

COURT OF ACCOUNTS

synthesis

of the **Public Thematic Report**

January 2007

French aid to victims of the 26 December 2004 tsunami

• Warning

The present synthesis is intended to facilitate reading of, and commentary on, the report of the Court of Accounts that solely commits the Court.

Responses from the administrative bodies and entities concerned are included in the Public Report.

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Presentation

The Court of Accounts is involved in a three-fold audit of funds provided for the relief of Tsunami victims. One of its core missions is to investigate the involvement of the various ministries, in particular foreign affairs, defence and finance. The audit of fund flows statements of entities or organizations that call upon the generosity of the public, under the terms of the law of 7 August 1991, authorizes the Court of Accounts to investigate the use that these entities make of the donations received following the natural disaster in the Indian Ocean. Last, as a member of the United Nations Board of External Auditors, the First President of the French Court of Accounts is participating, together with the other two external auditors, in the audit of UN services, funds and programmes.

After a first assessment in its Public Annual Report for 2005, the Court makes available to the public three reports on the tsunami:

- the first, to which the present synthesis refers, presents an analysis of actions taken by the State and by the 32 non-governmental organisations audited by the Court;

- the second report presents the Court's observations on the 32 tsunami fund flows accounts, entity by entity;

- the third document is the report released in December 2006 by the Panel of External Auditors of the United Nations and the Specialized Agencies on the intervention of the United Nations, its Funds, Programmes and Specialized Agencies in the aftermath of the tsunami. •

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Resources

The surge of generosity

Pictures of the tsunami promptly relayed by the media triggered an unprecedented wave of generosity on the part of the general public as well as of companies and other private-sector partners. Certain emergency relief-oriented NGOs, struck by the disproportion between these resources and actual estimated needs, immediately called off fund-raising. Others, whilst more responsive to needs related to reconstruction, continued with their calls for donations, which insisted mainly on emergency relief.

The fund-raising activity was marked by several unusual features: mobilization of the media and corporate bodies, amount of spontaneous donations, use of Internet, multiplication of initiatives, unusual payment methods (on-line donations, SMS). These original features all contributed to amplifying the volume of donations.

The funds raised from the public by the 32 NGOs audited by the Court soared to a surprisingly high total: the net sum accumulated of donations stands at 288.6 M€

The ten major collecting entities (i.e. a third) collected over 90% of the total resources from generosity with the French Red Cross alone raising a third of the funds; the gap between the largest and the smallest collection is considerable: the ratio is of 1 to 1225.

These donations entailed a fiscal expenditure (tax reductions) of 127.5 M€, of which 120 M€ benefited private individuals and 7.5 M€ companies.

Available resources of the 32 NGOs audited

Once the fund-raising expenses (8 M€), operating expenses (5.6 M€) and reallocated (19.9 M€) or returned (0.2 M€) funds were deducted, the overall resources (from generosity and other sources) available to the 32 NGOs at the end of 2005 for aid to the Tsunami victims totalled approximately 289 M€

Overheads, fund-raising and operating costs represented less than 5% of funds raised. Some NGOs did not report fund-raising or operating expenses, the *modus operandi* of the 32 organisations in this regard showing marked differences in approach.

Part of the funds raised by the NGOs was reallocated to other aid activities or, less frequently, returned to donors. On 31 December 2005, eleven NGOs had reallocated close to 20 M€ to other projects or causes. Large-scale reallocations were made mainly by specialized organisations (medical, for example) while more "general" NGOs had less difficulty in finding other ways of employing surplus funds.

As the donors' wishes must be respected, any reallocation presupposes that donors agree. Some NGOs, in order to avoid having to consult with a great number of donors, contacted exclusively companies. Those that contacted individual donors explained to them, on the one hand, the actual uses being made of the funds and the needs of the affected areas and, on the other, their intervention policy. Responses were rarely negative. Four NGOs refunded donors who did not wish their donations to be reallocated.

