RTD/ 2009 | Couverture médiatique | 150,000 | 313 |
| 30/03/2009 | Restaurant ELH ALI BIRNI ZINDER | | Alimentation malades tuberculeux | 2,667,600 | 5,558 |
| 3/04/2009 | MARADI STORE | NC | Achat de produits alimentaires | 167,000 | 348 |
| 7/04/2009 | LASSAN CORPORATION | 021543/LC/20 09 | Entretien automobile | 231,460 | 482 |
| 16/04/2009 | LASSAN CORPORATION | 614/LC/2009 | Pièces détachées | 425,505 | 886 |
| 21/05/2009 | LASSAN CORPORATION | 142/LC/2009 | Pièces détachées | 395,115 | 823 |
| 23/06/2009 | ALINK TELECOM | ATN/06- 09/0205/PNL T | Frais d'installation et abonnement internet | 3,003,650 | 6,258 |
| 25/07/2009 | MALAM HAMISSOU NEIMO | NC | Achat de bétail | 400,000 | 833 |
| 25/09/2009 | NC | NC | Alimentation des malades | 3,600,000 | 7,500 |
| 25/09/2009 | NC | NC | Alimentation des malades | 3,600,000 | 7,500 |
| 25/09/2009 | Dounia Radio Télévision | Reçu N° 000152 | Couverture médiatique | 200,000 | 417 |
| 8/10/2009 | ADAMOUMOUSSA ISSAKA | | Réparation véhicule | 150,000 | 313 |
| 17/10/2009 | CHAIBOU AHAMADOU | NC | Pause café | 225,000 | 469 |
| 21/10/2009 | ELHADJI ABDOU AMADOU | NC | Achat de machines à coudres ,frais de | 200,000 | 417 |

| Invoice date | Vendor | Invoice number/ description | Good or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|---|--|--|----------------------------|-----------------------------|
| | | | TSP, Mouton et chèvres | | |
| 21/10/2009 | ABDALLAH TAIBOU | NC | Collation pour sensibilisation | 100,000 | 208 |
| 21/10/2009 | DAOUDA HANABERY | | Achat de produits alimentaires (maïs) | 100,000 | 208 |
| 21/10/2009 | DAOUDA HANABERY | | Achat de produits alimentaires (maïs) | 100,000 | 208 |
| 21/10/2009 | DAOUDA HANABERY | | Achat de produits alimentaires (maïs) | 100,000 | 208 |
| 21/10/2009 | MARIAMA ABDOU | NC | DRSP Mi appui socio-économique AGR | 100,000 | 208 |
| 24/10/2009 | LIBRAIRIE AMANI SALIFOU | NC | Fournitures de bureau | 100,000 | 208 |
| 30/10/2009 | DAOUDA HANABERY | | Achat de produits alimentaires (maïs) | 100,000 | 208 |
| 19/11/2009 | STADE GENERAL SEYNI KOUNTCHE | 0006077 | Location de salle | 250,000 | 521 |
| 30/11/2009 | ELHADJI ABDOU AMADOU | NC | Achat de machines à coudres ,frais de TSP, Mouton et chèvres | 400,000 | 833 |
| 10/12/2009 | CHAMBRE DE COMMERCE D'AGRICULTURE D'INDUSTRIE ET D'ARTISANAT DU NIGER | 036/2009 | Location de salle | 150,000 | 313 |
| 13/02/2010 | Cinéma Numérique Ambulant | | Projection | 260,000 | 542 |
| 13/02/2010 | TRAORE ART DECO | 00457 | Confection banderole | 100,000 | 208 |
| 11/06/2010 | STADE GENERAL SEYNI KOUNTCHE | 9867 | Location de salle | 150,000 | 313 |
| 17/07/2010 | ADAMOU MOUSSA ISSAKA | | Réparation véhicule | 3,851,595 | 8,024 |
| 27/12/2010 | ALPHATIC | 047/2010 | Maintenance matériel informatique | 1,245,002 | 2,594 |

| Invoice date | Vendor | Invoice number/ description | Good or services | Invoice amount, CFA | Invoice amount, US\$ |
|--------------|--------|--------------------------------|------------------|---------------------|----------------------|
| | | | Total | 61,737,071 | 128,620 |

Annex 6. Transactions for Round 3 HIV Grant NGR-304-G01-H to CISLS

Table 15: Unsupported expenses – CISLS

| Invoice date | Type of expenditure | Goods or services | Invoice amount, CFA | Invoice amount, US\$ |
|---------------------|----------------------------|---|----------------------------|-----------------------------|
| 07/09/2005 | Other | Commission ov 22 | 499,747 | 1,041 |
| 30/11/2006 | Other | JMS Renip+ | 482,500 | 1,005 |
| 02/02/2007 | Other | Hébergement Militaire formation médecins en presc ARV | 480,000 | 1,000 |
| | Other | Regularization edr | 579,543 | 1,207 |
| Total | | | 2,041,790 | 4,254 |

