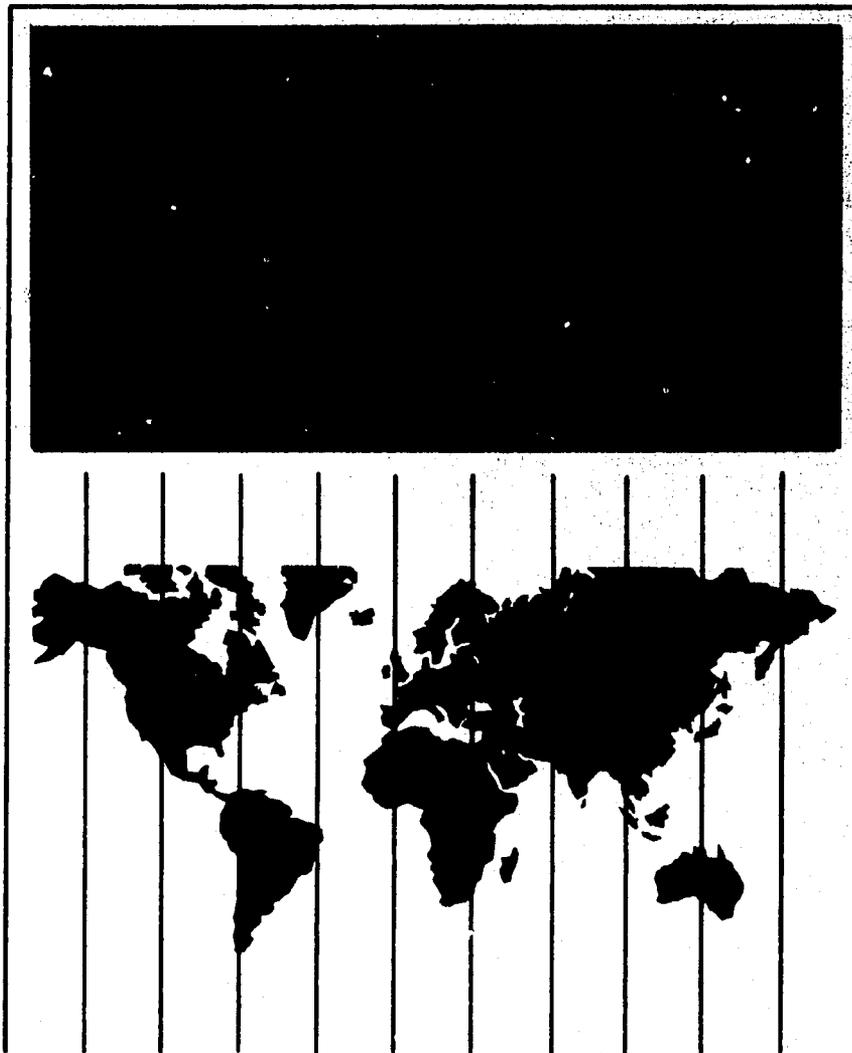


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UNITED STATES
AGENCY FOR INTERNATIONAL DEVELOPMENT

THE
INSPECTOR
GENERAL



Regional Inspector General for Audit
DAKAR

PD-ABB-082

**NON-FEDERAL AUDIT OF
THE MALI FARMING SYSTEMS RESEARCH
AND EXTENSION, PROJECT NO. 688-0232**

Audit Report No. 7-688-90-04-N

May 10, 1990

UNITED STATES OF AMERICA
AGENCY FOR INTERNATIONAL DEVELOPMENT
OFFICE OF THE REGIONAL INSPECTOR GENERAL FOR WEST AFRICA

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C/o AMERICAN EMBASSY
B.P. 49 DAKAR SENEGAL
WEST AFRICA

May 10, 1990

MEMORANDUM FOR Dennis J. Brennan, Director USAID/Mali

FROM: 
Paul E. Armstrong, RIG/DAKAR

SUBJECT: Non-Federal Audit of the Mali Farming
Systems Research and Extension, Project
No. 688-0232, Audit Report
No. 7-688-90-04-N

Attached is the subject report prepared by the public accounting firm of Coopers & Lybrand, Dakar, Senegal.

