UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations

CONSOLIDATED REPORT

ON

AUDITS OF UNDP COUNTRY OFFICES AS PRINCIPAL RECIPIENTS OF GRANTS

FROM THE GLOBAL FUND TO FIGHT AIDS, TUBERCULOSIS AND MALARIA

FOR THE PERIOD JANUARY TO DECEMBER 2013

Report No. 1301

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**Consolidated Report on audits of UNDP Country Offices as Principal Recipients of grants
from the Global Fund to Fight AIDS, Tuberculosis and Malaria
Executive Summary**

Background

In February 2013, the UNDP Office of Audit and Investigations (OAI) analysed the lessons learned and recommendations from the OAI audits of the Global Fund to Fight AIDS, Tuberculosis and Malaria (Global Fund) grants managed by UNDP as the Principal Recipient. As of December 2013, UNDP was the Principal Recipient in 26 countries, and was managing 53 Global Fund grants totalling $1.66 billion.

Audit coverage

OAI issued 14 audit reports in 2013, covering the UNDP Principal Recipient function in 10 countries (Chad, the Democratic Republic of the Congo, Iran, Iraq, Kyrgyzstan, Mali, Niger, South Sudan, Sudan, and Zimbabwe). The number of Global Fund grants audited was 53, with a total expenditure of $399.8 million. Of the 14 audit reports issued, 4 were rated "satisfactory", 9 "partially satisfactory" and 1 "unsatisfactory."

The 14 audits reported a total of 83 issues and made a total of 74 recommendations to address those issues. Twenty-nine recommendations, or 39 percent, were rated high priority. Many of the issues reported had also been noted in audit reports of prior years. The recurring or key issues were:

(a) weaknesses in the liquidation of Sub-recipient advances;
(b) weaknesses in warehouse management;
(c) quality assurance testing for finished pharmaceutical products not performed, or performed but not in a timely manner; and
(d) weaknesses in asset management.

To ensure the successful implementation of Global Fund grants, OAI recommended that:

▪ Country Offices implement a system of verification of the liquidation of at least 80 percent of prior advances before approving new advances, and ensure that the Sub-recipients have the appropriate capacity to prepare quarterly reports by closely working with the Sub-recipients to identify and analyse weaknesses and set up a plan to address them;
▪ the supply management of health products be strengthened, especially storage conditions, floor plans, record-keeping, and that stock management be improved to avoid potential stock-outs;
▪ finished pharmaceutical products be tested throughout the supply chain by laboratories that meet the requirements of the Global Fund quality assurance policy; and
▪ mid-year and end-year physical verifications be conducted for all warehouses and assets reconciled with the list of assets; that assets be properly tagged and registered in Atlas; and that any stolen assets be reported and investigated in a timely manner.

OAI also audited the quantification and forecasting process, as well as grant closure as a cross-cutting area in 2013 (refer to Section V). Delayed grant closure was noted in most countries where the process was reviewed.

Implementation of audit recommendations

In close cooperation with the Bureau for Development Policy, OAI monitors, on a quarterly basis, the progress achieved by UNDP Country Offices in implementing audit recommendations. OAI recognizes that the implementation of audit recommendations requires time. As of 27 March 2014, the rate of implementation of the recommendations for the 14 audit reports issued between 1 January and 31 December 2013 was 32 percent, as detailed in Section III of this report. It should be highlighted that 8 of the 14 audit reports (more than 50 percent) were recently issued, in December 2013, less than six months before the date at which OAI calculated the implementation rate.

Antoine Khoury
Officer-in-Charge
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I.   Profile of Global Fund grants managed by UNDP as Principal Recipient

The Global Fund is a global public/private partnership dedicated to attracting and disbursing resources to prevent and treat HIV/AIDS, tuberculosis, and malaria. As of 31 December 2013, UNDP served as Principal Recipient in 26 countries, with 53 active grants (2 to 5-year duration) totalling $1.66 billion.

As Principal Recipients, UNDP Country Offices are required to implement the Global Fund grants according to the terms and conditions of grant agreements signed between both parties. On a country by country basis, UNDP may agree to a special condition to be included in Annex A of the grant agreement, requiring either the delivery of a Capacity Development Plan for national entities to assume the Principal Recipient role, or a Capacity Development Roadmap. Except in donor-constrained countries (countries that are under sanctions from donors), the role of UNDP as Principal Recipient is time-bound.