Overall available resources of the 32 NGOs that appealed to the public for donations and were audited by the Court (in M€)

Private individuals	214.3
Companies	63.5
Other private sources	10.8
Total of funds raised through donations from the public	288.6
Miscellaneous resources: State, regional authorities and bodies, European Union, own funds	34.1
Grand total	322.7

Mobilization of the public authorities

French public funds mobilized in favour of the tsunami victims in 2004, 2005 and the first half of 2006 amounted to 337 M€ of which 23 M€ came from regional and local authorities. 17.6 M€ of the total amount were donated to international organizations by the French State in response to their emergency appeals and 75 M€ represent France's contribution to the European Community Humanitarian Aid Office (ECHO).

The reaction of the administrative bodies concerned was virtually immediate. A Post-Tsunami Interministerial Delegation (DIPT), operating under the Prime Minister's authority, was created on 18 January 2005 to ensure coordination of French initiatives while the damage evaluation and needs assessment phase was beginning.

Expenditure of ministries and their operators at the end of the first half of 2006 (in M€)

Post-Tsunami Interministerial Delegation	20
Humanitarian emergency relief funds	1.2
Defence (supplementary expenditure for the Beryx operation)	9.7
Loans at preferential rates and moratorium costs	60.4
Funds for world environment and water agencies	2.6
Total of State expenditure	93.9

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Uses of funds

The Court has drawn up a report on the first 18 months after the disaster.

The emergency relief phase: objectives reached

Emergency operations used only a small portion (21 M€) of the overall funds available.

The organisations, in particular emergency relief crews and members of great international networks, were on site principally in Indonesia and Sri Lanka, only a few days after the disaster, and proceeded to carry out emergency operations in fields as varied as first aid, clearing of debris and freeing of bodies, distribution of emergency rations, reestablishing access to water and health care and the setting up of temporary shelters. NGOs specialized in technical domains also intervened as soon as the disaster was known. The general opinion is that response to the state of emergency was, on the whole, appropriate. There was no major gap between initial estimates and actual needs in this emergency relief phase. The only significant discrepancy was an overestimation of the number of wounded.

The decisive and rapid intervention of the public authorities, in particular the Ministry of Defence, was crucial in this initial phase: it was decisive in order to reach the worst affected sites.

The Ministry of Defence's Beryx operation, preceded by the sending of troops to prepare the way for deployment of large-scale air, sea and land transport, was carried out over eight weeks, from 3 January to 20 February 2005. The Ministry for Foreign Affairs arranged the chartering of planes, the availability of supplies and the prefinancing of immediately necessary operations (public safety detachments, reconnaissance and evaluation personnel, fire-fighters, identification specialists, medical teams for the most urgent emergencies and immediate medical assistance, humanitarian aid supplies and rations and the field hospital ESCRIM were sent to the scene).

The rehabilitation and reconstruction phases: foreseeable difficulties

The funds available exceeded what was actually needed for the emergency relief phase; reconstruction and development projects therefore took an essential part in the Post Tsunami recovery phase.

On site, the NGOs came up against a multitude of difficulties: administrative constraints, insufficient financial and technical capacities for the maintenance and use of equipment, surplus of supply leading to extra delays hindering a rapid and efficient deployment of the available funds.

Thus the "water and sanitation" programmes (12% of reconstruction/rehabilitation expenditure) are hampered by the problem of maintenance of installations, entailing costs that are difficult for economically weakened populations to support and that require specially trained personnel.

The construction of private dwellings (accounting for almost 40% of expenditure beyond emergency relief and representing the principal destination of French donations) is faced with numerous difficulties: administrative complications, difficulties in establishing property rights, sharp increase in building costs, land pressure, competition between NGOs leading to oversupply in certain areas. In an effort to prevent rapid deterioration of houses, some organizations advocate and support the creation of community funds.

Concerning health projects (8% of programmes under way), coordination with the national authorities is crucial but oversupply has sometimes led to unreasonable demands. In spite of efforts to train future users, medical equipment is often underexploited due to lack of competent personnel.

More than a quarter of the initiatives financed by French donations focus on childcare and schooling. But, like in the medical sector, the construction of new institutions is not enough to guarantee their effective operation in the long term.

Finally, 12% of the initiatives involve relaunching economic activity. But the oversupply situation and overeagerness to act without delay may have led to redundancies such as the emblematic case of fishing boats.