On March 9, 1985, USAID/Mali signed a \$19.5 million grant agreement with the Government of Mali (GRM) to finance the Farming Systems Research and Extension (FSRE) Project. The purposes were to provide institutional support, upgrade farming research programs and facilitate development and transfer of agricultural technology by the Institute of Rural Economy of the Government of Mali. Disbursements totaled \$866,403 as of March 31, 1989. A.I.D. assistance to the project is to terminate on March 30, 1994.

The audit objectives were to: (i) verify the allowability, reasonableness and propriety of project expenditures; (ii) evaluate internal controls; and (iii) determine the project's compliance with applicable laws, regulations and agreements.

Coopers & Lybrand reported the following deficiencies:

Several motorcycles, procured WITH A.I.D. funds for \$48,181, were diverted by GRM project officials and sold to project employees for \$50,181 in violation of A.I.D. regulations. Sales proceeds received from employees on the motorcycles totaled \$16,642 as of March 31, 1989 (Appendix 3). No authorization was

obtained by GRM officials from USAID for this extraordinary action. Although USAID/Mali was notified by the auditors of this irregularity, the Mission took no action to repossess the motorcycles.

- . Expenditures totaling \$3,625 were questioned, comprising unsupported fuel costs amounting to \$1,094 and unnecessary payments of value added tax totaling \$2,531 (Appendix 1).
- . Internal controls relating to ordering and receipt of project commodities, processing of vendor invoices and accounting for non-expendable property were unsatisfactory. Consequently, project assets are vulnerable to diversions and misuse.

On matters relating to compliance, the auditors concluded that except for the matters mentioned above, the project substantially complied with applicable USAID and GRM laws, regulations and agreements.

While we believe that the weaknesses in internal controls can be eliminated by appropriate corrective action, we note with concern that USAID/Mali has acquiesced in GRM's unilateral action of selling A.I.D.-financed motorcycles to project employees. The Mission's rationale is based on the argument that the motorcycles will facilitate the transportation of project employees such as field agents. However, by selling the motorcycles, GRM officials violated A.I.D. regulations and, by condoning such action, USAID/Mali has set a dangerous precedent which may encourage further diversions and misuse of A.I.D.-financed assets by GRM project officials.

This report makes three recommendations for USAID/Mali's action which will be included in the Office of the Inspector General's audit recommendation follow-up system.

Recommendation No. 1.

We recommend that the Director, USAID/Mali, require the Government of Mali to restitute the cost of procuring the motorcycles (\$48,181) to the project.

Recommendation No. 2.

We recommend that the Director, USAID/Mali, require the project to produce supporting documentation for fuel costs totaling \$1,094 and to recover unnecessary payments of value added tax totaling \$2,531.

Recommendation No. 3

We recommend that the Director, USAID/Mali, require the cognizant Government of Mali officials to strengthen the Farming Systems Research and Extension Project's internal controls by ensuring that:

- a. commodities procured for the project are matched by the warehouse storekeeper with quantities and specifications on purchase orders; and appropriate control documents such as delivery slips and receiving reports are retained by the storekeeper for monitoring purposes;
 - b. suppliers' invoices are stamped 'PAID' or otherwise cancelled after payment; and
 - c. a register is maintained and updated for non-expendable property and periodic physical inventories are conducted by the project to account for such assets.
-

Please advise within 30 days of actions taken by the Mission to implement the recommendations. I appreciate the courtesy and cooperation extended to Coopers & Lybrand during the audit.

AUDIT OF THE MALI
FARMING SYSTEMS RESEARCH AND
EXTENSION PROJECT N° 688-0232

ACRONYMS

- USAID : United States Agency for International
Development
- FSRE : Farming Systems Research and Extension project
- SECID : South East Consortium for International
Development
- OHV : Organisation de la Haute Vallée
- IER : Institut d'Economie Rurale
- RIG/A/D : Regional Inspector General for Audit. Dakar
- GRM : Government of the Republic of Mali

**AUDIT OF THE MALI
FARMING SYSTEMS RESEARCH
AND EXTENSION PROJECT N° 688-0232**

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SECTION I - TRANSMITTAL LETTER

April 25, 1990

Mr Paul ARMSTRONG
Regional Inspector General for Audit
US Agency for International Development

Dakar - Senegal

Dear Mr ARMSTRONG,

We take pleasure in submitting our report on a financial and compliance audit of the Mali Farming Systems Research and Extension Project N° 688-0232.