UNDP usually operates as the Principal Recipient in countries with poor governance, limited transparency and accountability, inadequate capacity, political constraints, and/or humanitarian emergencies. As a consequence, there is an inherently higher risk related to the implementation of the Global Fund grants in such environments.

Scope of the audit of Global Fund grants

Since 2009, OAI has been conducting dedicated audits of Global Fund grants in severe and high risk countries, including countries managed under the Global Fund's Additional Safeguard Policy[1], which are: Chad, the Democratic Republic of the Congo, Haiti, Iran, Iraq, Mali, State of Palestine, South Sudan, Sudan, Syria and Zimbabwe. Global Fund grants in the Additional Safeguard Policy countries are normally audited annually; grants in other countries are audited in accordance with a risk-based audit cycle. The general objectives of these audits are to assess the effectiveness of risk management, the adequacy and effectiveness of controls, and the governance processes of UNDP. They aim to provide reasonable assurance to the Administrator regarding the:

- reliability and integrity of financial and operational information, including accuracy of financial reports submitted to the Global Fund;
- effectiveness and efficiency of operations;
- safeguarding of assets; and
- compliance with legislative mandates, regulations and rules, policies and procedures, and with the grant agreements signed with the Global Fund.

The scope of the audits of Global Fund grants included all activities related to the implementation of Global Fund grants by UNDP Country Offices. The implementation activities were grouped into five categories for audit purposes. During the period covered by this consolidated report, the quantification and forecasting sub-category was added as a cross-cutting sub-area to complement the audit approach to the procurement and supply management category.

A draft version of the consolidated report had been shared with the Bureau for Development Policy and their comments had been taken into consideration in the final report.

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[1] The Additional Safeguards Policy is a range of tools established by the Global Fund as a result of its risk management processes.

II.   Overview of the audits

The 14 audit reports covered 53 grants with total expenditure of $418 million. Of the 14 audit reports issued, 4 were rated "satisfactory", 9 were rated "partially satisfactory" and 1 was rated "unsatisfactory." Of the 14 audit reports issued, 2 reports[2] were for countries that were audited for the first time.

Figure 1: Global Fund grants audited in Country Offices

Country Office	Report No.	Issue Date	Audit Rating	Audited Period	Expenditure during the audited period (in $ million)	Global Fund Grants Audited					No. of Audit Issues	No. of Recomme-ndations
						Total	HIV/ AIDS	TB	Malaria	CCM/ HSS		
Chad	1142	26-Nov-13	Unsatisfact-ory	1-Jan-11 to 31-Dec-12	$28.0	3	-	-	3	-	14	11
Democratic Republic of the Congo	1066	16-May-2013	Partially Satisfactory	1-Aug-11 to 31-July-12	$21.4	4	2	1	1	-	6	4
Democratic Republic of the Congo	1190	13-Dec-13	Partially Satisfactory	1-Aug-12 to 30-Apr-13	$6.4	4	2	1	1	-	6	6
Iran	1080	9-May-13	Partially Satisfactory	1-Jan-11 to 31-Dec-11	$10.6	3	1	1	1	-	7	6
Iran	1195	19-Dec-13	Partially Satisfactory	1-Jan-12 to 31-Dec-12	$12.9	3	1	1	1	-	4	4
Iraq	1194	18-Dec-13	Partially Satisfactory	1-Jan-12 to 31-Dec-12	$8.5	1	-	1		-	4	4
Kyrgyzstan	1193	11-Dec-13	Satisfactory	1-Jan-12 to 31-May-13	$11.9	3	1	1	1	-	4	4
Mali	1149	9-Dec-13	Satisfactory	1-Nov-12 to 30-Jun-13	$11.0	2	2	-	-	-	5	5
Niger	1139	9-Dec-13	Partially Satisfactory	1-Jan-12 to 31-Dec-12	$0.3	2	-	1	1	-	6	3
South Sudan	1017	10-Apr-13	Partially Satisfactory	1-Jan-11 to 30-Jun-12	$24.3	4	1	2	-	1	5	5
South Sudan	1188	19-Dec-13	Partially Satisfactory	1-Jul-12 to 30-Jun-13	$19.8	4	1	2	-	1	6	6
Sudan	1072	2-Jul-13	Partially Satisfactory	1-Jan-11 to 30-Jun-12	$33.0	7	2	3	2	-	8	8
Zimbabwe	1089	5-Mar-13	Satisfactory	1-Jan-11 to 31-Aug-12	$88.7	9	2	2	4	1	4	4
Zimbabwe	1238	10-Dec-13	Satisfactory	1-Sep-12 to 31-Aug-13	$123.0	4	1	1	1	1	4	4
				Total:	**$399.8**	**53**	**16**	**17**	**6**	**4**	**83**	**74**