Annex 7. The OIG Methodology

The OIG Investigations

The Investigations Unit of the OIG is responsible for conducting investigations of alleged fraud, abuse, misappropriation, corruption and mismanagement (collectively, “fraud and abuse”) within Global Fund financed programs and by Principal Recipients and Sub-Recipients, collectively “grant implementers”, Country Coordinating Mechanisms and Local Fund Agents, as well as suppliers and service providers.¹⁵

While the Global Fund does not typically have a direct relationship with the recipients’ suppliers, the scope of OIG’s work¹⁶ encompasses the activities of those suppliers with regard to the provision of goods and services. The authority required to fulfill this mandate includes access to suppliers’ documents and officials.¹⁷ The OIG relies on the cooperation of these suppliers to properly discharge its mandate.¹⁸

The methodology of this investigation, in particular, included but was not limited to: scanning of financial and procurement documents, and computer hard drives; comparative analysis and reconciliation of bank statements and financial records; analysis of the general ledger and accounting journals; expenditure verification to ensure its justification and compliance against approved budgets, work plans and procurement procedures; forensic review and analysis of electronic data; vendor verifications; clarification requests and interviews of the Global Fund Secretariat, Principal and Sub-Recipient staff, and of vendor representatives.

The OIG’s investigations aim to: (i) identify the specific nature and extent of fraud and abuse affecting Global Fund grants, (ii) identify the entities and individuals responsible for such wrongdoings, (iii) determine the amount of grant funds that may be compromised by fraud and abuse, and (iv), place the Organization in the best position to obtain recoveries through identification of the location or uses to which the misused funds have been put.

The OIG conducts administrative, not criminal, investigations. Its findings are based on facts and related analysis, which may include drawing reasonable inferences based upon established facts. Findings are established by a preponderance of credible and substantive evidence. All available evidence is considered by the OIG, including inculpatory and exculpatory information.¹⁹

The OIG finds, assesses and reports on facts. On that basis, it makes determination on the compliance of expenditures with the grant agreements and details risk-prioritized Agreed Actions.

Such Agreed Actions may notably include identification of expenses deemed non-compliant for considerations of recovery, recommended administrative action related to grant management and recommendations for action under the Code of Conduct for Suppliers²⁰ or the Code of Conduct for Recipients of Global Fund Resources²¹ (the “Codes”), as appropriate. The OIG does not determine how the Secretariat will address these determinations and recommendations. Nor does it make judicial decisions or issue sanctions.²²

¹⁵ Charter of the Office of the Inspector General (19 March 2013), available at http://theglobalfund.org/documents/oig/OIG_OfficeOfInspectorGeneral_Charter_en/, accessed 01 November 2013.

¹⁶ Charter of the Office of the Inspector General (19 March 2013) § 2, 9.5 and 9.7.

¹⁷ *Ibid.*, § 17.1 and 17.2.

¹⁸ Global Fund Code of Conduct for Suppliers (15 December 2009), § 17-18, available at http://theglobalfund.org/documents/corporate/Corporate_CodeOfConductForSuppliers_Policy_en/, accessed 01 November 2013.

Note: Every grant is subject to the Global Fund’s Standard Terms and Conditions (STC) of the Program Grant Agreement signed for that grant. The above Code of Conduct may or may not apply to the grant.

¹⁹ These principles comply with the *Uniform Guidelines for Investigations*, Conference of International Investigators, June 2009; available at <http://www.un.org/Depts/oios/pages/uniformguidelines.html>, accessed 01 November 2013.

²⁰ See fn. 18, *supra*.

²¹ Code of Conduct for Recipients of Global Fund Resources (16 July 2012) available at

http://theglobalfund.org/documents/corporate/Corporate_CodeOfConductForRecipients_Policy_en/, accessed 01 November 2013.

Note: Every grant is subject to the STC of the Program Grant Agreement signed for that grant. The above-referenced Code of Conduct was incorporated by reference into many Global Fund grant agreements, but may not, for timing or other reasons, be included in a particular program Grant Agreement, and the terms of that Grant Agreement are the governing provisions for that Agreement.

²² Charter of the Office of the Inspector General (19 March 2013) § 8.1

Agreed Actions are agreed with the Secretariat to identify, mitigate and manage risks to the Global Fund and its recipients' activities. The OIG defers to the Secretariat and, where appropriate, the recipients, their suppliers and/or the concerned national law enforcement agencies, for action upon the findings in its reports.

