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**NON-FEDERAL AUDIT OF
THE SENEGAL FAMILY HEALTH AND
POPULATION PROJECT
PROJECT No. 685-0248**

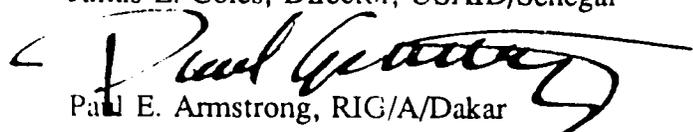
**Audit Report No. 7-685-91-05-N
January 29, 1991**

AGENCY FOR INTERNATIONAL DEVELOPMENT
Office of the Regional Inspector General for West Africa

January 29, 1991

MEMORANDUM

TO: Julius E. Coles, Director, USAID/Senegal

FROM:  Paul E. Armstrong, RIG/A/Dakar

SUBJECT: Non-Federal Audit of the Senegal Family Health and Population Project,
Audit Report No. 7-685-91-05-N

Attached is the subject audit report prepared by Deloitte and Touche, Abidjan, Ivory Coast. The audit was performed at the request of USAID/Senegal.

The \$20.6 million Senegal Family Health and Population Project was designed to improve the health and well-being of Senegalese families through family services and to assist in compiling a data base for studying the relationship between economic development and population growth. USAID first provided funds to the host government for implementing local currency activities under this project in November 1985. The host government managed these funds for a short time, and subsequently, with USAID approval, the funds were turned over to the International Science and Technology Institute (ISTI), the project technical assistance contractor.

The objectives of the audit were to (i) determine the reasonableness and allowability of costs claimed by the host government and ISTI under the local currency account through June 1989; (ii) review project internal controls and operating procedures; and (iii) determine whether the project complied with applicable host government and USAID laws, regulations and agreements.

The audit report recounts a long list of improper, unallowable, and wasteful uses of local currency funds on the part of the contractor:

- Consultancies totaling \$50,000 were improperly paid to three full-time host government employees.
- Fuel coupons amounting to \$5487 were used for personal vehicles and for nonproject purposes.

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- A \$2000 payment was made to a local accounting firm in 1987 for producing a procedures manual--even though the manual was never produced.
- Local commodities, such as office supplies, wooden pallets and furniture, were all purchased at inflated prices. (Office supplies alone were overpriced by \$7000).

The auditors also questioned \$8426 in per diem payments for project-sponsored seminars where attendance was not taken and where some seminar participants signed off for others who may not even have attended. The contractor is investigating. In addition, the auditors recommended the recovery of numerous smaller sums: \$220 for cocktails served at a seminar, \$134 for an unallowable bonus which a management unit director awarded to himself, and \$272 for personal international phone calls.

In total, the report recommended for recovery \$109,963 in disallowed and questioned costs (Recommendation No. 1 below). In the Mission's review of the initial draft of this report, the Mission successfully argued that certain other items, which the auditors had originally questioned, be deleted.

With regard to internal controls and compliance, the auditors have made numerous additional recommendations, several of which RIG/A also regards as particularly important and has therefore extracted and combined below as Recommendation No. 2. As the contractor has purportedly put into place new procedures which address many of the other internal control recommendations made by Deloitte and Touche, we will leave it to the Mission's judgement to assess their current applicability.

Recommendation No. 1: We recommend that USAID/Senegal determine the allowability of \$109,963 in questioned costs and require the contractor to reimburse USAID for expenditures determined to be unallowable (see Appendix II).

Recommendation No. 2: We recommend that USAID/Senegal

- 2.1 ensure that the contractor has in place and is utilizing a system of securing multiple bids for local commodity procurement;
- 2.2 ensure that the controls over gasoline coupons and the use of project vehicles are adequate and are being enforced;
- 2.3 verify that the contractor has taken all actions necessary to obtain a tax exemption for future utility bills;
- 2.4 require the submission of justifications for all funds advanced to project employees for salary payments within a reasonable period, e.g., 30-45 days; and

2.5 require that controls over renovation and construction costs be improved, including (i) maintenance of an encumbrance register to establish firm budgetary controls and (ii) procedures to ensure that construction files document both the basis for contractor selection and the closing out of individual jobs (with a work completion certification signed by all parties to close out a job).

Please advise within 30 days of actions planned or taken by the Mission to implement the above recommendations. I appreciate the cooperation and courtesy extended to the non-Federal auditors.

NON-FEDERAL AUDIT OF THE
SENEGAL FAMILY HEALTH & POPULATION
PROJECT N°685-0248

NON-FEDERAL AUDIT OF THE SENEGAL
FAMILY HEALTH & POPULATION PROJECT
N°685-0248

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AUDIT OF THE SENEGAL FAMILY HEALTH &
POPULATION PROJECT N°685-0248

ACRONYMS

USAID	-	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT
SFHP	-	SENEGAL FAMILY HEALTH AND POPULATION PROJECT
ISTI	-	INTERNATIONAL SCIENCE AND TECHNOLOGY INSTITUTE
VSP	-	PRIVATE AND PARASTATAL SECTORS
BNR	-	NATIONAL CENSUS BUREAU
GOS	-	GOVERNMENT OF SENEGAL
PSF	-	MANAGEMENT UNIT OF GOVERNMENT OF SENEGAL

Akintola Williams & Co
Immeuble CCIA/WIC - 10^e étage
01 BP 4114
Abidjan 01, Côte d'Ivoire
Tel: National 22 15-72/22 45-48
International +225 22 15 72/22 55-48
Telex 23966 CHASERK CI
Cable AKINWIMCO

 **Akintola Williams & Co.**

Chartered Accountants

MR. PAUL ARMSTRONG
REGIONAL INSPECTOR GENERAL
FOR AUDIT
USAID/RIG DAKAR, SENEGAL

SUBJECT: NON-FEDERAL AUDIT OF THE
SENEGAL FAMILY HEALTH & POPULATION
PROJECT N°685-0248

Dear Mr. Armstrong

The report on the above subject matter presents the results of our audit of the Senegal Family Health & Population Project N°685-0248 for the period from November 1985 to June 30, 1989.

The background, audit objectives and scope are contained in Part I of this report. Part II, III and IV include our audit opinions on the Statement of Expenditure, Internal Accounting controls, Compliances with Laws and Regulations and related Findings and Recommendations.

Part V contains our audit opinion on the Review of the Senegal Family Health & Population Project Operating procedures.

The summarized costs claimed per expenditure analysis report, summary of Disallowed and Questioned Costs and accepted costs are presented in Appendix I.

Appendix II summarizes total costs Disallowed and Questioned.

Yours faithfully,

Akintola Williams & Co

AKINTOLA WILLIAMS & CO
(DELOITTE ROSS TOHMATSU)

AUGUST 01, 1990

NON-FEDERAL AUDIT OF THE SENEGAL
FAMILY HEALTH & POPULATION PROJECT N°685-0248

PART I - INTRODUCTION

A. BACKGROUND

On July 31, 1985, USAID signed a grant agreement with the Government of Senegal (GOS) to implement the Senegal Family Health and Population Project. The initial grant amount of US\$ 9.4 million was subsequently increased to US\$ 20.6 million.

The project objectives are to:

- Improve the Health and well being of Senegalese families through family services; and
- Assist in compiling an accurate and up-to-date demographic data base for studying the relationship between economic development and population growth

In November 1985, USAID first provided funds to the GOS for implementing local currency project activities. The GOS managed these funds in local currency account for a short term and then, with USAID approval, turned over all non expended funds to the International Science and Technology Institute - ISTI - for management. The Contractor outside of its technical assistance contract managed these funds plus advances of funds which USAID had given to it from time to time.

The last voucher justifying expense was submitted by ISTI in October 1989. This voucher accounted for FCFA 1 240 803 646 spent from inspection through June 30, 1989.

The total advances given to GOS and ISTI as of June 30, 1989 was FCFA 1 314 885 956.

B. AUDIT OBJECTIVES AND SCOPE

The Audit Objectives were to:

- i. Determine the reasonableness and allowability of costs claimed by GOS and ISTI under the local currency account through June 30, 1989;
- ii. Review and evaluate the Project's internal controls and operating procedures and;
- iii. Determine whether the project complied with applicable GOS and USAID laws, regulations and agreements including the USAID indemnity policy.

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Procedures manual established for the project management by ISTI is yet to be drawn up in its final form.

The audit covered operations of ISTI, VSPP, BNR and PSF as they relate to the project.

VSPP, BNR and PSF are individual management units which are to give necessary logistic supports to the Family Health and Population Project. While BNR was to improve on the national census database, VSPP and PSF's objectives were to promote Family Health Planning in the Private and parastatal sector and other relevant sectors, respectively.

The audit visited PSF offices at Front de Terre (Dakar) and those of ISTI and VSPP at POINT E (Dakar). Warehouses at SODIDA and Point E were visited as well. A few vendors in Dakar were visited in order to assess commodity prices.

The audit covered records of the period from November 1985 to June 1989 and was extended into 1990 wherever considered necessary for observing compliance with internal control system and project activities and examining related records as far as practicable. Results of the review of the internal control during the period covered by our audit were considered in rendering an opinion on operations of the project.

Field work took place from July 10 to August 1, 1990.

We held an entrance conference on July 11, 1990 with USAID officials to present our team and discuss the scope of work and other relevant matters.

We also held an exit meeting on July 31, 1990 with USAID and ISTI officials, whose comments were taken into consideration in preparing this report.