III.   Implementation of audit recommendations

OAI, in close cooperation with the Bureau for Development Policy Global Fund Partnership Team, continuously monitors the progress achieved by UNDP Country Offices in implementing the audit recommendations made. Country Offices are required to report any progress made directly in CARDS and to upload supporting documentation. This information is subsequently validated by OAI.

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[2] The two countries were Kyrgyzstan and Mali.

The 14 audit reports contained a total of 74 recommendations. The distribution of the 74 recommendations by audit area or category was as follows: procurement and supply management (32 recommendations), programme management (17 recommendations) and Sub-recipient management (15 recommendations), which in total accounted for about 86 percent of the 74 recommendations made. The finance (5 recommendations) and governance and strategic management (5 recommendations) areas received the remaining recommendations. Thus, the two main areas of concern emanating from the OAI audits were procurement and supply management, and programme management.

The data contained in this section of the report represents the 74 recommendations included in the 14 reports issued between 1 January and 31 December 2013. The implementation rates for each audit are described in Figure 2. It is worth noting that 8 of the 14 audit reports (more than 50 percent) were recently issued, in December 2013, less than six months before the issuance of the present consolidated report.

Of the 74 recommendations, 29 recommendations (39 percent) were rated high priority. Of these high priority recommendations, 7 (24 percent) had been fully implemented.

Figure 2: Implementation rate of the OAI Global Fund audits as of 27 March 2014

Country Office	Report No.	Issue date	No. of recommendations	Implementation rate as of 28 March 2014 (%)
Chad	1142	26-Nov-13	11	0%
Congo (Dem. Republic of)	1066	16-May-13	4	75%
Congo (Dem. Republic of)	1190	13-Dec-13	6	17%
Iran	1080	9-May-13	6	83%
Iran	1195	19-Dec-13	4	0%
Iraq (Republic of)	1194	18-Dec-13	4	0%
Kyrgyzstan	1193	11-Dec-13	4	0%
Mali	1144	9-Dec-13	5	20%
Niger	1139	9-Dec-13	3	33%
South Sudan	1017	10-Apr-13	5	80%
South Sudan	1188	19-Dec-13	6	0%
Sudan	1072	2-Jul-13	8	75%
Zimbabwe	1089	5-Mar-13	4	100%
Zimbabwe	1238	10-Dec-13	4	0%
Total			**74**	**32%**

The important issues identified from Global Fund audits, which are described in more detail in Sections IV and V of this report, were:

(a) weaknesses in the liquidation of Sub-recipient advances;
(b) weaknesses in warehouse management;
(c) quality assurance testing for finished pharmaceutical products not performed, or performed but not in a timely manner;
(d) weaknesses in asset management; and
(e) delayed grant closure.

Many of the recurring issues, *inter alia*, include lapses in procurement and supply management, specifically: weaknesses in the quality assurance process for finished pharmaceutical products, weaknesses in the monitoring and oversight of the Sub-recipient, as well as weaknesses in the reporting of the Sub-recipients. These weaknesses were noted in previous audit reports, although they did not necessarily apply to the same countries. It is also recognized that some corrective measures that would have been taken in a previous year may not have immediate results in all Country Offices. This consolidated report aims to highlight to the Bureau for Development Policy these recurring issues so that appropriate actions and follow-up measures are taken.

IV. Detailed description of recurring and/or high priority corporate issues in Global Fund grants

A. Sub-recipient management

Issue 1   Inadequate oversight of Sub-recipients

UNDP as Principal Recipient provides funding to the Sub-recipient to carry out activities planned under the grant agreements. The working arrangements between UNDP and its Sub-recipients are paramount to the accomplishment of the objectives of the programme. As part of these arrangements, Sub-recipients are required to submit to the Principal Recipient quarterly reports no later than 30 days after the end of each quarter. Additionally, annual reports, which include financial and programmatic information, are also required to be submitted. In its audit reports, OAI noted weaknesses in Sub-recipient reporting in at least five countries (the Democratic Republic of the Congo, Iran, Kyrgyzstan, Mali, and Sudan).

