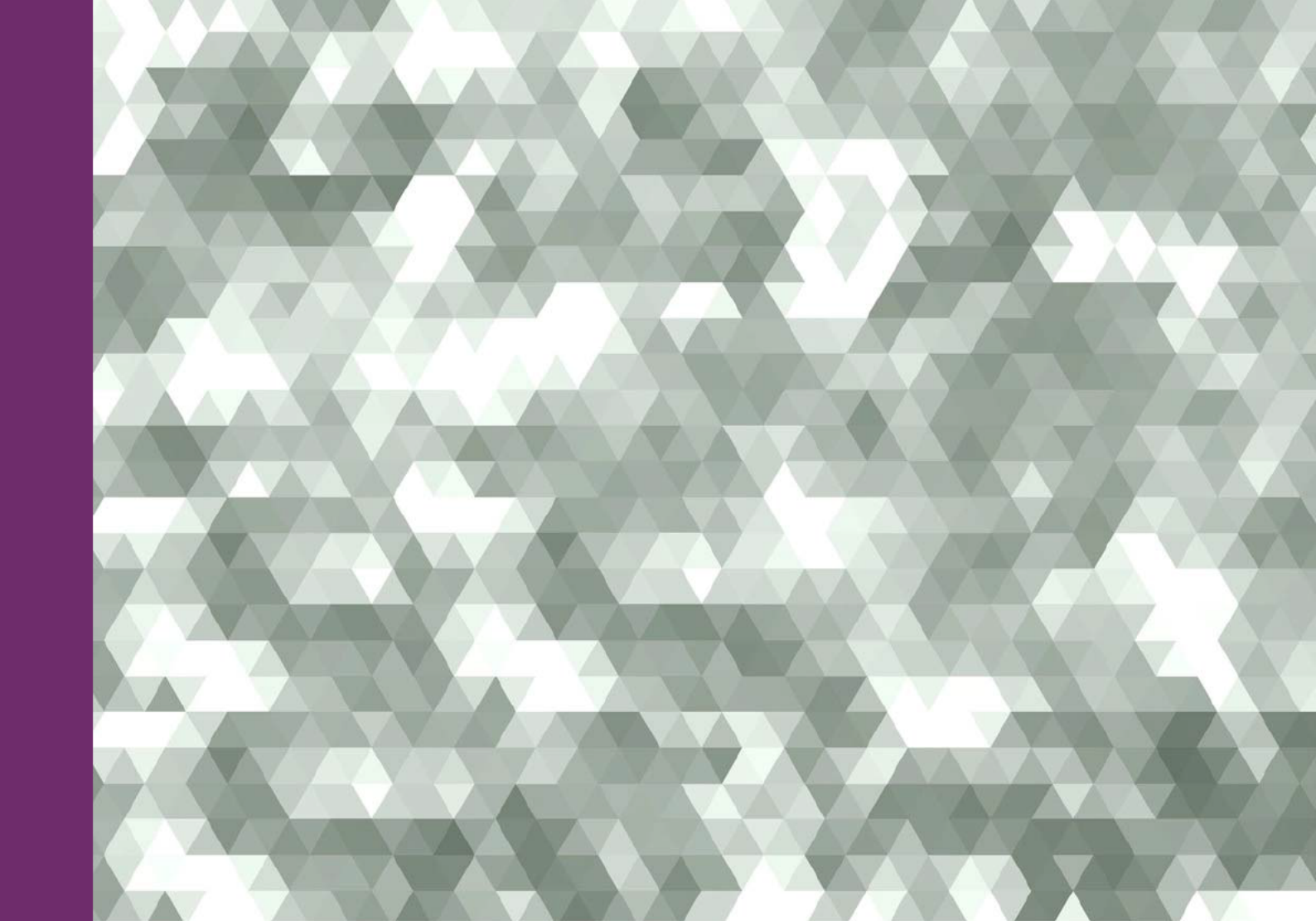




Investigation Report

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), PNLP (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), PNLP 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 PNLP 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 PNLP) 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)	PNLP (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 PNLP Coordinator [see the OIG findings in Section 03] and the PNLP 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 PNLP 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 PNLP 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 PNLP 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 PNLP 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 PNLP 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 PNLP 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 PNLP, 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 PNLP 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 PNLP Coordinator and another PNLP 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 PNLP 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 PNLP of Toyota Tsusho as the winning bidder on 18 August 2008, the then PNLP 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 PNLP 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 PNLP 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 PNLP 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 PNLP 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 PNLP 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 PNLP 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	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 PUDRs and working papers. This procedure would avoid any type of potential manipulations with financial data by the Principal or sub-recipient staff members.	a. 30 June 2015 (In progress) b. 31 December 2014 c. 31 December 2014 (Ongoing)
4.	Collusion/ Mismanagement	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. 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.	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	17,746,793	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	30,325,996	29,013,463	22,258,614
NGR-506-G04-M (PR: UNDP ¹³)	PNLP (SR)	X	2,247,164	1,913,807
	Total	8,950,883	2,247,164	1,913,807
NGR-506-G05-T (PR: UNDP ¹⁴)	PNLT (SR)	X	4,601,411	3,197,292
	Total	10,837,765	4,601,411	3,197,292
NGR-304-G01-H	CISLS (PR)	X	10,419,460	4,537,459
	Total	10,419,863	10,419,460	4,537,459
Grand total		78,281,300	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	Anomalies common to all transactions: - 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. Anomalies related to the expense amounting CFA 2,062,400: - 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. Anomalies related to the expense amounting CFA 1,687,500: - 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. - The deadline for bid submission was 22 February 2009, and the bid evaluation supposedly took place on 22 February at 9 am.
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	Anomalies common to all transactions: - 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. - Differences in invoices across same vendor. - Absence of bid documentation. - 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.
19/02/2009	Complexe Scolaire Bethsalell	Cours de mise a niveau des OEV	1,380,000	2,686	
05/10/2009	Complexe Scolaire Bethsalell	Cours de mise a niveau des OEV	7,500,000	16,932	
12/03/2010	Complexe Scolaire Bethsalell	Cours de mise a niveau des OEV	1,780,000	3,681	
					Anomalies related to the expense amounting CFA 7,500,000: - 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. Anomalies related to the expense amounting CFA 5,814,000: - 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. Anomalies related to the expense amounting CFA 2,814,295: - The number of students charged is 250 while the list of beneficiaries includes only 124 beneficiaries. - Absence of the contract. Anomalies related to the expense amounting CFA 1,780,000: - Absence of the contract. Anomalies related to the expense amounting CFA 1,380,000: - 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: Questionable identity of the beneficiaries: - 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.