The audit was conducted in accordance with generally accepted US Government auditing standards, set forth by the Comptroller General of the United States and accordingly included such tests of the records and such other auditing procedures as we considered necessary to accomplish the Audit Objectives.

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

NON-FEDERAL AUDIT OF THE SENEGAL
FAMILY HEALTH & POPULATION PROJECT N°685-0248

PART II. REPORT ON THE STATEMENT OF EXPENDITURES

AUDITORS' OPINION

We have examined the statement of Expenditures of Local currency costs incurred by the Senegal Family Health & Population Project N°685-0248 for the period from November 1985 to June 30, 1989.

Cost claimed, costs questioned, cost disallowed and costs accepted are summarized on Appendix I.

The Financial Status report, which we used to develop these summary costs, is ISTI's and PSF's responsibility. It is our responsibility to express an opinion thereon, based on our audit. We conducted our audit examination in accordance with generally accepted auditing standards and the US Comptroller General's "Standards for Audit of Governmental Organizations, Programs, Activities and Functions" (1988 Revision). Accordingly, our review included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances, and in conformity with the Audit Objectives and Scope (Part I). This, we believe provided us a reasonable basis for expressing our opinion.

Our examination was made primarily for the purpose of expressing an opinion on the statement of costs claimed as summarized in Appendix I.

Our examination identified disallowed costs amounting to FCFA 8 947 436 or US\$ 29 823 and questioned costs amounting to FCFA 24 042 524 or US\$ 80 140 which are discussed in the detailed Findings and Recommendations. As stated in the Findings and Recommendations, there were deficiencies in the internal control and compliance identified in the project expenditure and accountability between November 1985 and June 30, 1989 and the effect of such deficiencies on the statement of costs claimed for the period under audit could not be determined by us.

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In our opinion, subject to the effects which the deficiencies in Accounting for expenditure could have on the statement of Expenditure, the resolution of the questioned costs and except for the disallowed costs, Appendix I gives a true and fair representation of the Local expenditures incurred in relation to the project for the period from November 1985 to June 30, 1989.

This report is intended solely for the use of the United States Agency for International Development, Senegal. This restriction is not intended to limit distribution of this report which, upon acceptance by the office of the Regional Inspector General for Audit, Dakar will be a matter of public record.

Akintola Williams & Co

AKINTOLA WILLIAMS & CO.
(DELOITTE ROSS TOHMATSU)

ABIDJAN - COTE D'IVOIRE
AUGUST 01, 1990.

NON-FEDERAL AUDIT OF THE SENEGAL
FAMILY HEALTH & POPULATION PROJECT N°685-0248

FINDINGS AND RECOMMENDATIONS

A. PROJECT EXPENDITURE AND ACCOUNTABILITY

ACCOUNTABILITY

Our examination of the vouchers and records for expenses made during the period covered by our audit indicated instances where proper justifications and documentations for expenditures incurred were lacking as well as acceptable internal control procedures. The audit also revealed inefficient local procurement practices which resulted in commodities overpricing by suppliers. The foregoing resulted in questioned costs totalling FCFA 24 042 524 and disallowed costs totalling FCFA 8 947 436 listed in Appendix II to this report.

PSR, BNR, VSPP and ISTI were responsible for ensuring that all project expenditures were justifiable, reasonable, project related and accurately reflected project operations cost. These responsibilities were not adequately fulfilled.

PROJECT EXPENDITURE

A sample of 55% of total project expenditure were examined. The result of our examination indicated that ISTI was more concerned with the execution of the Family Health & Population Project than equally monitoring the project funds. This assertion is evidenced in some of the expenditure tested which were questioned or disallowed.

FINDINGS AND RECOMMENDATIONS

FINDING N°1

UNAPPROVED INDEMNITY

On December 16, 1985, PSF Director paid himself FCFA 40 000 or US\$ 134 representing his indemnities for the month of November 1985. No other such indemnities were subsequently paid to him.

The grant agreement did not approve any indemnity for the project Director nor was it authorized in writing by USAID.

PSF COMMENT

This was done in compliance with the GOS indemnity policy. No further payment was made to the director after USAID's reaction.

RECOMMENDATION

We recommend that the Director's indemnity of FCFA 40 000 be reimbursed to USAID.

FINDING N°2

UNDERSTATEMENT OF SALARY WITHHOLDING TAXES

Unsupported number of dependants and inaccurate reporting of staff marital status resulted in understatement of salary withholding taxes payable to the Government of Senegal.

INSTITUTION	PERIOD	NAME OF EMPLOYEE	NO. OF PARTS		UNDERSTATEMENT F.CFA
			CLAIMED	SUPPORTED	
PSF	11/85-30/6/89	MASSECK SECK	3	1	834 210
"	- do -	AISSATOU SAMB	1.5	1	541 725
"	- do -	OUSMANE SAMB	5	4	1 293 333
"	- do -	FALLOU GUEYE	3	1	776 955
"	- do -	DOUDOU SYLLA	5	1.5	77 301

					3 523 524

					US\$ 11 745

AUDITOR'S COMMENT

Staff salaries were paid by ISTI without ensuring that proper supports existed for claims made by staff.

Salary deduction claims must be supported with legal documents such as a certificate of marriage and children birth certificates. Failure to produce such supports to justify claims may result in penalty charges by the Tax Authorities.

RECOMMENDATION

We recommend that the sum of FCFA 3 523 524 or US\$ 11 745 be questioned pending justifications by the afore-mentioned staff.

FINDING N°3

UNJUSTIFIED FUEL COUPONS USED

As shown in Appendix III, fuel coupons amounting to FCFA 586 960 were used by two BNR staff on their personal cars. In addition, BNR justified by the use of USAID fuel coupons amounting to FCFA 1 059 140 with other Donors' coupons. (see Appendix IIIA).

AUDITOR'S COMMENT

Our review of the two BNR staff vehicle movements revealed that the fuel was used for errands and in-town transportation. There was no evidence that these movements were project related. As ISTI was responsible for monitoring AID fuel coupons, it failed to demand full justification for coupons previously signed for by BNR before new coupons were issued.

ISTI COMMENT

Controls over the use of fuel coupons will now be strengthened since it will be handled by a newly hired expatriate Logistic Officer.

RECOMMENDATION

We recommend that unsupported fuel coupons amounting to FCFA 1 646 100 or US\$ 5 487 be disallowed and AID refunded accordingly.

UNSUPPORTED INTERNATIONAL CALLS

FINDINGS N°4

A review of PSF telephone costs over the period under Audit revealed the following:

- A. Telephone cost in the urban area of Dakar alone ranged from FCFA 120 000 to 600 000 every 2 months. Translated into daily calls, these charges represent a minimum of 38 to a maximum of 188 calls per day. The standard telephone billing period in Senegal is two months.
- B. International calls amounting to FCFA 81 720 (Appendix IVA) were made by unidentified PSF staff.

AUDITOR'S COMMENTS

Controls over the use of telephone were deficient. All staff had direct access to local and international lines and there was no tracking system permitting the monitoring of telephone usage. For calls in the urban area of Dakar, we carried out an exercise in order to determine an acceptable number of daily calls. This was determined to be 50. We originally recommended that any excess therefrom be disallowed (Refer to Appendix IV).

PSF AND MISSION COMMENTS

PSF is not too sure whether staff made all these calls because the telephone billing system in Senegal raises significant doubt as to its reliability. Additionally, it is not possible to obtain details of these local calls.

The mission requested that the portion of the recommendation regarding excess local phone calls be deleted, as an "acceptable" number of calls is difficult to substantiate, and calls could not be proven to be unofficial.

RECOMMENDATION

We recommend that unidentified international calls amounting to FCFA 81 720 or US\$ 272 be disallowed.

FINDING N°5

UNSUPPORTED SUPPLIER'S BILL

On its bill covering the period of September to October 1988, SONATEL charged PSF FCFA 219 471 or US\$ 732 for technical services not actually rendered. Neither PSF nor ISTI appeared to have noticed the overcharge.

AUDITOR'S COMMENTS

Only project related costs should be charged to the project. Had PSF and ISTI scrutinized the bill, the overcharge would have been detected and already claimed since the amount was entered on the bill under the expense heading <<TRAVAUX ET DIVERS>>. It should be noted that technical services to the project telephone are rendered by LIFT-TEL and not SONATEL.

ISTI COMMENTS

ISTI agrees with auditor's observation and will strengthen controls in order to avoid future overcharge. ISTI will contact PSF for recovery of overcharge amount in September 1990.

RECOMMENDATION

We recommend that the unsupported telephone charge of FCFA 219 471 or US\$ 732 be disallowed and recovered from SONATEL. USAID should be refunded accordingly.

FINDING N°6

LOCAL TAX EXEMPTION PRIVILEGE NOT TAKEN

Contrary to local tax exemption agreements between GOS and USAID, the project paid TVA and TPS on suppliers invoices amounting to FCFA 830 029 or US\$ 2 767. Total tax payment is analysed as follows:

	FCFA
Telephone	687 076
Electricity	100 413
LIFT-TEL (IV 24166)	21 270
LIFT-TEL (INV. 24701)	21 270

	830 029

AUDITORS' COMMENT

Had the project used the tax exemption privilege as agreed by AID and GOS, project funds would have been saved. At the end of our field work, the project had not yet contacted GOS to effect the agreement entered into.

ISTI AND MISSION COMMENTS

ISTI will inform PSF of Auditor's observations so that necessary actions can be taken on or before September, 1990. The Mission requested that we delete our original recommendation that total taxes of FCFA 830 029 (or US\$ 2 767) be disallowed. They argued that tax exemptions are notoriously difficult to obtain on utility bills.