In particular, OAI noted:

- disbursement of advances to Sub-recipients without liquidating prior advances;
- delays of more than six months in clearing advances made to Sub-recipients due to untimely submission of supporting documentation;
- lack of liquidation of the advances in Atlas prior to receipt of the supporting documents, and submission of incomplete Sub-recipient reports;
- inadequate documentation in support of expenditures reported by the Sub-recipients;
- weaknesses in quarterly reports submitted by the Sub-recipients; and
- weak capacity of Sub-recipients in preparing timely and complete liquidation reports, making it challenging for UNDP Country Offices to consolidate the information required and to submit their Progress Update and Disbursement Requests to the Global Fund on time.

Inadequate guidance or supervision of Sub-recipients at the Country Office level and the lack of capacity of the Sub-recipients were the main causes of the weaknesses noted.

OAI recommended the following: that Country Offices implement a system of verification of the liquidation of at least 80 percent of prior advances before approving new advances; that Country Offices ensure that the Sub-recipients have the appropriate capacity to prepare quarterly reports by closely working with the Sub-recipients to identify and analyse weaknesses and set up a plan to address them; and that the UNDP Programme Management Unit conduct quarterly joint missions with national partners as stipulated in the Monitoring and Evaluation Plan.

B. Procurement and supply management

Issue 2   Weaknesses in storage management and storage conditions

According to the Global Fund Quality Assurance Policy for Pharmaceutical Products and Article 18 of the grant agreement, the Principal Recipient shall comply with, and shall ensure that its Sub-recipients comply with the WHO Guidelines for Good Storage Practices and Good Distribution Practices for Pharmaceutical Products.

OAI noted inadequate storage conditions and inadequate management in the main warehouses and the service deliveries in a least seven countries (Chad, Iran, Kyrgyzstan, Mali, Niger, South Sudan, and Zimbabwe) such as inadequate/lack of oversight of health product stocks; lack of insurance over medical supplies throughout the supply chain; and delays in the disposal of expired health products.

Inadequate stock management may result in the misappropriation, loss, inadequate supply, and deterioration of health products, and reduce the availability of treatment products available to patients, thereby negatively affecting grant implementation and expected outcomes.

The main causes of the weaknesses noted were: that the Programme Management Unit did not ensure that mid-year and end-year inventories were performed at the central and regional warehouses; the absence of incinerators to properly dispose of expired drugs; and weak capacity of the Sub-recipient to monitor oversight of the warehouse.

OAI recommended that Country Offices strengthen the supply management of health products, including storage conditions, floor plans, and record keeping, and improve stock management to reduce the risk of stock-outs.

The Bureau for Development Policy Global Fund Partnership Team commented that the absence of incinerators was an issue in many countries, and one which could only be handled with a provision in the grant, the Global Fund's approval of the plan and the government and partner's agreement on the installation and method of disposal. It agreed that conducting a physical inventory once a year was a must, but also indicated that conducting more than one physical inventory a year may often present a challenge, given that an overall inventory can take between one and three weeks, during which all other activities of the warehouse need to be halted. Lastly, it clarified that, as a standard approach, all UNDP Country Offices must have inventory covered by an international insurance plan similarly distribution sites/service deliveries must have a provision for insurance at the local level.

Issue 3   Weakness in quality assurance testing

Global Fund policies require that Principal Recipients obtain and test random samples of finished pharmaceutical products at different points in the supply chain from receipt in-country, to delivery of the

finished pharmaceutical products to end-users/patients. Such samples must be tested for compliance with applicable quality standards by a laboratory pre-qualified by WHO or accredited in accordance with the International Organization for Standardization Standard 17205: calibration and testing laboratories, or by a laboratory contracted by the Global Fund.