A. BACKGROUND

On March 9, 1985, USAID/MALI signed an agreement with the Government of Mali (GRM) to implement the Mali Farming Systems Research and Extension Project (F.S.R.E.).

The purpose of the project is to : (i) provide institutional support to the Institute of Rural Economy (IER) of the Government of Mali ; (ii) expand and increase the effectiveness of its farming research program for the development and transfer of appropriate agricultural technology.

AID authorized an amount of up to \$ 19,493,000 for the Project. As of March 31, 1989 project expenditures totaled \$ 866,403. The project assistance completion date is March 30, 1994.

Technical assistance to the project was provided under contract by a US consulting firm, South East Consortium for International Development (SECID). SECID was to assist the GRM to accomplish the goals and purposes of the FSRE project.

1

B. AUDIT OBJECTIVES AND SCOPE

The objectives of our examination were to :

(i) verify the allowability, reasonableness and propriety of costs charged to the project from March 9, 1985 to March 31, 1989 ;

(ii) review and evaluate the project's system of internal controls ; and

(iii) determine whether the project complied with applicable laws, regulations and agreements.

The audit was conducted in accordance with generally accepted US Government Auditing Standards, and, accordingly, included such tests of the accounting records and such other auditing procedures as considered necessary in the circumstances.

In conducting the audit, we :

a) reviewed the project paper, the grant agreement and subsequent amendments relating to the FSRE Project, and the SECID Contract ;

b) held entrance conferences with USAID/MALI and GRM Officials ;

c) obtained the necessary financial reports from FSRE and USAID/MALI, to test the reasonableness, and propriety of project expenditures ;

d) determined if construction costs and procurement of commodities were properly accounted for and used as required by the Grant Agreement ;

e) reviewed physical controls over equipment, vehicles and commodities ;

f) determined whether vehicles were not being used for non-project activities ;

g) reviewed expenditures for technical assistance in so far as those costs were incurred locally and the supporting documentation were available in Mali ;

h) were alert to situations or transactions that could be indicative of fraud, abuse and illegal expenditures and acts ;

i) examined the accounting records of the project from March 9, 1985 to March 31, 1989 to determine if expenditures incurred were allowable, reasonable and relevant to project activities ;

j) reviewed and evaluated the project's system of internal controls and performed tests to determine the extent to which procedures and controls were functioning as intended. Particular attention was paid to the project inventory system which had been recently reviewed and modified ;

k) determined whether FSRE complied with applicable laws, regulations and agreements.

We did not review expenditures in US dollars reimbursed by the project to the technical service contractor, SECID, because relevant supporting documents were maintained at the contractor's office in the United States and were not available in Mali. We verified the expenditures locally incurred by SECID, totalling CFAF 191,493,830 (US\$ 68,813).

Due to the nature of the accounting records we applied judgemental sampling to test project expenditures, selecting a sample which represented approximately 63 percent of the audit universe.

Wherever necessary in this report, amounts in CFAF have been converted to US dollars at the exchange rate of CFAF 300 = US\$ 1.

C. RESULTS OF AUDIT

The audit identified questioned costs totaling CFAF 1,087,640 (US\$ 3,625) and unauthorized sale of assets amounting to CFAF 4,992,811 (US\$ 16,642) (Appendix 1).

Internal controls were inadequate over receipts, processing of supplier invoices and fixed assets.

We concluded that the Project substantially complied with applicable US and GRM laws, regulations and agreements.

We held a meeting on June 23, 1989 to discuss the results of our audit with cognizant FSRE and USAID/Mali Officials, whose comments were taken into consideration in preparing this report.