RECOMMENDATION

The Mission should immediately verify that ISTI and PSF have taken all actions necessary to obtain the exemption for future utility bills.

FINDING N°7

PAYMENT MADE FOR SERVICES NOT RENDERED

FCFA 600 000 or US\$ 2 000 was paid to Price Waterhouse - Senegal in 1987 for the preparation of a Procedures Manual for the Project. At the time of our review, Price Waterhouse had not produced the manual.

AUDITORS' COMMENTS

Project made payment to a consultant for services not rendered. Three years have now elapsed, and no report has been produced. Had this amount been placed in a time deposit account at 10% per annum, it will have generated interest income of FCFA 198 600. No documentary evidence could be produced to indicate that the consultant was near finalising his report.

ISTI COMMENTS

ISTI will contact PSF for clarification and follow-up in September 1990.

RECOMMENDATION

Since ISTI has designed a new procedures manual which is currently being finalised, we recommend that the Manual cost of FCFA 600 000 together with interest income of FCFA 198 600 be refunded and paid to USAID.

FINDING N°8

UNAPPROVED CONSULTANCY EXPENSE

Three short term consultancy contracts of FCFA 5 000 000 each were signed in 1987 by the Project Director with the following people:

- 1> MALICK SOW : Economiste - Planificateur,
Conseiller Technique au
Ministère du Plan et de la
Cooperation du Senegal.
- 2> LANDING SAVANE : Conseiller Technique, Direction
de la Statistique
- 3> ABDOULAYE DIOP : Chercheur à l'IFAN

The purpose of the assignment was to assist in the preparation of an interministerial meeting on Population policies in Senegal.

This expenditure was not approved in the project budget nor was there any evidence that a written approval of AID was obtained.

AUDITORS' COMMENT

We noted that this expenditure was first recorded as Technical Assistance cost and subsequently moved to DATA BASE IMPROVEMENT budget line since the amount could not be accommodated under Technical Assistance. Furthermore, the three consultants being civil servants, it does not appear proper for them to carry out special assignments in their respective names without approval of their supervising ministries. Additionally, the project was unable to provide us with copies of the consultants reports.

RECOMMENDATION

We recommend that total contracts cost of FCFA 15 000 000 or US\$ 50 000 be questioned pending proof that assignment was completed and that it was project related.

FINDING N°9

INEFFICIENT PROCUREMENT PRACTICES

FACT A - OVERPRICING OF STATIONERY COST

As shown on appendix VI, the project stationery was over-priced by FCFA 2 100 565 or US\$ 7 002. This appears to have resulted from a combination of three factors.

- i. Duty free exemption not used
- ii. Supplier intentionally inflated commodity prices.
- iii. Multiple bids not solicited.

RECOMMENDATION

We recommend that the overcharge of FCFA 2 100 565 or US\$ 7 002 be disallowed. Multiple bids should be sought in future as much as possible.

FACT B - AVOIDABLE LOSS INCURRED

10 000 calendars purchased from Imprimerie du Centre on October 31, 1988 were obtained at FCFA 400 each whereas another set of 10 000 calendars from Imprimerie du Boulevard were procured at FCFA 500 each two weeks later; thus resulting in a loss of FCFA 1 000 000 or US\$ 3 333.

Due care should be taken whenever AID funds are used in commodities procurement. AID funds were unnecessarily wasted in poor procurement of commodities.

RECOMMENDATION

We recommend that the loss of FCFA 1 000 000 or US\$ 3 333 be disallowed.

FACT C - UNNECESSARY LUXURY PROCUREMENT

Five leather briefcases costing FCFA 40 000 or US\$ 133 each were procured from Papeterie A. Diagne by BNR for Census Clerks. Had bags costing a maximum of FCFA 15 000 each been purchased, the project would have saved FCFA 125 000 or US\$ 416.

The project lost sight of the cost element in procuring these briefcases and wasted AID funds.

RECOMMENDATION

We recommend that unnecessary over spending of FCFA 125 000 or US\$ 416 be disallowed.

FACT D - OVERPRICING IN CARPENTRY PROCUREMENT

The project overpaid FCFA 1 000 000 or US\$ 3 333 and FCFA 1 096 500 or US\$ 3 655 on Pallets and stools & footsteps ordered from CAP VERT MEUBLES.

200 Pallets were invoiced to the project at FCFA 10 000 each
43 footsteps were invoiced at FCFA 22 500 each and
43 stools were invoiced at FCFA 24 500 each.

We interviewed carpenters in Dakar and were informed that a pallet cost runs to a maximum of FCFA 5 000 with stool and footstep costing FCFA 15 000 and FCFA 6 500, respectively.

It appears that CAP VERT MEUBLES knowingly overpriced the commodities. Other competitive bids were not explored by the project before placing orders with CAP VERT MEUBLES. USAID funds were wasted in poor carpentry procurement.

RECOMMENDATION

We recommend that total overpayment of FCFA 2 096 500 or US\$ 6 988 made to CAP VERT MEUBLES be disallowed.

FACT E - ARMCHAIRS PROCURED WERE OVERPRICED

The project over paid FCFA 731 000 or US\$ 2 436 on 43 armchairs purchased from JAMIL GHASSANI, a local vendor.

An armchair was invoiced at FCFA 42 000 whereas market survey indicated that a fair price was FCFA 25 000.

The market was not explored for the best possible price before order was placed with vendor. AID funds were wasted on overpriced commodities as a result of poor procurement practices.

RECOMMENDATION

We recommend that excess payment of FCFA 731 000 or US\$ 2 436 be disallowed.

FACT F UNNEEDED COMMODITIES PROCURED

The project purchased 22 000 filing folders and 10 000 T-shirts up to March 1989. Of these procurements, 16 450 filing folders and 3 500 T-shirts remained in store at August 1, 1990, last day of our field work.

We valued the filing folders and T-shirts to be FCFA 9 047 500 or US\$ 30 158 and FCFA 3 500 000 or US\$ 11 666 respectively.

It appears that project needs were not properly assessed before orders were placed. AID funds are currently tied down on commodities not immediately needed for use.

ISTI AND MISSION COMMENTS

Procurements were all made by PSF. ISTI will contact PSF for clarification and action in September 1990.

Necessary measures and controls are being established by ISTI to prevent such events in future. Refer to the new procedures manual to assess measures and controls.

The Mission commented that the folders and T-shirts are still usable and will be used for project purposes before the end of the project. Therefore, there is no reason to request US\$ 41 824 in reimbursement for the procurement.

RECOMMENDATIONS

As new measures and controls referred to above appear acceptable and the commodities would ultimately be used, we will not recommend that PSF reimburse AID for the cost of unnecessary procurement.

FINDING N°10 MISSING STOCK ITEMS

22 mattresses reported on PSF stock cards did not physically exist in the storeroom. No satisfactory explanations could be given as to the whereabouts of these items.

AUDITORS COMMENTS

We were informed that PSF Director lent these mattresses to his relations. It appears that control over Project assets are deficient.

ISTI COMMENTS

ISTI will contact PSF director for clarification in August 1990.

RECOMMENDATIONS

We recommend that missing mattresses be immediately returned to the warehouse. If efforts to recover them fail, the cost of these mattresses amounting to FCFA 275 000 or US\$ 916 should be refunded to the project.

FINDING N°11 LATE JUSTIFICATION OF CASH ADVANCES

Cash advances made to BNR staff to support the National census were justified only a year later. As shown in Appendix VII, payments for supplies were made to project staff instead of directly to the suppliers.

AUDITORS COMMENTS

AID regulations require that payments should as much as possible be made in the name of beneficiaries. We noted that over FCFA 45 000 000 or US\$ 150 000 were paid in the name of Project staff instead of Beneficiaries. ISTI failed to comply with USAID regulations as they relate to check processing.

ISTI AND MISSION COMMENTS

ISTI indicated that this would be prevented in future. The Mission pointed out that the advances were made to civil servants to make payments to field personnel during a census. Payments were for numerous small amounts, so it would have been impractical to issue individual checks. Furthermore, the Mission said the delay in justifying the use of the funds was due to USAID and ISTI requesting additional justifications.

RECOMMENDATION

Justifications produced a year later for FCFA 45 020 700 or US\$ 150 069 cash advances is not acceptable. We recommend that procedures be changed so as to require the submission of justifications for advances within a reasonable period, eg. 30 to 45 days.

FINDING N°12 NON ALLOWABLE AND QUESTIONED
TRAINING COSTS

NON-ALLOWABLE COST

Non allowable expenditures were incurred by the project as follows:

NATURE OF TRAINING	EXPENDITURE	AMOUNT
Symposium à l'Education à la Vie Familiale - Breda P.O.1505 du 15-06-88	COCKTAIL	66 000
- do -	BAKERY	40 000
Seminaire Clinique des Sages Femmes de Ziguinchor - Kolda 02/12/88-21-11-89 P.O. 629 du 06-12-88	Excess Transport cost paid to Dr. Beatrice Seve	2 480

		108 480
		=====

QUESTIONED COSTS

Identified questioned costs relating to training and seminars amounted to FCFA 2 528 000 or US\$ 8 426 as shown on appendix VIII. These costs resulted from seminar participants signing off for others who apparently did not attend seminars.

AUDITORS COMMENTS

Controls over Seminars and training monitoring appeared deficient. PSF and ISTI failed to ensure that costs were incurred only for participants who actually attended training sessions and seminars.

ISTI COMMENTS

ISTI will attempt to identify and contact persons who ostensibly received per diem under other people signatures to determine if they were in fact present. A system is currently in place to avoid this type of situation in future.