OAI noted weaknesses in the quality assurance process in at least four countries (Iraq, Kyrgyzstan, Mali, and South Sudan). In particular, OAI noted that finished pharmaceutical products were not tested by a prequalified or accredited laboratory and that quality control checks were not performed throughout the entire distribution chain. Failing to test finished pharmaceutical products at different points in the supply chain and by a pre-qualified or accredited laboratory may lead to the delivery of sub-standard finished pharmaceutical products to end-users/patients, putting their lives and the reputation of UNDP at risk.

OAI recommended that finished pharmaceutical products be tested throughout the supply chain by laboratories which meet the requirements of the Global Fund quality assurance policy. In addition, Country Offices should coordinate with the Global Fund Partnership Team of the Bureau for Development Policy to ensure that the quality assurance plan for the country complies with Global Fund requirements.

The Bureau for Development Policy Global Fund Partnership Team indicated that it included in its programme for 2014 a more systematic monitoring of quality control tests done, consolidated reporting of the test results and that it would facilitate access to quality control laboratories by establishing long term agreements with authorized laboratories.

Issue 4   Weaknesses in asset management

The UNDP Programme and Operations Policies and Procedures state that the physical safeguarding of assets is the responsibility of the Project Manager, who must ensure that assets are registered in Atlas as soon as they are received. Lost assets must be promptly investigated, and the Contracts, Assets and Procurement Committee must authorize the removal of the assets from the assets list.

According to the assets management guidance note for Global Fund grants, assets that are procured for, and used by Country Offices or Global Fund Programme Management Units must be entered into Atlas and reported in line with International Public Sector Accounting Standards (IPSAS).

OAI noted weaknesses in the management of assets in at least six countries (Chad, the Democratic Republic of the Congo, Iraq, Niger, South Sudan, and Zimbabwe). In particular, OAI noted the failure to conduct physical verification of assets at year-end; theft of assets valued at $22,000 at the Sub-recipient level, which did not lead to a follow-up investigation or informing the Contracts, Assets and Procurement Committee as required by UNDP's policies and procedures; failure to capitalize $20,000 worth of computers in accordance with IPSAS procedures and; laboratory equipment procured in 2010 and 2012 totalling $1.2 million and intended to be distributed to Sub-recipients still kept in storage. The Principal Recipient explained that the reason for the delay was due to the unavailability of personnel at the health facility qualified to operate the equipment. Inadequate asset management could jeopardize achieving project objectives and may expose offices to financial risks.

The main causes of the weaknesses noted were the unavailability of qualified personnel at the health facilities, inadequate oversight and monitoring by the Project Management Unit, and the lack of complete and accurate Asset Registers.

OAI recommended that: Country Offices conduct mid-year and end-year physical asset verifications for all warehouses and reconcile these with the list of assets; assets be properly tagged and registered in Atlas; and that

any stolen assets be reported and investigated in a timely manner. The Bureau for Development Policy Global Fund Partnership Team reported that it was recruiting a Procurement Specialist whose terms of reference would include the monitoring of the existence of, and amendments to Asset Registers.

V. Cross-cutting areas

A. Quantification and forecasting

In July 2013, OAI introduced the review of the quantification and forecasting process as a cross-cutting sub-area. The process was reviewed in three Country Offices (Iran, Iraq, and Mali). One issue pertaining to weaknesses in the quantification process was noted in Mali. OAI recommended that the Country Office strengthen the process by ensuring that the Quantification and Forecasting Committee meet on a regular basis; and that the Office liaises with the national health authorities in order to consider distribution of the stock on-hand before discontinuing the use of any medicine from the national treatment protocol.

B. Grant closure

Issue 5   Protracted grant closure

The process of grant closure was reviewed in the Democratic Republic of the Congo, Niger, South Sudan, Sudan and Zimbabwe. In the Democratic Republic of the Congo, the Global Fund's issuance of the Implementation Letter approving the Grant Closure Plan was delayed from May to September 2012, due the requirement of obtaining the Country Coordination Mechanism's endorsement. The late approval of the Implementation Letters shortened de facto the period for closure activities and, although no-cost extensions were later granted by the Global Fund, some activities had to be transferred to another Principal Recipient for finalization. The reconciliation of project cash balances was still ongoing in June 2013, and with only six staff remaining to carry out the financial closure of grants, it was unclear how the Country Office would provide the outstanding Progress Update Reports without delays.

In Niger, some activities necessary to proceed with the closure of grants were still ongoing and, for one grant, in February 2013, the Country Office had still not received feedback from the Global Fund on their Grant Closure Plan submitted in December 2012.