26/11/2008	Ets Abdel Nasser Razak	Achats de vivres	1,300,000	2,521	
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				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). 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. Non-compliance with the procurement process: - Tender limited to two bidders. - Absence of tender selection minutes.
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	The OIG noted the following anomalies: 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. 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). 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.
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: 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. - The beneficiary on the check is different from supplier. - Copy of check not obtained. 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.
24/11/2008	Ets Goumar Souley	Achats de materiels de tissage	1,200,000	2,327	
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	
05/12/2008	Ets Goumar Souley	Achats de fournitures de tissage	1,000,000	2,053	
05/01/2009	Ets Goumar Souley	Achats de fournitures scolaires	1,176,000	2,381	
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	

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). 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	Achats de vivres	150,000	169	
15/10/2009	Ets Goumar Souley	Location materiel de sonorisation	75,000	169	
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	The OIG noted the following anomalies: Anomalies common to all transactions: - Differences in invoices across same vendor. - Differences in delivery notes across same vendor. - Different signatures of the same supplier. - In most cases, bids of the different tenderers have the same format and the same
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				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). - 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. Anomalies related to the expense amounting CFA 1,500,000: - Absence of confirmation of goods delivery receipt. - Arithmetic error on the proforma invoice of the tenderer "Ets Ahmed Agali". Anomalies related to the expense amounting CFA 1,300,000: - Absence of the delivery note. Anomalies related to the expense amounting CFA 1,000,000: - Absence of the delivery note. Anomalies related to the expense amounting CFA 350,000: - 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	The OIG noted the following anomalies: Anomalies common to all transactions: - Absence of competitive tender. - Absence of invoices. - No training report. - No beneficiary lists. Anomalies related to the expense amounting CFA 1,800,000: - The training contract does not specify the details of the supplier. Anomalies related to the expense amounting CFA 1,000,000 FCFA (19/06/2009): - 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.
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	

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	Prélèvement	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	Prélèvement	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	Prélèvement	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	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. 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. 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.
10/12/2007	Sahel Graphic		Reprographie de manuel de formation thérapeutique sur la politique ACT	12,375,000	27,481	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. The OIG tried to contact the other bidder Ets Alkou Tounkara, which was unreachable on both numbers. 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).