RECOMMENDATION

We recommend that cost of Bakery, Cocktail and that of excess transportation be disallowed (FCFA 108 480 or US\$ 361). We also recommend that unsupported training cost of FCFA 2 528 000 or US\$ 8 426 be questioned.

FINDING N°13 PAYMENTS MADE IN COMPANY STAFF NAMES

As shown in Appendix IX, cheques amounting to FCFA 2 716 000 or US\$ 9 053 were made in the name of Mansour Sow, an ORTS staff member, for some Television and radio spots on Family Planning.

AUDITOR COMMENTS

Because the National Television and Radio network was used for the spots and messages, payments should have been made in the name of ORTS and not that of Mansour Sow. There was no evidence that Mansour Sow had received ORTS management authority for these cheques.

PSF COMMENT

Mansour Sow had responsibility for coordinating the overall activities which involved both ORTS and private experts.

RECOMMENDATION

We recommend that ISTI contact ORTS for further confirmation as soon as possible. We also recommend that payments of FCFA 2 716 000 or US\$ 9 053 made to Mansour Sow be questioned.

AKINTOLA WILLIAMS & CO.
DRT INTERNATIONLA

NON-FEDERAL AUDIT OF THE SENEGAL
FAMILY HEALTH & POPULATION PROJECT N°685-0248

REPORT ON INTERNAL ACCOUNTING CONTROLS
PART III

Akintola Williams & Co
Immeuble CCIA/WTC, 10è étage
01 BP 4114
Abidjan 01, Côte d'Ivoire
Tel: National 22-15-72/22-55-48
International 1 225 22-15-72/22-55-48
Telex: 23266 CHASBK CI
Cable AKINWIMCO

 **Akintola Williams & Co.**

Chartered Accountants

PART III REPORT ON INTERNAL ACCOUNTING CONTROL

A. AUDITORS' OPINION

We have performed a financial and compliance audit of the Senegal Family & Population Project N°685-0248 for the period from November 1985 to June 30, 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 auditing standards and the standards for financial and compliance audits for Audit of Governmental Organizations, Programs, Activities and Functions <1988 Revision>. 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 project fund and was more limited than would be necessary to express an opinion on the system of Internal Accounting Control of the Project taken as a whole.

PSF and ISTI are responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgements are required to assess the expected benefits and related costs of control procedures. The objectives of a control system are to provide the management with reasonable but not absolute assurance that assets are safeguarded against loss from 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. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Based on our study and evaluation referred to in the first paragraph of this report and except for weaknesses described in the accompanying observations, it is our opinion that the project's Internal Accounting Control structure is adequate for safeguarding the assets and funds of the project from material irregularities.

Akintola Williams & Co

AKINTOLA WILLIAMS & CO.
DELOITTE ROSS TOHMATSU

ABIDJAN, COTE D'IVOIRE
AUGUST 01, 1990.

B. INTERNAL CONTROLS EVALUATION

FINDINGS AND RECOMMENDATION

FINDING N°1 LACK OF ADEQUATE BUDGETARY CONTROLS

While several construction jobs were realized at cost above approved budget (see Appendix V) others were made without being budgeted at all. (Appendix VA).

AUDITORS COMMENTS

ISTI approved disbursements without carrying out basic budgetary control procedures. Project funds were overspent and used on construction work not approved by AID. In addition, ISTI failed to maintain an Encumbrance Register which could assist in monitoring expenditures.

ISTI COMMENT

Maintenance of an Encumbrance Register is part of new controls and procedures established by ISTI in 1990. The new procedures manual has taken these weaknesses into account.

RECOMMENDATION

We recommend that an Encumbrance Register system should be enforced without delay. Any cost overrun greater than 15% of approved budget must be agreed in writing by AID. No disbursement should be made against unbudgeted expenditure.

FINDING N°2 INADEQUATE PROCESSING OF SUPPLIER INVOICES

Suppliers invoices are not scrutinized and reviewed before payment is made. Project was unduly charged FCFA 219 471 by the Telephone Company for services not rendered. Another supplier, Papeterie Coumba Mariama Diagne invoiced the project FCFA 700 for an item (chemises cartonnés, voucher 978/89) previously invoiced at FCFA 70. The same supplier charged two different prices (FCFA 258 and FCFA 250) for a 100 page book on two invoices prepared the same day.

AUDITORS COMMENTS

Payment of invoices and bills without carrying out proper clerical tests and review may lead to material errors and overpayments to suppliers.

ISTI COMMENTS

ISTI agrees with Auditors' observations. Controls will be strengthened with the arrival of the new expatriate logistic officer.

RECOMMENDATION

We recommend that suppliers' invoices be scrutinized, clerically tested and reviewed by the Institutions and ISTI accountants before payment is made. The review must be evidenced by a supervisor's initials.

FINDING N°3 INADEQUATE CONTROLS OVER TELEPHONE USAGE

The project did not maintain a register for out-going telephone messages. Consequently, Personal International calls were not billed to employees who made the calls.

AUDITORS' COMMENTS

A review of Sonatel bills indicated unreasonable high cost incurred on local calls. It appears that either staff stay too long on telephone or they make too many calls daily. Currently, the project telephone services have been suspended as a result of unpaid bills.

ISTI COMMENTS

ISTI agrees with Auditors comments. ISTI will assist in the implementation of required controls if the telephone lines are re-established.

RECOMMENDATION

We recommend that a Register for out-going telephone messages be maintained if the project telephone lines are reestablished.

FINDING N°4 INADEQUATE CONTROLS OVER FUEL COUPONS AND
VEHICLE USAGE

ISTI does not ensure that fuel coupons given to Institutions are fully justified before new ones are released. We also noted that some coupons were either not justified or justified with other Donors fuel coupons.

It should also be mentioned that vehicles Log Books were not always completed by BNR drivers.

AUDITORS' COMMENTS

Lack of discipline by Institutions in justifying fuel coupons timely may result in irregularities and overspending by AID.

Incomplete Log Books made it difficult to compare fuel consumption with mileage driven and to determine the extent of non official use of project vehicles. We were informed that illiterate drivers were hired for the National census and they could not fill out Log Books.

ISTI COMMENTS

ISTI agrees with Auditors observations and will implement recommendations from now on.

RECOMMENDATION

We recommend that usage of fuel coupons be fully justified before new ones are released. We also recommend that effort be made to complete vehicle log books as much as possible.

FINDING N°5 INADEQUATE CHEQUES PROCESSING

Cheques are sometimes made in the names of project staff and individuals instead of actual beneficiaries or companies who have ultimate responsibility for rendering services ordered by the project.

AUDITORS' COMMENTS

Where cheques are made in the names of Project staff and individuals, there is a high risk that full payment does not reach true beneficiaries either timely or at all. Consequently, the project's liability towards true beneficiaries will remain alive.

ISTI COMMENT

ISTI agrees with Auditors observations and comments. Cheques will no longer be made in the name of individuals except when absolutely necessary.

RECOMMENDATION

We recommend that cheques for payments of goods received or services rendered be made in the name of companies and not that of individuals. Furthermore, necessary precautions should be taken in order to avoid issuing cheques in the names of Project staff.

FINDING N°6 POOR PROCUREMENT PRACTICES

FACT A

Several orders of like items were placed with same local suppliers at very short intervals; thus losing trade volume discounts. In addition, cheapest vendors were not always selected by the project. This resulted in overpayment in some instances.

AUDITORS COMMENTS

Poor procurement practices resulted in overpayments to vendors, and in the denial of trade volume discounts to the project.

ISTI COMMENTS

ISTI agrees with Auditors' observation. It should be however mentioned that ISTI is now responsible for all local procurements and follows the procedures set forth in the Procedures Manual.

RECOMMENDATION

We recommend that trade volume discounts be demanded whenever possible and best possible prices should be obtained for all procurements.

FACT B

Local commodities are sometimes procured in haste without prior adequate assessment of project needs. This resulted in significant unneeded commodities stored in Project warehouses.

AUDITORS COMMENTS

Over 16 000 filing folders and 3 500 T-shirts purchased a year ago remained in store at the end of July 1990. Either project's requirements were overestimated or goods ordered are not reaching medical centers and satellite stations as a result of inadequate distribution scheme. Inefficient procurement practices resulted in tying down AID funds on commodities stored in Project Warehouses.

ISTI COMMENTS

The newly appointed expatriate logistic officer will assist the GOS in assessing needs and ensuring appropriate timing distribution.

RECOMMENDATION

We recommend that proper assessment of Project needs be made prior to placing orders with vendors. Medical centers and satellite stations needs should be reassessed immediately for an eventual distribution of stored commodities.

FINDING N°7 INADEQUATE PROCESSING OF GOODS
RECEIVING REPORTS

Goods receiving reports are generally signed by different project staff whose signatures do not permit for easy identification of such staff.

AUDITORS COMMENTS

It is the responsibility of the Storekeeper or Logistic Officer to sign for goods received and not that of other staff such as accountants. If this weakness is not corrected promptly, goods received can be diverted to unknown destinations.

ISTI COMMENTS

Auditors observation is noted. This is part of the responsibilities of the newly appointed expatriate Logistic Officer.

RECOMMENDATION

We recommend that the Storekeeper or Logistic Officer should be the one to sign for goods received in order to clearly situate responsibility.

FINDING N°8 POOR INVENTORY RECORD KEEPING

An inspection of VSPP storeroom and stock records at ISTI revealed serious deficiencies in inventory record keeping. Several discrepancies were noted between stock cards and related commodities counted by us.