In South Sudan, grants operationally closed in 2010 and 2011 were either financially closed in 2013 or awaiting further closure activities or approval. Similarly, in Sudan, OAI noted in October 2012 that action pending from one Sub-recipient was delaying the closure of grants planned for June and September 2011. The Bureau for Development Policy Global Fund Partnership Team reported that it had established a centralized system for monitoring grant closures. In 2013, an exercise was conducted to support the Country Offices in that regard.

Annex 1: Summary of audit ratings

Audit sections/Audit reports	South Sudan	DRC	Sudan	Iran	Zimbabwe	Bosnia Herzegovina	Niger	Chad	Mali	South Sudan	DRC	Kyrgystan	Iraq	Iran	Zimbabwe
Report number	1017	1066	1072	1080	1089	1130	1139	1142	1149	1188	1190	1193	1194	1195	1238
Overall rating	**PS**	**PS**	**PS**	**PS**	**S**	**PS**	**PS**	**U**	**S**	**PS**	**PS**	**S**	**PS**	**PS**	**S**
Governance and strategic management	S	PS	S	PS	PS	PS	S	S	S	S	NA	S	S	S	S
Organizational structure	S	PS	S	S	PS	PS	s	PS	S	S	NA	S	S	S	S
Staffing	S	S	S	S	S	U	s	S	S	S	NA	S	S	S	S
Support by the GF Team		S													
Cooperation and coordination with CCM	S		S	PS		S	NA	S			NA	S			S
Capacity building and exit strategy	NA	S	NA	S	S	S	NA	S	NA	S	NA	S	S	S	S
Programme management	**PS**	**PS**	**PS**	**PS**		**S**	**PS**	**S**	**S**	**PS**	**PS**	**S**	**S**	**PS**	**PS**
Project approval and implementation	PS	NA		S	S	S	NA	PS		PS	NA	PS		PS	
Conditions precedent and Special Conditions	S	S	S	S		S	NA	S			NA	S			S
Monitoring and Evaluation	S	PS	S	PS	S	S	NA	U	S	S	NA	S	S	PS	S
Grant closure	PS	PS	PS	PS	NA	PS	PS	NA	NA	S	PS	NA	NA	Not Assessed	S
Sub-recipient management	**S**	**PS**	**PS**	**PS**	**S**	**S**	**PS**	**PS**	**S**	**S**	**PS**	**S**	**S**	**PS**	**S**
Selection, assessment and contracting	S		S	S	S	S	NA	S		S	NA	S	S	NA	S
Funding	S		PS	PS	S	S	NA	U	NA	S	U	PS	S	PS	
Reporting	S		PS	S	S	S	NA	PS	S	PS	NA	PS	PS	S	S
Oversight and monitoring	S		PS	S	S	S	S	U	PS	S	S	S	S	S	PS
Audit	S		PS	S		S		U	NA		NA	S			S
Procurement and supply management	**PS**	**PS**	**PS**	**PS**	**PS**	**PS**	**PS**	**S**	**PS**	**PS**	**PS**	**PS**	**PS**	**S**	**S**
Quantification and Forecasting								PS					S	S	
Procurement of health products	S	S	PS		S	PS	NA	S	S	S	PS	S	S	S	S
Quality assurance of health producs	PS	S	U		S	U	NA	PS	PS	PS	S	PS	PS	S	S
Procurement - other	PS	S	PS		S	S	NA	PS	S	S	PS	S	S	PS	S
Individual contracts	S	S	S		S	PS	NA	S	S	S	S	S	S	S	S
Supply management	PS	S	S		PS	PS	PS	U	PS	PS	S	S	PS	NA	PS
Asset management	S	PS	S		PS	S	PS	PS	S	PS	PS	S	PS	S	S
Finance	**S**	**S**	**PS**	**S**	**S**	**S**	**PS**		**S**	**S**	**PS**	**S**	**S**		**S**
Revenue and Accounts Receivables	S	S	NA	PS	S	S	NA	S	S	S	NA	S	S	S	S
Expenditure	S	S	PS		S	S	S	U	S	S	PS	S	PS	S	S
Accounting for advances															S
Reporting	S	S	S	PS	S	S	PS	S	S	S	S	S	S	S	