The OIG is an administrative body with no law enforcement powers. It cannot issue subpoenas or initiate criminal prosecutions. As a result, its ability to obtain information is limited to the rights to it under the grant agreements agreed to with recipients by the Global Fund, including the terms of its Codes, and on the willingness of witnesses and other interested parties to voluntarily provide information.

The OIG also provides the Global Fund Board with an analysis of lessons learned for the purpose of understanding and mitigating identified risks to the grant portfolio related to fraud and abuse.

Finally, the OIG may make referrals to national authorities for prosecution of any crimes or other violations of national laws, and supports such authorities as necessary throughout the process, as appropriate.

Applicable Concepts of Fraud and Abuse

The OIG bases its investigations on the contractual commitments undertaken by recipients and suppliers. It does so under the mandate set forth in its Charter to undertake investigations of allegations of fraud and abuse in Global Fund supported programs.

As such, it relies on the definitions of wrongdoing set out in the applicable grant agreements with the Global Fund and the contracts entered into by the recipients with other implementing entities in the course of program implementation.

Such agreements with Sub-Recipients must notably include pass-through access rights and commitments to comply with the Codes. The Codes clarify the way in which recipients are expected to abide by the values of transparency, accountability and integrity which are critical to the success of funded programs. Specifically, the Code of Conduct for Recipients prohibits recipients from engaging in corruption, which includes the payment of bribes and kickbacks in relation to procurement activities.²³

The Codes notably provide the following and other definitions of the relevant concepts of wrongdoings:²⁴

“Anti-competitive practice” means any agreement, decision or practice which has as its object or effect the restriction or distortion of competition in any market.

“Collusive practice” means an arrangement between two or more persons or entities designed to achieve an improper purpose, including influencing improperly the actions of another person or entity.

“Conflict of Interest”: A conflict of interest arises when a Recipient or Recipient Representative participates in any particular Global Fund matter that may have a direct and predictable effect on a financial or other interest held by: (a) the Recipient; (b) the Recipient Representative; or (c) any person or institution associated with the Recipient or Recipient Representative by contractual, financial, agency, employment or personal relationship. For instance, conflicts of interest may exist when a Recipient or Recipient Representative has a financial or other interest that could affect the conduct of its duties and responsibilities to manage Global Fund Resources. A conflict of interest may also exist if a Recipient or Recipient Representative's financial or other interest compromises or undermines the trust that Global Fund Resources are managed and utilized in a manner that is transparent, fair, honest and accountable.

“Corrupt practice” means the offering, promising, giving, receiving or soliciting, directly or indirectly, of anything of value or any other advantage to influence improperly the actions of another person or entity.

²³ Code of Conduct for Recipients of Global Fund Resources, section 3.4.

²⁴ Available at http://theglobalfund.org/documents/corporate/Corporate_CodeOfConductForRecipients_Policy_en/

“Fraudulent practice” means any act or omission, including a misrepresentation that knowingly or recklessly misleads, or attempts to mislead, a person or entity to obtain a financial or other benefit or to avoid an obligation.

“Misappropriation” is the intentional misuse or misdirection of money or property for purposes that are inconsistent with the authorized and intended purpose of the money or assets, including for the benefit of the individual, entity or person they favor, either directly or indirectly.

Determination of Compliance

The OIG presents factual findings which identify compliance issues by the recipients with the terms of the Global Fund’s Standard Terms and Conditions (STC) of the Program Grant Agreement. Such compliance issues may have links to the expenditure of grant funds by recipients, which then raises the issue of the eligibility of these expenses for funding by the Global Fund. Such non-compliance is based on the provisions of the STC.²⁵ The OIG does not aim to conclude on the appropriateness of seeking refunds from recipients, or other sanctions on the basis of the provisions of the Program Grant Agreement.

Various provisions of the STC provide guidance on whether a program expense is eligible for funding by the Global Fund. It is worth noting that the terms described in this section are to apply to Sub-Recipients as well as Principal Recipients.²⁶

At a very fundamental level, it is the Principal Recipient’s responsibility “to ensure that all Grant funds are prudently managed and shall take all necessary action to ensure that Grant funds are used solely for Program purposes and consistent with the terms of this Agreement”.²⁷

In practice, this entails abiding by the activities and budgetary ceilings proposed in the Requests for Disbursement, which in turn must correspond to the Summary Budget(s) attached to Annex A of the Program Grant Agreement. While this is one reason for expenses to be ineligible, expending grant funds in breach of other provisions of the Program Grant Agreement also results in a determination of non-compliance.

Even when the expenses are made in line with approved budgets and work plans, and properly accounted for in the program’s books and records, such expenses must be the result of processes and business practices which are fair and transparent.