Discrepancies were due to the following factors:

- Goods received are entered in stock cards after a delay of 2 to 5 months.
- Only goods issued are recorded on stock cards as soon as they are shipped to a VSPP station.
- No independent review is made of VSPP stock records.

AUDITORS COMMENTS

Recording goods received after a long delay may result in errors and misappropriation. Thus rendering stock records reconciliation onerous.

ISTI COMMENTS

Auditors' observations are noted. This will also be part of the responsibilities of the newly appointed expatriate Logistic Officer.

RECOMMENDATION

We recommend as follows:

- i. Storekeeper of VSPP should be trained
- ii. Stock records should be independently reviewed periodically by an appropriate level of authority.

FINDING N°9 INADEQUATE CONTROL OVER PROJECT ASSETS

The project furniture and equipment do not bear any identification number. Currently, it is difficult to trace from the register to the physical assets without the Logistic Officer's guidance.

AUDITORS COMMENTS

Identification numbers could facilitate assets tracking and reduce losses, misappropriation and substitution.

ISTI COMMENTS

The Logistic Officer will attempt to identify all existing assets and identification numbers will be put on all assets from September 1990.

RECOMMENDATION

We recommend that all project assets be identified with a special number as soon as possible and these numbers should be entered in the assets register as well.

FINDING N°10 STATIONERY IN PSF DIRECTOR SECRETARY'S CUSTODY

Stationery procured are all in the custody of PSF Director's Secretary. A review of stock movements revealed poor record keeping by the Secretary.

AUDITORS COMMENTS

The logistic officer of PSF has no control over the stock of stationery in the custody of the Secretary. Misappropriation could occur and remain undetected.

ISTI COMMENT

Auditors' observation is noted. Appropriate action will be taken in September 1990 in order to correct this weakness.

RECOMMENDATION

We recommend that stock of stationery be kept by the Logistic Officer of PSF. Periodic issues should be made to the Secretary based on actual needs.

FINDING N°11 INCOMPLETE EMPLOYEE FILES

Employee files are generally incomplete. Important documents such as birth and marriage certificates, diploma, etc are missing.

AUDITORS COMMENTS

Since the number of dependants used in the computation of salary withholding taxes, are substantiated by these documents, it is of utmost importance that files be completed. Failure to do so may result in penalty from the tax authorities.

ISTI COMMENT

ISTI will request that employee files be completed. Institutions will be contacted as early as September 1990.

RECOMMENDATION

We recommend that employee files be reviewed for missing documents. Files should be completed as soon as possible in order to prevent probable penalties from the Tax Authorities.

FINDING N°12 CONFLICT OF INTERESTS

The Regional Director of the Ministry of Housing and Construction of Ziguinchor - Moustapha Dia is in a position to select contractors, certify work completion and approve disbursements to contractors. "Authority to collect" were given to him by the contractor - Youssouph Mane - to receive payments on his behalf.

AUDITORS COMMENTS

This appears to be a related party transaction as contractor Youssouph Mane does not appear to have been selected at arms length. Work completed may not have been of good standard.

ISTI COMMENTS

ISTI agrees with auditors observation. ISTI will contact USAID for action in September 1990.

RECOMMENDATION

We recommend that controls be strengthened in order to prevent such conflict of interests in future.

FINDING N°13 INADEQUATE PROCESSING OF
CONSTRUCTION CONTRACTS

Construction files do not generally document the basis of contractors selection. Files do not also contain job completion certification making it difficult to determine whether funds disbursed are project related.

AUDITORS COMMENTS

In the absence of work completion certificate signed by all parties, one may not be in a position to confirm that contractor completed an assignment and that AID funds were efficiently disbursed.

ISTI COMMENT

Construction files will be reviewed in September 1990 and appropriate action taken accordingly.

RECOMMENDATION

We recommend that construction files be properly documented with the basis of contractor's selection and such other important reports such as work completion certification.

FINDING N°14 TRAINING AND SEMINARS

- Seminar participants do not always sign daily attendance sheets.
- Some participants often sign off and collect per diem for others whose attendance to seminars cannot be substantiated.
- Stationery purchased for seminar participants who did not attend seminar or training are not returned to Project.
- Non-Consumable office supplies such as staplers, diskets, scissors, etc are not returned to the Project storeroom for other seminars and training.

AUDITORS COMMENTS

Where attendance sheets are not signed daily, it is difficult to reconcile expenses with expected benefits. Project may end up overfunding seminars and trainings.

ISTI COMMENTS

ISTI agrees with auditors comments. But, it should be mentioned that controls have been strengthened in 1990 with the arrival of an "Agent Payeur". ISTI will however ensure that non-consumable office supplies are returned to ISTI after each seminar for subsequent usage.

RECOMMENDATION

We recommend that seminar participants sign attendance sheets daily. Unused stationery and non-consumable office supplies should be returned to Project to be used on other seminars and trainings.

AKINTOLA WILLIAMS & CO.
DRT INTERNATIONAL

NON-FEDERAL AUDIT OF THE SENEGAL
FAMILY HEALTH & POPULATION PROJECT N°685-0248

REPORT ON COMPLIANCE WITH AGREEMENT TERMS
AND APPLICABLE LAWS AND REGULATIONS

PART IV

Akintola Williams & Co
Immeuble CCIA/WIC, 10è étage
01 BP 4114
Abidjan 01, Côte d'Ivoire
Tel: National 22-15-72/22-55-48
International + 225 22-15-72/22-55-48
Telex: 23266 CHASBK CI
Cable: AKINWIMCO

 **Akintola Williams & Co.**

Chartered Accountants

**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 of the Senegal Family Health & Population Project N°685-0248 for the period from November 1985 to June 30, 1989, and have issued our report dated August 1, 1990.

Our examination was made in accordance with generally accepted auditing standards and the US Comptroller General's standards for Audit of Governmental Organizations Programs, Activities and Functions, which includes additional standards and requirements for the review of compliance with agreement terms and applicable Laws and Regulations.

We tested transactions and records for the period from November 1985 to June 30, 1989 which included cash disbursements and reporting to determine the project compliance with applicable Laws, regulations and terms of Agreements between USAID and the Project Management Unit.

The result of our study indicated that for items tested, the Project complied with agreement terms and applicable Laws and Regulations, except as described in the accompanying findings. Otherwise, nothing came to our attention that caused us to believe that untested items were not in compliance with agreement terms and applicable Laws and Regulations.

Akintola Williams & Co

AKINTOLA WILLIAMS & CO
DELOITTE ROSS TOMATSU INTERNATIONAL
ABIDJAN - COTE D'IVOIRE

AUGUST 01, 1990.

REPORT ON COMPLIANCE WITH AGREEMENT TERMS
AND APPLICABLE LAWS AND REGULATIONS

B. FINDING AND RECOMMENDATION

FINDING N°1 UNSIGNED STAFF WORK CONTRACT

Currently, no individual work contract exists between PSF Employees paid with AID funds and the Project.

AUDITORS COMMENTS

This is in contravention of the Senegalese Labour Law. Employee work contracts must be signed by the employer and the Labour Inspector. Project may be exposed to penalties if employee work contracts are not regularised.

PSF COMMENTS

There was so far a confusion as to who should sign these work contracts. We were informed that contracts had to be signed by our supervising Minister. We shall take necessary action in September 1990 in order to regularise the situation.

RECOMMENDATION

We recommend that necessary actions be taken as soon as possible in order to avoid penalties from the Labour Authorities.

FINDING N°2 PROJECT WAS PENALISED FOR NON RESPECT OF LABOUR LAWS

Under the Senegalese Labour Law, short term work contracts can be renewed only twice. Renewal beyond this limit automatically renders the contract a permanent one. As a result, employees dismissed after work contracts were renewed more than twice are entitled to all fringe benefits due under a permanent contract.

The following short term work contracts were renewed more than twice:

CONTRACT N°	INSTITUTION	NAME
039	BNR	MME FATOU DIONE
040	"	MR. CHEIKH MBODJ
041	"	MME. MBENE N'DIAYE
042	"	MLLE. ALDEYE ARDIOUMA DIOUF
055	"	MR. SERIGNE BABACAR CAMARA

Moreover, the Project paid a fine of FCFA 260 000 or US\$ 767 to an ex-chauffeur of PSF who was dismissed after his work contract had been renewed more than twice.

AUDITORS COMMENTS

The project could be liable to fines if any of the above listed employees were dismissed. Project should have obtained an exemption regarding this limitation in order to avoid unnecessary penalties.

RECOMMENDATION

We recommend that the Labour Inspectorate be approached in order to agree on a more suitable formula for all parties in view of the limited life span of AID financed projects.

FINDING N°3 LOCAL TAX EXEMPTION NOT USED

Project failed to take advantage of agreements signed by GOS and USAID exempting the Project from Local taxes. This negligence resulted in payment of local taxes.

AUDITORS COMMENTS

Due care was not taken by project officials in handling AID funds. Project failed to comply with terms of agreement signed by GOS and AID.

RECOMMENDATION

We recommend that more care should be taken in future in handling AID funds. The exemption certificate should be shown to all suppliers in order to avoid payment of local taxes.