Invoice date	Vendor	Invoice number	Goods or services	Invoice amount, CFA	Invoice amount, US\$	OIG observations
						- No final invoice. - No copy of the payment.
20/08/2008	Iacartsgraphiques		Fournitures	3,032,200	7,289	The OIG noted inconsistencies in dates of supporting documents for this expense: - 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	The OIG noted inconsistencies in dates of supporting documents for this expense: - 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. The OIG noted that tax identification and trade register numbers, as well as vendor contact details (address, phone number) were absent on the invoice.
16/07/2010	I KALILOU KODO		Reprographie des fiches et rapports de collectifs de données	4,101,800	7,981	The OIG noted inconsistencies in dates of supporting documents for this expense: - 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	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. 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.
03/03/2011	CW		Reprographie pré-test	2,740,000	5,846	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.
18/03/2011	Feuille Express		Reprographie	1,856,350	3,960	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: ? .
22/03/2011	Ousmane Tinni Seydou		Carte téléphonique	500,000	1,067	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. The OIG noted that tax identification and trade register numbers, as well as vendor contact details (address, phone number) were absent on the invoice.
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	Palement 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 PNLP 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 (recipient of payment: PNLP accountant)	6,300,000	13,125
28/05/2008	Other	PAIEMENT CHQ N. 5425409 (recipient of payment: PNLP accountant)	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 (recipient of payment: PNLP accountant)	1,620,000	3,375
14/08/2008	Other	PAIEMENT CHQ N. 5425430 (recipient of payment: PNLP accountant)	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: PNLP 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: PNLP 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: PNLP 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: PNLP accountant)</i>	1,120,000	2,333
08/01/2009	Other	PAIEMENT CHQ N. 5425448 <i>(recipient of payment: PNLP accountant)</i>	1,120,000	2,333
27/01/2009	Other	RETRAIT ESPECES SUR CPTE 00102010054	1,460,160	3,042
27/01/2009	Other	RETRAIT ESPECES SUR CPTE 00102030003	1,120,000	2,333
28/01/2009	Other	O/V <i>(recipient of payment: PNLP 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: PNLP 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: PNLP 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: PNLP accountant)</i>	500,000	1,042
28/05/2009	Other	PAIEMENT CHQ N. 6105493 <i>(recipient of payment: PNLP 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: PNLP 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 (recipient of payment: PNLP accountant)	3,788,878	7,893
27/08/2009	Other	PAIEMENT CHQ N. 6303704 (recipient of payment: PNLP accountant)	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 (recipient of payment: PNLP accountant)	7,228,363	15,059
29/09/2009	Other	PAIEMENT CHQ N. 6303709 (recipient of payment: PNLP accountant)	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 (recipient of payment: PNLP accountant)	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 (recipient of payment: PNLP accountant)	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: PNLP 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: PNLP 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: PNLP accountant)</i>	6,546,398	13,638
08/12/2010	Other	PAIEMENT PAR CAISSE CHQ N. 6457984 <i>(recipient of payment: PNLP 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: PNLP 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: PNLP 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: PNLP 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: PNLP accountant)</i>	3,142,408	6,547
06/04/2011	Other	PAIEMENT PAR CAISSE CHQ N. 6458017 <i>(recipient of payment: PNLP 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) – PNLP (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 account)</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	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. The OIG noted the following other anomalies: Anomalies related to the expense amounting CFA 5,450,000: - The order form is not valued. - No copy of the payment. Anomalies related to the expense amounting CFA 445,000: - 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. 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.
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	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. 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. 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. 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. The OIG noted the following other anomalies: - 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). Based on the preponderance of evidence, the OIG finds that this procurement was collusive.
12/11/2009	Yacouba Dan Maradi	Location d'un camion	4,564,267	10,364	10,364	The OIG noted inconsistencies in dates of supporting documents for this expense: - 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	Palement 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	Palement salaire mois de Novembre 2009	132,457	276
23/11/2009	Salaries	Palement salaire mois de Novembre 2009	571,050	1,190
23/11/2009	Salaries	Salaire Novembre 2009	350,000	729
23/11/2009	Salaries	Palement salaire mois de Décembre 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	Palement salaire mois de Décembre 2009	571,050	1,190
12/02/2010	Salaries	AGR Q13	1,033,132	2,152
22/02/2010	Salaries	Palement salaire mois de Février 2010	630,750	1,314
22/02/2010	Salaries	Palement 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	Palement salaire mois de Mars 2010	630,750	1,314
28/06/2010	Salaries	Salaire Juin 2010	378,450	788
04/08/2010	Salaries	Palement 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	Palement 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	Palement salaire mois de Décembre 2010	147,175	307
27/12/2010	Salaries	Palement 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 trimestrielle 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 trimestrielle des districts	869,428	1,811
13/05/2008	Per Diem	Appui à la supervision trimestrielle régionale	869,428	1,811
13/05/2008	Per Diem	DRSP Ta appui à la supervision trimestrielle régionale	754,462	1,572
13/05/2008	Per Diem	Appui à la super trimestrielle 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 trimestrielle 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 trimestrielle des districts	434,714	906
13/05/2008	Per Diem	Appui à la super trimestrielle des districts	434,714	906
13/05/2008	Per Diem	Appui à la supervision trimestrielle régionale	418,598	872
13/05/2008	Per Diem	Appui à la supervision trimestrielle 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	Palement des impôts 4e trimestre 2010	296,099	617
19/05/2011	Other	Palement des impôts 2e trimestre 2011	279,056	581
24/06/2011	Other	Palement 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) – PNLT (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 NIGERIEENNE 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/2009	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 coudre ,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 coudre ,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.