The STC specifically require that the Principal Recipient ensures that: (i) contracts are awarded on a transparent and competitive basis, [...] and (iv) that the Principal Recipient and its representatives and agents do not engage in any corrupt practices as described in Article 21(b) of the STC in relation to such procurement.²⁸

The STCs explicitly forbid engagement in corruption or any other related or illegal acts when managing Grant Funds: “The Principal Recipient shall not, and shall ensure that no Sub-Recipient or person affiliated with the Principal Recipient or any Sub-Recipient [...] participate(s) in any other practice that is or could be construed as an illegal or corrupt practice in the Host Country.”²⁹

Amongst prohibited practices is the rule that the Principal Recipient shall not and shall ensure that no person affiliated with the Principal Recipient “engage(s) in a scheme or arrangement between two or more

²⁵ Note: The STC are revised from time to time, and specific STCs exist for certain Principal Recipients which are United Nations organizations (including UNDP) due to their legal status. Every grant is subject to the STC of the Program Grant Agreement signed for that particular grant.

²⁶ Standard Terms and Conditions (2012.09) at Art. 14(b):

http://www.theglobalfund.org/documents/core/grants/Core_StandardTermsAndConditions_Agreement_en

²⁷ Id. at Art. 9(a) and Art 18(f)

²⁸ Id. at Art. 18(a)

²⁹ Id., at Art. 21 (b).

bidders, with or without the knowledge of the Principal Recipient or the Sub-Recipient, designed to establish bid prices at artificial, non-competitive levels.”³⁰

The Global Fund’s Code of Conduct for Suppliers and Code of Conduct for Recipients further provide for additional principles by which recipients and contractors must abide, as well as remedies in case of breaches of said fundamental principles of equity, integrity and good management. The Codes also provide useful definitions of prohibited conducts.³¹

The Codes are integrated into the STC through Article 21(d) under which the Principal Recipient is obligated to ensure that the Global Fund’s Code of Conduct for Suppliers is communicated to all bidders and suppliers.³² It explicitly states that the Global Fund may refuse to fund any contract with suppliers found not to be in compliance with the Code of Conduct for Suppliers. Similarly, Article 21(e) provides for communication of the Code of Conduct for Recipients to all Sub-Recipients, as well as mandatory application through the Sub-Recipient agreements.³³

Principal Recipients are contractually liable to the Global Fund for the use of all grant funds, including expenses made by Sub-Recipients and contractors.³⁴

The factual findings made by the OIG following its investigation and summarized through this report can be linked to the prohibited conducts or other matters incompatible with the terms of the Program Grant Agreements.

Reimbursements or Sanctions

The Secretariat of the Global Fund is subsequently tasked with determining what management actions or contractual remedies will be taken in response to those findings.

Such remedies may notably include the recovery of funds compromised by contractual breaches. Article 27 of the STC stipulates that the Global Fund may require the Principal Recipient “to immediately refund to the Global Fund any disbursement of the Grant funds in the currency in which it was disbursed [in cases where] there has been a breach by the Principal Recipient of any provision of this (sic) Agreement [...] or the Principal Recipient has made a material misrepresentation with respect to any matter related to this Agreement.”³⁵

According to Article 21(d), “in the event of non-compliance with the Code of Conduct, to be determined by the Global Fund in its sole discretion, the Global Fund reserves the right not to fund the contract between the Principal Recipient and the Supplier or seek the refund of the Grant funds in the event the payment has already been made to the Supplier.”³⁶

Furthermore, the UNIDROIT principles (2010), the principles of law governing the grant agreement, in their article 7.4.1, provide for the right of the Global Fund to seek damages from the Principal Recipient in case non-performance, in addition to any other remedies the Global Fund may be entitled to.

Additional sanctions, including with respect to Suppliers, may be determined pursuant to the Sanction Procedure of the Global Fund, for breaches to the Codes.

In determining what non-compliant expenditures are to be proposed as recoverable, the OIG advises the Secretariat that such amounts typically should be: (i) amounts, for which there is no reasonable assurance about delivery of goods or services (unsupported expenses, fraudulent expenses, or otherwise irregular

³⁰ Id. at Art. 21(b)

³¹ Available at http://www.theglobalfund.org/documents/corporate/Corporate_CodeOfConductForSuppliers_Policy_en ; http://www.theglobalfund.org/documents/corporate/Corporate_CodeOfConductForRecipients_Policy_en

³² Standard Terms and Conditions (2012.09) at Art. 21(d)

³³ Id. at Art. 21(e)

³⁴ Id. at Art. 14

³⁵ Id. at Art. 27(b) and (d)

³⁶ Id.

expenses without assurance of delivery), (ii) amounts which constitute overpricing between the price paid and comparable market price for such goods or services, or (iii) amounts which are ineligible (non-related) to the grant scope or not included in the approved work plans and budgets.