Unallocated resources as of 31 December 2005

For the 32 NGOs audited by the Court, the resources still available for use as of 31 December 2005, after deduction of fund-raising and operating costs, social missions and fund reallocations or returns,

amount to 50.3% of gross resources and 51.1% of net resources, less transfers between organisations within the scope.

For the 9 largest fund-raisers, the portion of non-used resources as of 31 December 2005 is 66.5%, as shown in the table below.

Organisations	Total resources (in €)	Unused funds (in €)	Unused portion (in %)
French Red Cross	115,778,000	98,436,000	85.02
Secours Catholique (Catholic relief)	36,472,698	29,183,439	80.01
Secours populaire français	14,508,053	8,868,278	61.13
Action contre la faim	14,357,002	4,639,100	32.31
Médecins sans frontières (Doctors without Borders)	13,168,879	0	0
Médecins du monde	11,486,787	938,246	8.17
Handicap international	10,062,959	4,394,404	43.67
Solidarité – Aide humanitaire d'urgence	6,250,493	2,011,100	32.18
Comité catholique contre la faim et pour le développement (CCFD)	2,832,389	1,090,614	38.51
Total (without UNICEF/Fondation de France)	224,917,260	149,561,181	66.50
UNICEF	57,482,301	104,922	0.18
Fondation de France	20,682,986	4,832,752	23.37

The French UNICEF Committee is immediately transferring the funds it received to the Organisation's headquarters and Fondation de France allocates totally its subsidies to social missions as soon as it has decided on a project to support.

From information provided to the Court by the eight NGOs with unallocated funds on 31 December 2005 on subsequent development during the first half of 2006, it would appear that only one of them will have completed all its tsunami projects by the end of 2006. Two NGOs expect to have completed their projects by the end of 2007 and two more by the end of 2008. The last three will reexamine the possibility of reallocating their funds by the end of 2009 (Secours Populaire), the end of 2010 (Secours Catholique) or when the needs of the tsunami areas have been met (French Red Cross).

Examination of the various initiatives leads the Court to the following conclusion: the NGOs spent relatively little during the emergency relief phase; then they had to face numerous difficulties in setting up their rehabilitation or reconstruction programmes. It is therefore understandable that, given the exceptionally abundant funds available for tsunami initiatives, a significant portion of these funds appear in the funds flow statements of 31 December 2005 as "still to be allocated".

In general terms, the problem encountered by the NGOs was not project financing but rather the allocation of resources that were more abundant than expected (and perhaps too abundant). Feeling ethically obliged to use the funds collected on relief for the tsunami victims, when confronted with responses already provided by others, the NGOs sometimes modified the initial objectives put forward in their fund-raising appeals. For example, a number of organizations that had appealed for donations for emergency relief soon realized that it would also be necessary to undertake reconstruction projects but informed their donors of this change only after it had been made.

The organisations conceived reconstruction programmes respecting to the letter their fund-raising appeals (help for the tsunami victims) but that are sometimes distanced from the spirit of the appeal (re-establishing conditions as they had been before the disaster). Furthermore, NGOs funding other entities were sometimes faced with scarcity of sound projects and reconstruction programmes that were to be spread over several years, thus distancing themselves further from the concept of immediate help to the disaster victims.

The aggregate funds flow statement provided in the appendix illustrates the global situation of the 32 NGOs audited by the Court but it does not take into account the wide discrepancies between them; for a finer analysis, it would therefore be advisable to turn to the second section of the public report.

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3 Lessons learnt for public authority intervention

An essential role in coordination

The mission of the interministerial delegate was three-fold: the monitoring and coordination of State services; a striving for compatibility and concerted collaboration between Non Governmental Organisations, regional authorities and companies; and dovetailing French intervention with the action of the major international institutions (United Nations, European Union). The delegation's role was crucial. All of the 20 m€ were committed before 31 December 2005.

In the field, the French public authorities were able to facilitate the work of the humanitarian NGOs without curtailing their independence.

The help of the diplomatic and consular personnel was fundamental, not only in coordinating the activities of private organisations but also to provide follow-up on the intervention of the French public authorities. The stability of the diplomatic and consular personnel during the months following the disaster facilitated this informal coordination, particularly in view of the high staff turnover in the NGOs.