AKINTOLA WILLIAMS & CO
DRT INTERNATIONAL

NON-FEDERAL AUDIT OF THE SENEGAL
FAMILY HEALTH & POPULATION PROJECT N°685-0248

REVIEW OF PROJECT OPERATING PROCEDURES

PART V

PART V: REVIEW OF PROJECT OPERATING PROCEDURES

AUDITORS OPINION

We carried out a review of the Project operating procedures. In performing this work, it was not our purpose to provide assurance on the internal control structure. We identified the internal control structure of the project as being in the following categories:

- . Cash management system
- . Procurement
- . Cash disbursement
- . Financial Reporting

The scope of our consideration of the Internal Control Structure included obtaining an understanding for each control category listed above, of the control environment, the accounting system, and related control procedures. Based on this understanding and tests we made of the system, we assessed the degree of control risk that exists in the system.

We have no matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants.

Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the Internal Control Structure that, in our judgement, could adversely affect the contractor's (ISTI) ability to record, process, summarise and report financial data consistently.

However, because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected.

Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

This report is intended for the information of USAID Mission in Senegal.

This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Akintola Williams & Co

AKINTOLA WILLIAMS & CO.
DRT INTERNATIONAL

ABIDJAN - COTE D'IVOIRE
AUGUST 01, 1990

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AKINTOLA WILLIAMS & CO.
DRT INTERNATIONAL

NON-FEDERAL AUDIT OF THE SENEGAL FAMILY
HEALTH & POPULATION PROJECT N°685-0248

PART VI: APPENDIXES

NON-FEDERAL AUDIT OF THE SENEGAL
FAMILY HEALTH & POPULATION PROJECT N°685-0248

STATEMENT OF COSTS CLAIMED, COSTS ACCEPTED
AND AMOUNTS AUDITED
(Expressed in F.CFA)

	TOTAL COSTS CLAIMED	QUESTIONED COSTS	DISALLOWED COSTS	ACCEPTED COSTS	AUDITED AMOUNTS
Training	149 345 803	2 528 000	108 480	146 709 323	61 756 830
Commodities	386 759 634	275 000	6 053 065	380 431 569	236 349 451
Technical Assistance	5 234 723	-	-	5 234 723	660 000
Renovation/Construction	215 948 492	-	-	215 948 492	215 948 492
Local Operating Costs	432 713 564	6 239 524	2 785 891	423 688 149	149 343 067
Research	16 740 200	-	-	16 740 200	1 300 000
WID	8 504 700	-	-	8 504 700	8 504 700
Data Base Improvement	25 556 530	15 000 000	-	10 556 530	25 556 530
	----- 1 240 803 646 =====	----- 24 042 524 =====	----- 8 947 436 =====	----- 1 207 813 686 =====	----- 699 419 070 =====

* General Coverage by audit tests is 55%

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STATEMENT OF DISALLOWED AND QUESTIONED
EXPENDITURES - NOVEMBER 1985 TO JUNE 30, 1989

I. DISALLOWED COSTS

		FCFA	US\$
FINDING N°1	UNAPPROVED INDEMNITY	40 000	134
FINDING N°3	UNJUSTIFIED FUEL COUPONS USED	1 646 100	5 487
FINDING N°4	UNSUPPORTED INTERNATIONAL CALLS	81 720	272
FINDING N°5	UNSUPPORTED SUPPLIER'S BILL	219 471	732
FINDING N°7	PAYMENT MADE SERVICES NOT RENDERED	798 600	2 662
FINDING N°9A	OVERPRICING OF STATIONARY COST	2 100 565	7 002
FINDING N°9B	AVOIDABLE LOSS INCURRED	1 000 000	3 333
FINDING N°9C	UNNECESSARY LUXURY PROCUREMENT	125 000	416
FINDING N°9D	OVERPRICING IN CARPENTRY PROCUREMENT	2 096 500	6 988
FINDING N°9E	ARMCHAIRS PROCURED OVERPRICED	731 000	2 436
FINDING N°12	TRAINING COST	108 480	361
		-----	-----
		8 947 436	29 823
		-----	-----

II QUESTIONED COSTS

FINDING N°2	UNDERSTATEMENT OF SALARY WITHHOLDING TAXES	3 523 524	11 745
FINDING N°8	UNAPPROVED CONSULTANCY EXPENSE	15 000 000	50 000
FINDING N°10	MISSING STOCK ITEMS	275 000	916
FINDING N°12	TRAINING COST	2 528 000	8 426
FINDING N°13	PAYMENTS MADE TO MANSOUR SOW	2 716 000	9 053
		-----	-----
		24 042 524	80 140
		-----	-----

TOTAL DISALLOWED & QUESTIONED COSTS \$109 963

AKINTOLA WILLIAMS & CO
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APPENDIX III

FUEL COUPONS USED BY STAFF
ON PERSONAL CARS

Vehicle N°	Make	Owner of Vehicle	Period	Quantity	Value	Coupon N°
7666 SIG	R25	CHEF BRN	03/11/88-29/11/88	130	32 890	67911-67923
- do -	"	- do -	01/08/88-27/08/88	160	40 480	78958-78973
- do -	"	- do -	03/10/88-31/10/88	130	32 890	78988-78992; 67903-67909
- do -	"	- do -	02/07/88-27/07/88	120	30 360	78395-97 78399-400 78951-57
- do -	"	- do -	11/06/88-27/06/88	70	17 710	78387-89; 78391-94
- do -	"	- do -	03/05/88-24/05/88	100	25 300	78373-376; 78377-78; 78380-83
- do -	"	- do -	02/03/88-31/03/88	100	25 300	78351-78360
- do -	"	- do -	02/04/88-27/04/88	90	22 770	78361-78367; 78371-72
0660 SIG	FIAT 127	CHEIKNA KAMABA LOGISTICIEN	19/03/88	10	2 530	78450
- do -	"	- do -	01/12/88-31/12/88	110	27 830	395589, 395604, 395613, 395627, 396842, 396849, 67995, 395563, 395573, 395843, 395584 78811
- do -	"	- do -	18/11/88	10	2 530	
- do -	"	- do -	02/07/88-05/07/88	23	5 060	399174, 399093
- do -	"	- do -	09/05/88-21/05/88	50	12 650	78744, 68789-90, 78745, 78748
- do -	"	- do -	09/06/88-30/06/88	40	10 120	78595, 79346, 399173, 78593
7666 SIG	R25	CHEF BNR	08/01/89-29/01/89	80	20 240	67936, 69943
0660 SIG	FIAT 127	CHEICKNA KAMABA LOGISTICIEN	03/01/89-31/01/89	70	17 710	395635, 395644, 69756, 67901, 69764, 67781
- do -	"	- do -	06/02/89-24-03/89	180	45 540	69784, 69800, 69920, 30, 35, 41, 46, 52, 64, 78, 80, 84, 89, 92, 93, 96, 69873, 69880
- do -	"	- do -	02/12/87-30/12/87	70	17 710	764 62, 76501, 76506, 76514, 76533, 76536, 76566
		Page Total..	..		389 620	

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APPENDIX III

7666 SIG	R5	CHEF BNR	01/12/88-30/12/88	120	30 360	67924, 67935
- do -	"	- do -	02/02/88-28/02/88	130	32 890	76180-182, 76184-189, 76193-97
- do -	"	- do -	04/12/87-31/12/87	110	27 830	76161, 76171
- do -	"	- do -	15/09/87-30/09/87	60	15 180	69284, 69076, 69288, 69290, 69293, 69096
0660 SIG	FIAT 127	CHEICKNA KAMABA	09/09/87-21/09/87	40	10 120	69280, 69281, 69286, 69289
- do -	"	- do -	03/10/87-07/10/87	20	5 060	69298, 69299
7666 SIG	R5	CHEF BNR	02/10/87-31/10/87	130	32 890	69556-69556, 76151, 69554, 76297, 69295, 69379
do -	"	- do -	02/11/87-12/11/87	80	20 240	
0660 SIG	FIAT 127	CHEICKNA KAMABA	06/11/87-28/11/87	90	22 770	76345, 76351, 76395, 76370, 76376, 76380, 76383, 76387, 76399
		GRAND TOTAL		----- 2 320 =====	----- 586 960 =====	

APPENDIX IIIA

AID FUEL COUPONS JUSTIFIED WITH OTHER
DONORS COUPONS

Vehicle N°	Make	Driver's Name	Period	Type of Fuel	Quantity	Value	Coupon N°
INU1061 IT 12843	Mitsubishi TOYOTA	Leye Badiane M B N'diaye	11/02/88-12/02/88 12/02/88	Gaz Oil - do -	50 20	7 400 2 960	190096-97, 103295-297 190098-099
INU1061 IT	Mitsubishi	Mamadou	11/02/88	- do -	20	2 960	381405-406 FNUAP
INU1067 IT 6987-S7A	" R4	Oumar Diop -	10/02/88 03/02/88	- do - SUPER	20 20	2 960 5 060	103293-294 39203 & 204
INU1060 IT 10756	Citroen R4	Youssouph Sagna Mor Dienje	24/02/88-26/02/88 15/02/88-19/02/88	" "	20 50	5 060 12 650	381532, 381530 38414-418
12690-SO	404	Cheick Mbodj	14/01/88	"	10	2 530	148302
13153-SO	404	"	14/01/88	"	10	2 530	39199
13154-SO	404	"	14/01/88	"	10	2 530	39200
12714-SO	Mitsubishi	Falou Drame	11/01/88	Gaz oil	20	2 960	102749-750
12241-SO	Mercedes	Gora Sene	30/06/88	"	280	41 440	00319901-928
"	"	"	11/0788-18/07/88	"	630	93 240	00320510-529, 00320551-571, 00319929-950
"	"	"	02/08/88-06/08/88	"	200	29 600	00320572-591
INU1060 IT	Citroen	Youssof Sagna	08/03/88-26/04/88	SUPER	170	43 010	381547-552, 381569-73, 381583, 381585-87, 381599
1066 IT	Mitsubishi	Y.	21/11/87-30/11/87	Gaz Oil	270	39 960	02243-260, 102301-102309
6987 S/A	R4	Maudir D.	06/11/87-11/11/87	"	40	5 920	0319175-0319178
12714-SO	Mitsubishi	Faliou Drame	10/12/87	"	20	2 960	102336-337
INU1066 IT	"	Mamadou Sene	11/12/87	"	80	11 840	102529-102536
12843-SO	"	Cheick Mbodji	29/12/87	"	20	2 960	102651-652
INU1066 IT	"	A. Gaye	05/12/87-15/12/87	"	150	22 200	102330-102340, 102345-48, 102567-88
6987-S7A	R4	M. Diagne	24/12/87	SUPER	20	5 060	39196-197 (FNUAP)
92725IM	R9	A. SY	28/03/87-27/04/87	"	240	60 720	188878-188900
"	"	"	06/03/87-24/03/87	"	150	37 950	364809-13, 364815-818, 189142-44 189149, 188876-77
766S16	R5	Chef BNR	02/01/88-31/01/88	"	120	30 360	16172-16183
6987S79	R4	M Diagne	08/04/88-15/04/88	"	20	5 060	381590-91, 39238-239
"	"	"	05/03/88-29/03/88	"	40	10 120	39212-213, 148337-38