We would like to thank USAID and the GRM for their cooperation and assistance.

Should you require further information or explanations, please do not hesitate to contact Mr Aziz Dieye.

Very truly yours,

En

Aziz Dieye
 2, Place de l'Indépendance
 N° 1011
 DIRECTION

SECTION II - REPORT ON STATEMENT OF EXPENDITURES

November 10, 1989

REPORT ON STATEMENT OF EXPENDITURES

A. AUDITORS OPINION

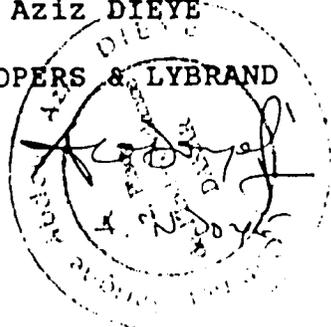
We have examined the project costs charged to the Mali Farming Systems Research and Extension Project N° 688-0232 covering the period March 9, 1985 to March 31, 1989. Appendix 1 to this report summarizes the Project costs in local currency.

Our examination was made in accordance with US Government auditing standards primarily to express an opinion on the statement of costs summarized in Appendix 1, and included such tests of the accounting records, and such other auditing procedures as considered necessary in the circumstances.

The statement of expenditures in Appendix 1 included costs incurred by the Operation Fund in local currency. The expenses incurred by SECID locally are summarized in Appendix 2.

In our opinion, subject to the resolution of the questioned costs and unauthorized sale of project's assets itemized on Appendix 1, the Project statement of expenditures summarized in Appendix 1, gives a true and fair representation of the Project costs from March 9, 1985 to March 31, 1989.

For Aziz DIEYE
COOPERS & LYBRAND

A circular stamp with the text "COOPERS & LYBRAND" around the perimeter. In the center, there is a signature that appears to be "Aziz Dieye". The stamp is partially obscured by the text above it.

REPORT ON STATEMENT OF EXPENDITURE

B. FINDINGS

Finding n° 1 : Unauthorized sale of motorcycles to
Project employeesCondition

Between January, 1987 and October, 1988 the project purchased several motorcycles for CFAF 14,454,380 (US\$ 48,181). Those motorcycles were sold on credit by management to Project employees for CFAF 15,174,185 (US\$ 50,181) without USAID/BAMAKO's written authorization. As of March 31, 1989, the repayments made by the employees amounted to CFAF 4,992,811 (US\$ 16,642). The assets sold and the repayments made are shown in Appendix 3.

Criteria

All disposals of project assets should be authorized in writing by USAID. If they generate a profit, the surplus should be promptly returned to USAID

Cause

Project management did not comply with the grant agreement and AID regulations by selling project assets without AID'S authorization.

Effect

Assets procured for project use for \$ 48,181 were diverted and sold by management to project employees without AID'S knowledge and approval.

Recommendation

The project should return the amount of CFA 4,9 million (\$ 16,642) received on sale of the motorcycles to employees, repossess the motorcycles and return them to project use.

Management comment

At first, USAID/Bamako agreed with our recommendation and instructed the project management to reimburse the employees for the portion already paid (CFAF 4,992,811 - US\$ 16,642). Subsequently, however, USAID reversed its position and stated that it is the policy of the GRM Ministry of Agriculture under which FSRE operates to provide transportation to its field agents. USAID supports the continued use of motorcycles by the field agents and therefore believed that the sales were justified.

Finding n° 2 : Unsupported expenditure

Condition

We were unable to find invoices in support of fuel costs for project vehicles totaling CFA 328,125 (\$ 1,094).

Criteria

Costs incurred on the project should include appropriate supporting documents. These documents should be retained in the project's accounting records.

Cause

Project management did not retain the supporting documents of fuel purchase made at the time the project started.

Effect

Unless proper supporting documents are provided, there is no assurance that expenditures are proper, allowable and reasonable.

Recommendation

We recommend that the amount of CFA 328,125 (\$ 1,094) be questioned pending the provision of supporting documents by the project to USAID/BAMAKO.