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Recommendations for improved reactivity on the part of the administrative bodies to a crisis situation

- >. It is essential to reconsider the immediate emergency relief phase in coordination with the Ministry for Defence, in order to ensure the most accurate definition possible of actual needs and avoid misjudgements.

- > It would be desirable to be able to reinforce diplomatic posts as fast as possible. A support crisis plan for agents and experts must be worked out in advance and the conditions for deploying them to the disaster zone as rapidly as possible must be contemplated. The necessity of specific training for diplomatic personnel acting as humanitarian attachés should be envisaged.

- > The organisation of the Ministry for Foreign Affairs itself should be examined in relation to responding to a crisis situation. There is a rather unconvincing and overlapping dichotomy between the department dealing with French nationals abroad and the department in charge of humanitarian aid. The skills, personnel and missions of the latter should be reinforced as they could become pivotal in crisis situations, supporting the steering task force answering directly to the Minister.

- > In the domain of communication with the families (of missing persons or identified victims), it is essential that personnel specially skilled in this particularly sensitive type of work be available for intervention under the interministerial delegate's authority. The telephone response facility should be made readily adaptable to crisis situations in terms of both means and personnel.

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4 Some lessons learnt for the intervention of charity organisations

Adaptation of operating modes

The methods adopted by the organisations, first for selecting and carrying out their projects, then for follow-up and evaluation, present benefits and risks that differ significantly according to the group to which they belong.

"Direct operator" NGOs that intervene themselves in the affected countries (e.g. Médecins du monde - Doctors of the World, Handicap International) conduct their operations more efficiently if they have a certain number of financial and human resources at their disposal and have experience in providing humanitarian aid, considerably facilitated by previous knowledge of the areas of intervention. In the matter of supervision and auditing, the main problem lies in the geographical distance.

For "redistributor" NGOs that subsidize other French organizations (e.g. Fondation de France, Collectif Asie Enfants isolés - the Asia Abandoned Children Relief Fund), once they have chosen their partners, it is necessary to include control and auditing procedures formally in their contracts for such subsidized projects. This system has a cost, because the intervention of successive entities entails management costs encroaching on operational resources.

Knowledge of the field that NGOs intervening through local partners usually have thanks to the latter whose projects they are financing (e.g. CCFD, Solidarité Laïque - Secular Solidarity) facilitates relations with the national authorities and identification of aid beneficiaries. However, it is necessary that their selection of partners be judicious because there is risk involved in supporting entities that are too small to be really efficient or that may be undermined by corruption and fraud. Then there is the problem of supervising and evaluating the activities of local partners on site. An effective solution may be to appoint a programme coordinator in the field who remains in constant contact with the local partners but there is also a question of inefficient spending that may arise due to the simultaneous intervention of several entities.

The expenditure of NGOs intervening through the network to which they belong results in the payment of funds to the head of the network that decides on their allocation (e.g. the French Committee for UNICEF, *Un Enfant par la Main*, the French Islamic Relief Agency). These NGOs are, in relation to the head of the network, in the position of a donor rather than that of a funding body: the important issue is the information that they are able to obtain from the network on the projects. Similarly, follow-up and assessment activities are first and foremost the competence of the head of the network, the members of the network not being themselves entirely without the power to look into activities in the field.

Page 158 of the report, a table summarizes the risks/benefits of the four operating modes studied in terms of the running, follow-up and assessment of the projects.

The necessary development of controls

In view of the significant sums at stake and the risks (particularly corruption, drug trafficking, pillaging of natural resources, financing of armed movements or policing), the controls carried out by the different actors, and that are often complementary, reinforce institutional controls.

All NGOs have not set up **internal control mechanisms** at the various stages of progress in their projects to cover conduct, follow-up and assessment.

The ten largest fundraisers all used a service provider company for tracking and processing donations, an operating mode that offers guarantees provided that it is supported by well defined procedures and that the NGO carries out regular audits. Half of the NGOs audited by the Court made different choices with variable levels of security. Regarding the utilization of funds positioned locally, security depends primarily on whether reliable financial and accounting procedures are followed out the field and here situations differ widely.