Page Total

492 000

AKINTOLA WILLIAMS & CO.
DRT INTERNATIONAL
APPENDIX IIIA

0660S16	FIAT 127	Cheickna Kamara	26/02/87	SUPER	10	2 530	39200 FNUAP
6987S7A	R4	Mamadou Diop	07/12/87	"	90	5 060	39192 & 193
53951737	MOTOBECANE	Mamadou Ba	02/02/87-16/02/87	"	20	5 060	189477-478
INU1066 IT	Mitsubishi	A Gaye	18/01/88-19/01/88	Gaz Oil	60	8 880	190090-093, 102745-746
INU1063 IT	504	Fellou Diallo	12/01/88	"	20	2 960	190094-95
INU1060 IT	Citroen	Y Sagna	27/01/88	SUPER	10	2 530	148316 FNUAP
12247 SO	404	Peugeot 404	14/01/88	"	10	2 530	148301
INU1060 IT	Citroen	Y Sagna	11/02/88	"	20	5 060	381407-408
10888-SO	"	Cheick Mbody	11/02/88-13/02/88	"	40	10 120	381409-410, 381412-413 FNUAP
"	R4	Mur Dieye	22/02/88-23/02/88	"	20	5 060	381528-529
12844-SO	TOYOTA	Malik Wayel	02/02/88-23/02/88	Gaz Oil	160	23 680	102493-102508
13153-SO	404	Mamadou Diouf	13/02/88	SUPER	10	2 530	381411 FNUAP
12714-SO	Mitsubishi	Fallou Drame	10/02/88	Gaz Oil	20	2 960	103291-292 FNUAP
0660 SIG	FIAT 127/A	Cheickna Kamara	15/01/89	SUPER	10	2 530	802566
12241-SO	MERCEDES	Gara Sene	28/06/88	Gaz Oil	20	2 960	103999-104000
12274-SO	Citroen	Alsane Diouf	06/06/88	SUPER	20	5 060	861865 & 866
11323-SO	R18	Moustapha Wadi	06/06/88	Gaz Oil	20	2 960	264840-841
12652-SO	Mercedes C.	Moussa N'Doye	06/06/88	"	20	2 960	264842-843
11781-SO	R18	Saliou Gueye	31/05/88	SUPER	20	5 060	387189-190
12241-SO	Mercedes C.	Gara Sene	21/05/88	Gaz Oil	20	2 960	264838-839 FNUAP
12274-SO	"	Alsane Diouf	24/05/88-31/05/89	SUPER	60	15 180	387180-181, 387194-95, 387198-199
5166514	CX	Moustapha Diop	23/05/88	"	10	2 530	387156
12241-SO	Mercedes	Gara Sene	21/05/88	Gaz Oil	30	4 440	00288611-06988613
13438-SO	"	Mamadou N'Dour	28/03/88-11/04/88	SUPER	60	15 180	148330-148335
167850-SO	R4	Leye Badian	14/06/88	"	10	2 530	861883 PNUD
INU1060 IT	"	Fallou Drame	03-04/02/89-14/02/89	SUPER	30	7 590	861693, 861597 (PNUD), 381515 (FNUAP)
INU1063 IT	504	Cheick Mbodj	21/02/89-23/03/89	Gaz Oil	90	13 320	103648-49, 289648-50, 719034-35, 719028-029
"	"	"	"	SUPER	40	10 120	386668-670, 386673
12714-SO	Mitsubishi	Youssoupha Sagna	07/03/89-08/03/89	Gaz Oil	100	14 800	719030-31, 719036-37, 103650, 719026-27
"	"	"	"	"	20	2 960	719032-33 & 39
"	"	"	"	SUPER	30	7 590	288949 & 950 FNUAP
"	"	"	"	"	"	"	356738, 386671-672

Page Total

199 690

AKINTOLA WILLIAMS & CO
DRT INTERNATIONAL
APPENDIX IV

STATEMENT OF EXCESSIVE LOCAL
TELEPHONE CALLS

TEL N°	BILLING DATE PAID	PERIOD	AMOUNT PAID	LIMIT ACCEPTED	EXCESS COST
22-72-13	05/08/86	March/April 86	141 185	132 000	9 185
"	23/02/87	Sept/Oct 86	137 610	132 000	5 610
"	05/06/87	Jan/Feb. 87	240 515	132 000	108 515
"	07/87	March/April 87	153 175	132 000	21 175
"	07/09/87	May/June 87	237 050	132 000	105 050
"	27/10/87	July/Aug 87	132 275	132 000	275
"	12/01/88	Sept/Oct. 87	373 560	132 000	241 560
"	20/04/88	Nov/Dec 87	615 945	132 000	483 945
"	30/05/88	Jan/Feb 88	612 370	132 000	480 370
"	19/07/88	March/April 88	403 535	132 000	271 535
"	17/08/88	May/June 88	494 560	132 000	362 560
"	13/10/88	July/Aug 88	141 790	132 000	9 790
"	06/03/89	Nov/Dec 88	240 570	132 000	108 570
"	21/06/89	March/April 89	326 810	132 000	194 810
"	30/07/89	May/June 89	263 670	132 000	131 670
					----- 2 534 620 =====

NOTE: The limit Accepted was determined as follows:

- Reasonable number of daily calls = 50
- Number of working days in a month = 24
- Unit cost of a call = 55 FCFA

BILLING PERIOD = EVERY TWO MONTHS

AKINTOLA WILLIAMS & CO
DRT INTERNATIONAL

APPENDIX IVA

UNSUPPORTED INTERNATIONAL COST

TEL N°	B I L L I N G DATE PAID	PERIOD	COUNTRY	DATE OF CALL	AMOUNT
22-72-13	23/02/87	Sept/Oct.86	Gambia	19/10/86	8 095
"	15/05/87	Nov/Dec.86	Gambia	12/04/86	1 011
			"	"	7 083
			Bakau	12/06/89	1 011
"	05/06/87	Jan/Feb.87	RCI	05/01/87	5 363
			France	22/01/87	2 640
"	07/87	March/April 87	Bissau	13/03/87	2 062
			France	27/03/87	8 800
"	07/09/87	May/June 87	USA	09/05/87	13 200
"	12/01/88	Sept/Oct 87	RCI	19/09/87	2 888
			RCI	23/09/87	1 238
"	20/04/88	Nov/Dec 87	RCI	01/11/87	13 613
			Mali	14/12/87	1 238
			Mali	"	1 238
			Mali	28/12/87	2 888
"	19/07/87	March/Apl.88	-		5 638
"	06/03/89	Nov/Dec.88	Togo	10/11/88	1 238
			"	"	1 238
"	30/07/89	May/June 89	RCI	12/06/89	1 238

					81 720
					=====

AKINTOLA WILLIAMS & CO.
DRT INTERNATIONAL

APPENDIX V

CONSTRUCTION COST OVERRUN

LOCATION	DESCRIPTION	BUDGET	ACTUAL COST	VARIANCE
DAKAR	HOPITAL A LE DANTEC			
	Renovation Laboratoire & Bureau	9 600 000	12 421 489	2 821 489
	Village de NGOR			
	Construction centre de Planification Familiale	4 200 000	6 277 681	2 077 681
THIES	Refection Maternité Papenguine	10 300 000	11 916 600	1 616 600
	Dispensaire de KAYAR	3 700 000	4 662 220	962 220
		----- 27 800 000 =====	----- 35 277 990 =====	----- 7 477 990 =====

AKINTOLA WILLIAMS & CO.
DRT INTERNATIONAL

APPENDIX VA

UNBUDGETED CONSTRUCTION COST

LOCATION	DESCRIPTION	COST	OBSERVATION
KAOLACK	Khoungueul - Refection DMI	1 418 435	Realised - Not budgeted
"	Bureau/Magasin KASNACK	1 106 817	" "
ZIGUINCHOR	Sedhiou	400 000	" "
	Case Foyer Petit Kande & Tenghory	1 932 172	" "
DAKAR	Renovation du CM Philippe Senghor	1 987 896	" "
"	Renovation Maternité de Bargny	4 967 697	" "
"	Dispensaire Municipal de Ouakan	1 878 588	" "
"	Maternité de Sebikotane	2 094 713	" "
"	Amenagement, remise en état bureau BNR	3 107 130	" "
		----- 18 893 448 =====	