Management comment

Project management stated that they were not aware of the missing supporting documents and agreed to search their files to produce the necessary documentation.

SECTION III - REPORT ON INTERNAL ACCOUNTING CONTROL

November 10, 1989

REPORT ON INTERNAL ACCOUNTING CONTROL

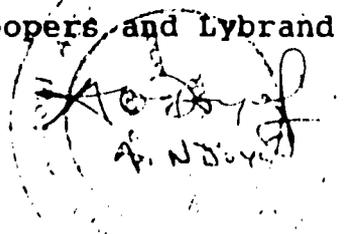
A. AUDITORS OPINION

We have performed a financial and compliance audit of the Mali Farming Systems Research and Extension Project n° 688-0232 for the period from March 9, 1985 to March 31, 1989. As part of our examination, we made a study and evaluation of the Project's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted US Government auditing standards. The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the statement of costs reported by the Project.

The Project Management Unit under the technical assistance provided by the South East Consortium for International Development (SECID) is responsible for establishing and maintaining an adequate internal control system which would provide management reasonable assurance that assets are safeguarded against loss, unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of the inherent limitation in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected.

Based on our study and the criteria referred to in the first paragraph of this report, and except for the conditions described in the accompanying findings, it is our opinion that the Project's internal accounting control system is adequate for safeguarding the assets and funds of the project from irregularities in amounts that may be material to the Project.

Sm Aziz DIEYE
Coopers and Lybrand



REPORT ON INTERNAL ACCOUNTING CONTROL**B. FINDINGS****Finding n° 1 : Inadequate control over receipt of Goods**Condition

The storekeeper in the project's warehouse did not receive and maintain a copy of the delivery documents, such as order forms, delivery slips and payment forms. Therefore, goods received could not be matched to quantities ordered.

Criteria

The storekeeper should keep a copy of the delivery documents in order to verify if the quantity and description of goods received correspond with the quantity and description of goods ordered. The copy of the voucher and a receiving form (which should contain such information as : description of the commodities, date of receipt, quantity) should be retained by the storekeeper for monitoring purposes.

Cause

Project management did not institute adequate controls over receipt of goods in the warehouse.

Effect

The absence of reconciliation between the ordering and receipt of goods may result in diversions or unauthorized use of project commodities.

Recommendation

The commodities received by the storekeeper must be accompanied by two copies of the delivery documents describing the order. After receiving the goods, the storekeeper should sign one of the copies and return it to the accounting department for recording. The second copy should be kept in the warehouse as a supporting document for making entry in the stock records.

Management comment

The Management concurred with this finding and stated that the actions recommended will be implemented.

**Finding n° 2 : Inadequate processing of
supplier invoices**Condition

Generally, supplier invoices are not stamped "PAID" or otherwise cancelled after payment. The sample tested did not reveal any duplicate payment as a result of non-cancellation of the invoices.

Criteria

Good internal controls require that vendor invoices should be cancelled or stamped "PAID" after payment.

Cause

Management did not implement sound internal control procedures relating to processing of vendor invoices.

Effect

Duplicate payments could result if invoices are not cancelled or stamped "PAID" after payment.

Recommendation

We recommend that supplier invoices be henceforth stamped "PAID" or otherwise cancelled after payment.

Management comment

Management agreed with this recommendation and will cancel supplier invoices after payment.

Finding n° 3 : Inadequate control over Project assetsCondition

There is no comprehensive property records, such as a register, showing dates, locations, acquisition costs and other relevant information of assets procured for the project.

Criteria

AID regulations require that the Project establish a comprehensive record of non-expendable property which should contain such information as :

- 1) Description of the asset
- 2) Date of purchase
- 3) Purchase price
- 4) Current location and status.

Cause

Management failed to institute adequate controls over its property and equipment.

Effect

Misappropriation of Project assets may go undetected unless a fixed assets register is maintained and periodically updated.

Recommandation

We recommend that a fixed asset register be maintained and periodically updated by the Project for all project assets and a system of periodic physical inventory be established reconciling the items inventoried to the register.