External controls are far more systematic. NGOs almost all appointed external auditors, even when not required by law. The presence of auditors helped the Court **to reach** a decision regarding fund allocations including in cases beyond its jurisdiction (intervention of a local partner or head of network under foreign law).

The controls set up by the “redistributor” NGOs or by the French “Charter Committee” have been strict. But none can take the place of a control by the donor himself.

Recommendations for greater transparency in funds flow statements

> The Court insists that any organisation that appeals to the public’s generosity must declare this to the Prefecture of the district where its head office is located.

> As a general rule and beyond the specific case of the tsunami, respect for the law and the donor’s wishes requires that, whenever the objective of the appeal is not identical with the NGO’s corporate goals, funds be earmarked for the objective put forward in the campaign and consequently that, at the end of the financial year, unused resources be recorded as “dedicated funds”.

> It may seem desirable that, in the event of a disaster that is amply covered by the media, the NGOs that are beneficiaries of non-specified spontaneous donations act in concert to fix a period during which the donor’s intentions will be presumed and the corresponding donations will therefore be earmarked for the disaster.

> In view of the retention period of earmarked funds, it is imperative that, as some NGOs have committed themselves to do, all of the financial income derived from tsunami resources be allocated, in 2006 at the latest, to tsunami accounts.

> It is important that NGOs continue to draw up, together with their annual accounts, a tsunami funds flow statement until the earmarked funds have been used up.

> In the absence of a standard accounting framework, the Court insists that NGOs comply with the Decree of 30 July 1993: it may oblige them to adapt their analytic accounting to meet these statutory requirements.

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> It should be emphasized that, if an NGO has chosen not to charge its fund-raising or operating costs to the tsunami account, it must clearly inform the donor about the resources used to cover these expenses.

> On the question of reallocations, an NGO that informs the donor about the proceeds from the fund-raising campaign and explaining the situation to him obtains his agreement to allocate the funds in an alternative way is adopting a procedure that respects the donor's intentions.

> In order to promote transparency, it may be opportune to consider giving background information on the fund-raising appeal itself before providing information of the initiatives carried out thanks to donations received:

- the qualitative objective of the fund-raising appeal would then be complemented by a quantitative objective, i.e. the amount required to carry out the activities planned;

- the campaign statement of accounts would indicate the amount of donations received, reiterate which amount is required to meet the actual needs - duly adjusted if necessary – and, on the basis of a comparison between the two, would launch a supplementary appeal or propose a reallocation.

Conclusion

The main finding of the Court, which did not have the 2006 accounts when it drew up the present report, regards the high amount of resources, whether private or public, still not used as of 31 December 2005. On the part of the State, only a third of the sums made available for loans at very advantageous interest rates were used. On the part of the NGOs audited by the Court, the overall funds not used amounted on that date to more than half of gross sources of funding, with extensive differences from one organization to another.

In view of such amounts, in view of fund allocation schedules extending over four to five years with associated risks, issues raised in January 2005 appear once again to the fore: Should fund-raising activities have been halted? Should part of the donations not have been allocated to the Tsunami? The Court believes that a satisfactorily informed donor might agree to partial reallocation of the funds, if carried out under conditions of transparency guaranteeing respect of his wishes.

Given the amount of funds still not used as of 31 December 2005, the Court could verify the compliance of uses with the objectives put forward in the fund-raising appeals for only part of the tsunami resources. The situation is as follows: for 15 of the 32 NGOs audited, the Court can declare that the expenditures it audited complied with the objectives of the appeals; for the 17 remaining entities, the Court declared general compliance but with accompanying recommendations (in 9 cases) or qualifications (in 8 cases).

The Court will therefore re-examine the case and hereby sets a date for such revision: supplementary audits of the 2006-2008 tsunami funds flow statements will take place during the year 2009.