Management comment

Project management did not agree entirely with our recommendation. They stated that an asset control can be carried out from purchases records. Moreover, they said that establishing a fixed asset register as recommended would require one additional personnel.

**SECTION IV - REPORT ON COMPLIANCE WITH AGREEMENT
TERMS AND APPLICABLE LAWS AND REGULATIONS**

November 10, 1989

REPORT ON COMPLIANCE WITH AGREEMENT
TERMS AND APPLICABLE LAWS AND REGULATIONS

A. AUDITORS OPINION

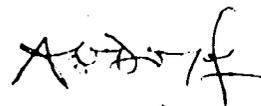
We have performed a financial and compliance audit of the statement of expenditure reported by the FSRE Project n° 688-0232 for the period from March 9, 1985 to March 31, 1989, and we have issued our report on November 10, 1989. Our examination was made in accordance with generally accepted US Government auditing standards.

We tested transactions and records for the period from March 9, 1985 to March 31, 1989 which included cash disbursements and reporting to determine the Project's compliance with applicable laws, regulations and terms of the contract between USAID and GRM.

The results of our study indicated that, except for non-recovery of value added tax for purchase of project commodities and equipment, described in the accompanying finding the Project substantially complied with the terms of the agreement and applicable laws and regulations. Nothing else came to our attention that caused us to believe that untested items were not in compliance with agreement terms and applicable laws and regulations.

Mr. Aziz DIEYE

COOPERS & LYBRAND


A. Dieye

B. FINDING

Finding n° 1 : Unrecovered Value Added Taxes (TVA)

Condition

The Project is exempt from all taxes. Normal practice is to make purchases inclusive of tax and present the exoneration documents afterwards. However, the project is not systematically recovering taxes paid to vendors for purchases. The taxes which are to be recovered total CFAF 759,515 (US\$ 2,532) and date back to June 1988, as shown below :

Date of purchase	Description	Amount of TVA CFA
06.88	Tax on tyres purchase	271,749
06.88	Tax on tyres purchase	80,649
08.88	Tax on tyres purchase	244,920
09.88	Tax on tyres purchase	21,837
09.88	Tax on tyres purchase	140,360

	T O T A L =	759,515
		=====

Criteria

The Grant Agreement signed between the Malian Government and USAID exonerated the Project from duties and taxes.

Cause

The Project did not take prompt action to recover taxes on some purchases and continues to transact business with a supplier who has yet to reimburse the project of taxes paid.

Effect

Project incurred unnecessary expenditures on duties and taxes from which it was exonerated by the Grant Agreement. These payments totaled CFAF 759,515 (US\$ 2,352).

Recommendation

The Project should recover those taxes as soon as possible. In future, an exemption document should be presented to the vendor at the time of making a purchase so as to obtain prompt recovery of exonerated amounts.

Management comment

Management agreed in principle with our recommendation but stated that for some urgent purchases, it was not feasible to present the exemption certificate at the time of purchase.

STATEMENT OF EXPENDITURES
FROM MARCH 9, 1985 TO MARCH 31, 1989

Operation Fund

	Budget approved	Total expenses	Amounts verified	Adjustments		Approved expenses	Percentage of verification
				Questioned costs (1)	Unauthorized asset sale (2)		
A/ TECHNICAL ASSISTANCE							
B/ CONSTRUCTION	<u>4 722 630</u>	<u>3 388 630</u>	<u>1 244 480</u>			<u>3 388 630</u>	36%
Buildings construction	4 722 630	3 388 630	1 244 480			3 388 630	
C/ COMMODITIES	<u>85 425 128</u>	<u>45 909 087</u>	<u>36 930 343</u>		<u>4 992 811</u>	<u>45 909 087</u>	80%
Transport equipment	41 209 197	23 957 431	21 224 354		4 992 811	23 957 431	
Other fixed assets	37 246 615	17 417 590	11 551 709			17 417 590	
Research equipment	6 969 316	4 534 066	4 154 780			4 534 066	
D/ TRAINING	<u>16 641 450</u>	<u>2 784 612</u>	<u>1 098 396</u>			<u>2 784 612</u>	39%
E/ CONTINGENCY AND INFLATION	<u>19 238 810</u>	-					
F/ OPERATING COSTS	<u>277 365 446</u>	<u>207 838 603</u>	<u>63 883 768</u>	<u>1 087 640</u>		<u>206 750 963</u>	30%
Personnel	87 025 663	75 845 161	26 041 421			75 845 161	
Travel and transport	17 814 110	14 537 210	920 250			14 537 210	
Maintenance and reparation	26 762 181	21 362 900	2 031 762			21 362 900	
Supplies and services	101 121 863	70 182 603	27 468 129	1 087 640		69 094 963	
Other	44 641 629	25 910 729	7 422 206			25 910 729	
TOTAL CFAF	<u><u>403 393 464</u></u>	<u><u>259 920 932</u></u>	<u><u>103 157 187</u></u>	<u><u>1 087 640</u></u>	<u><u>4 992 811</u></u>	<u><u>258 833 292</u></u>	39%
US\$	1,344,644.8	866,403.1	343,858.3	3,625.5	16,642.7	862,777.6	

(1) Adjustments with effect on statement of expenditures as of March 31, 1989

Unsupported expenditure (Fuel purchase)	328 125
Unrecovered taxes	<u>759 515</u>
QUESTIONED COSTS	CFAF 1 087 640
	US\$ 3,625.5

(2) Adjustment without effect on statement of expenditures as of March 31, 1989

Unauthorized sale of motorcycles (amount to reimburse to employees)	4 992 811
DISALLOWABLE RECEIPT	CFAF 4 992 811
	US\$ 16,642.7

EXPENDITURES OF SECID, LOCAL CURRENCY
FROM MARCH 9, 1985 TO MARCH 31, 1989

	Amount CFAF	Amounts verified	Amount accepted
QUARTERS	107 599 158		107 599 158
TRAVEL	4 915 477		4 915 477
TRANSPORT HHE/VEHICLE	272 196		272 196
AIR FREIGHT	4 600 502		4 600 502
PER DIEM	1 878 676		1 878 676
STORAGE	49 172		49 172
CONSULTANTS-SALARY	3 532 459		3 532 459
BANK FEED	152 930		152 930
OFFICE SUPPLIES	105 480		105 480
MATERIALS & SUPPLIES	6 081 771		6 081 771
INSURANCE DVA MEDIVAC	800 249		800 249
COMMUNICATIONS TLX	8 139 159		8 139 159
NONEXPENDABLE EQUIPMENT	802 624		802 624
VISA PASSPORT MED.EXAM	297 122		297 122
VEH./FUEL & MAINT.	2 255 902		2 255 902
EDUCATION	295 668		295 668
TCN/CCN WAGES	10 772 747		10 772 747
LONG-TERM TRAINING	30 257 380		30 257 380
SHORT TERM	8 298 608		8 298 608
NON-ALLOWABLE EXPENSES	386 550		386 550
TOTAL EXPENDITURES CFAF	191 493 830	182 969 632	191 493 830
\$US	638 312	609,899	638 312

1/1

STATEMENT OF ASSETS SOLD AND PAYMENTS
RECEIVED AS OF MARCH 31, 1989

Date	Designation	Amount	Re-assignment Amounts
01.87	OHV vehicle repairing	492 375	1 212 180
01.87	Motorbikes purchase for vehicles	1 414 210	1 414 210
08.87	YAMAHA motorbikes purchase	1 175 835	1 175 835
05.08	Purchase motorbikes	942 000	942 000
06.88	Purchase motorbikes	1 922 210	1 922 210
01.89	Purchase motorbikes	1 460 000	1 460 000
02.89	Purchase motorbikes	1 600 000	1 600 000
03.89	Purchase motorbikes	4 125 000	4 125 000
08.88	Purchase motorbikes	1 290 000	1 290 000
07.88	Purchase motorbikes fittings	20 000	20 000
10.88	Purchase motorbikes fittings	12 750	12 750
		14 454 380	15 174 185
		US\$ 48,181	50,581
Amount reimbursed as of March 31, 1989		4 992 811 US\$ 16,642	

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