Appendices

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Appendix 1 – List of the 32 organizations whose tsunami funds flow statements for 2004-2005 have been audited by the Court

Action contre la faim (Action against Hunger)
Aide et action
Aide médicale internationale
Architectes de l'urgence (Emergency Architects)
Bureau international catholique de l'enfance (International Catholic Child Bureau)
Care France
Centre français de protection de l'enfance (French Centre for Child Welfare)
Collectif Asie-Enfants isolés
Comité catholique contre la faim et pour le développement
Croix-Rouge française (French Red Cross)
Electriciens sans frontières
Enfants du monde – Droits de l'homme (Children of the World – Human Rights)
Fondation de France
Fondation Hôpitaux de Paris – Hôpitaux de France
Handicap international
La Chaîne de l'espoir
Médecins du Monde
Médecins sans frontières (Doctors without borders)
Œuvres hospitalières françaises de l'Ordre de Malte
Partage
Pompiers sans frontières
Première urgence
Secouristes sans frontières
Secours catholique – Caritas France
Secours islamique français (Islamic Relief France)
Secours populaire français
Solidarité laïque
Solidarités – Aide humanitaire d'urgence
SOS Villages d'enfants (SOS Children's Villages France)
Télécoms sans frontières
Un enfant par la main (Child Fund International France)
UNICEF – Comité français

Appendix 2 – Tsunami aggregate funds flow statement as of 31 December 2005

SOURCES OF FUNDING	Amount in M€
Donations from private individuals	214.33
Funding from corporations	63.48
Funding from other private sources	10.81
Sub-total of private sources	288.62
Institutional funding - France	23.04
Institutional funding - Europe	6.52
Other institutional funding	0.59
Sub-total of institutional sources	30.15
Financial income	2.91
Unused resources carried forward	0.62
Others	0.45
TOTAL SOURCES OF FUNDING	322.75
EXPENDITURE	Amount in M€
Direct operational spending	42.38
Payments to other organisations	77.49
Support expenses	4.09
Sub-total - Tsunami social missions	123.96
Charges directly related to collection of funds, including cost of appeals	3.79
Donation processing expenses	4.25
Sub-total - Tsunami fund-raising costs	8.04
Operating costs	5.61
Commitments to be made on allocated resources	165.06
Reallocated tsunami resources	19.87
Tsunami resources refunded to donors	0.21
TOTAL EXPENDITURE	322.75

Appendix 3 – Cooperation in audit procedures

The global phenomenon of solidarity and generosity in the aftermath of the disaster of 26 December 2004 was an international appeal for aid but also for auditing of the exact use to which the funds were put. Unprecedented cooperation between audit institutions and original assessment procedures were introduced and implemented.

a) Supreme Audit Institutions, foreign-based

An international Conference held in Jakarta in April 2005 drew together representatives of international organizations and institutions and of Supreme Audit Institutions (SAIs). In particular, it recommended, besides working in collaboration with the SAIs, the setting up of an advisory board at the Supreme Audit Institution of the Republic of Indonesia, BPK, and that SAIs of donor countries and of the affected region arrange joint audits on tsunami funds. Both BPK in Indonesia and the Auditor General of Sri Lanka published their findings on the actions carried out by the public authorities of these countries from 26 December 2004 to 30 April or 30 June 2005. Memoranda of understandings were signed between the Court of Accounts, BPK and the Auditors General of Sri Lanka and Thailand; auditors of the three institutions provided precious support to the Court's missions in the field.

In November 2005, the International Organization of Supreme Audit Institutions (INTOSAI) decided to set up a "Task Force on the Accountability for and Audit of Disaster-related Aid" to "develop best practices for Supreme Audit Institutions (SAIs), national governments, international institutions and NGOs to enhance accountability in disaster-related aid".

This "Tsunami initiative" has already made possible the drawing up of extremely significant documents on the "audit trail".

b) The European Court of Auditors

In June 2006, the European Court of Auditors published a special report relative to "the European Commission humanitarian aid response to the Tsunami". Its audit focused on the humanitarian aid intervention of DG ECHO.

c) Evaluations

Under the auspices of the UN, a "Tsunami Evaluation Coalition", constituted in February 2005 and uniting UN agencies, public institutions and international NGOs, principally in donor countries, led to thematic assessments and established over 140 specific reports on the international response to the disaster. A Synthesis Report was published in July 2006.

In France, the post-tsunami interministerial delegation (DIPT) had from the start reserved for assessment 100,000 € of the 20 M€ it possessed. An "evaluation of French public aid to the countries affected by the earthquake and tsunami of 26 December 2004" was conducted at the request of the Ministry for Foreign Affairs.