AKINTOLA WILLIAMS & CO.
DRT INTERNATIONAL

APPENDIX VI

OVERPRICING OF STATIONARY COST

VOUCHER N°	DATE OF PAYMENT	CHEQUE N°	INVOICE N°	INVOICE DATE	SUPPLIER'S NAME	DESCRIPTION OF PROCUREMENT	QUANTITY PROCURED	UNIT PRICE CHARGED	FAIR UNIT PRICE	OVER CHARGE	TOTAL OVER CHARGE
976/89	10-03-89	0167077	848	14-02-89	Papeterie Coumba Mariama DIAGNE	BIC BLEUS	70	70	50	20	1 400
.	.	.	.	.	.	Marqueurs (Jeu)	30	980	660	300	3 000
975/89	10-03-89	0167076	845	14-02-89	.	Cahiers de 100 pages	70	250	150	100	7 000
.	.	.	.	.	.	BICS Bleus	35	70	50	20	700
.	.	.	.	.	.	Marqueurs (Jeu)	15	980	660	300	4 500
778/89	18-01-89	0137077	418	12-01-89	.	Cahiers de 100 pages	35	258	150	108	3 780
.	.	.	.	.	.	BICS	35	70	50	20	700
.	.	.	.	.	.	Crayons	35	135	100	35	1 225
.	.	.	.	.	.	Chemises Cantonnés	35	75	50	25	875
211/89	25-08-88	0137334	387	18-08-88	.	Cahiers de 50 pages	35	150	90	60	2 100
978/89	10-03-89	0167079	866	27-02-89	.	BICS bleus	100	70	50	20	2 000
.	.	.	.	.	.	BICS	50	70	50	20	1 000
239/87	23-12-86	083658	000110	25-11-86	.	Chemises Cantonnés	40	700	50	650	26 000
.	.	.	.	.	.	Crayons	30	150	100	50	1 500
.	.	.	.	.	.	Chemises à Rabats					
249/87	05-06-87	0992797	317	25-05-87	.	Plastifiers	30	1 275	650	625	18 750
.	.	.	.	.	.	Ramettes papiers					
.	.	.	.	.	.	fort 21x29.7	4	3 860	2 325	1 535	7 340
.	.	.	.	.	.	Ramettes papiers					
.	.	.	.	.	.	cannone 21x29.7	4	4 850	4 500	350	1 400
.	.	.	.	.	.	Bloc Notes 6M	20	1 075	975	100	2 000
.	.	.	.	.	.	BICS Bleus	40	70	50	20	800
PAGE TOTAL											

92 070											

APPENDIX VI

OVERPRICING OF STATIONARY COST

240/87	23-12-86	0083659	122	03-12-86	Papeterie Coumba Mariama DIAGNE	Crayons	30	135	100	35	1 050
158/89	09-08-88	0127276	368	27-07-88	"	BICS bleus	35	70	20	20	760
"	"	"	"	"	"	Rouleaux Rubafix pm	2	1 600	975	625	1 250
779/89	18-01-89	0137078	417	12-01-89	"	BICS	35	70	50	20	700
157/89	09-08-88	0127275	367	27-07-88	"	Crayons noirs	30	135	100	35	1 050
777/89	18-01-89	0137076	419	12-01-89	"	"	12	135	100	35	420
"	"	"	"	"	"	BICS	100	70	50	20	2 000
480/89	03-11-88	0158363	433	28-10-88	"	BICS bleus	30	70	50	20	600
512/89	11-11-88	"	451	08-11-88	"	"	37	70	50	20	740
"	"	"	"	"	"	Crayons	37	135	100	35	1 295
"	"	"	"	"	"	Taille Crayons	5	820	420	400	2 000
"	"	"	"	"	"	Boites de Stencil	2	10 500	3 570	6 930	13 860
481/89	03-11-88	0158364	432	28-10-88	"	BICS bleus	37	70	50	20	740
"	"	"	"	"	"	Crayons noirs	37	135	100	35	1 295
"	"	"	"	"	"	Taille crayons	4	675	400	275	1 100
"	"	"	"	"	"	Boites Stencils	2	10 800	3 570	7 230	14 460
511/89	10-11-88	0158395	450	08-11-88	"	Bics bleus	35	70	50	20	700
"	"	"	"	"	"	Marqueurs	6	980	525	455	2 730
510/89	10-11-88	0158394	449	08-11-88	"	BICS	35	70	50	20	700
"	"	"	"	"	"	Marqueurs	6	980	525	455	2 730
779/89	18-11-89	0137078	417	12-01-89	"	Cahiers de 32 pages	35	90	50	40	1 400
511/89	10-11-88	0158395	450	08-11-88	"	Cahiers de 200 pages	35	455	275	183	6 405
211/89	25-08-88	0127334	387	18-08-88	"	Ramettes papiers forts	10	3 725	2 325	1 700	17 000
"	"	"	"	"	"	Taille crayon GM	1	18 900	3 000	15 900	15 900
"	"	"	"	"	"	Ramettes Duplicateur					
240/87	23-12-86	083659	00122	03-12-86	"	2" x 29.7	20	3 950	2 600	1 350	27 000
"	"	"	"	"	"	Boites papiers transparent	2	40 000	20 000	20 000	40 000
"	"	"	"	"	"	Ramettes papiers forts	6	3 725	2 600	1 125	6 750
779/89	18-01-89	0137078	417	12-01-89	"	Marqueur	10	850	525	325	3 250
157/89	09-08-88	0127275	367	27-07-88	"	Ramettes papier fort	10	3 725	2 325	1 700	17 000

PAGE TOTAL

184 385

AKINTOLA WILLIAMS & CO.
DRT INTERNATIONAL
APPENDIX VI

OVERPRICING OF STATIONARY COST

777/89	18-01-89	0137076	419	12-01-89	Papeterie Coumba Mariama DIAGNE	Classeurs + perfor	10	2 365	1 200	1 665	16 650
'	'	'	'	'	'	Ramettes papiers forts	5	3 725	2 030	1 695	8 475
512/89	11-11-88	0158396	451	08-11-88	'	Tube encre gestner	1	4 500	2 550	1 950	1 950
1415/88	24-05-88	118346	1861	19-05-88	'	Classeurs avec perfor.	30	2 385	1 200	1 585	50 550
'	'	'	'	'	'	BICS	30	70	50	20	600
'	'	'	'	'	'	Crayon + Gomme	30	135	100	35	1 050
'	'	'	'	'	'	Ramettes papiers Duplic.	15	3 950	2 600	1 350	20 250
'	'	'	'	'	'	Marqueur	30	980	525	455	13 650
1414	24-05-88	118345	1862	'	'	Boîte de Stencil	2	10 500	3 570	6 930	13 860
'	'	'	'	'	'	Crayons noirs + Gomme	30	135	100	35	1 050
'	'	'	'	'	'	Ramettes papier fort	5	3 725	2 600	1 125	5 625
'	'	'	'	'	'	Classeurs avec perfor.	30	2 365	1 200	1 665	49 350
'	'	'	'	'	'	Marqueur	30	980	525	365	10 950
'	'	'	'	'	'	BICS	30	70	50	20	600
979/89	10-03-89	0167080	000463	04-03-89	Papeterie A Diagne	Ramettes Photocopies	10	4 500	2 800	1 700	17 000
'	'	'	'	'	'	Ramettes Papiers duplic.	33	3 500	2 600	900	29 700
'	'	'	'	'	'	Tubes Encre GERRA	5	6 000	2 300	3 200	16 000
'	'	'	'	'	'	" " GESTNER	5	4 500	2 550	1 950	9 750
'	'	'	'	'	'	Boites Stencil SO	4	3 300	3 570	6 230	24 920
980/89	10-03-89	0167081	000496	02-01-89	'	Ramettes papiers photoc.	5	4 500	2 600	1 900	9 500
1411/88	24-05-88	0118342	000392	04-05-88	'	Tubes encre Gestner	4	5 335	2 550	2 785	11 140
'	'	'	'	'	'	BICS bleus	30 000	72	50	22	660 000
'	'	'	'	'	'	BICS Rouges	2 200	72	50	22	48 400

Page Total

1 021 620

AKINTOLA WILLIAMS & CO.
DRT INTERNATIONAL

APPENDIX VI

OVERPRICING OF STATIONARY COST

25/89	07-07-88	0120239	340	29-06-88	Papeterie Coumba Mariama DIAGNE	Enveloppes bulles					
"	"	"	"	"	"	32 x 42	1 000	235	150	35	35 000
794/89	24-01-89	0137092	616	11-01-89	"	" 27 x 36	1 000	90	50	40	40 000
159/89	09-08-88	0127277	371	29-07-88	"	Boite de 50 onglets bleus + rouges	300	6 500	4 550	1 950	585 000
"	"	"	"	"	"	Ramettes fort 21x29.7	5	3 750	2 600	1 150	5 750
"	"	"	"	"	"	Ramettes fort dupli- duplicateur 21 x 29.7	5	4 500	2 300	1 700	8 500
482/89	03-11-88	0158365	438	31-10-88	"	Ramettes Dupl. 21x29.7	20	3 950	2 600	1 350	27 000
"	"	"	"	"	"	Ramettes papier à photoc.	10	4 500	2 300	1 700	17 000
"	"	"	"	"	"	"	10	3 960	2 300	1 160	11 600
508/89	10-11-88	0158332	452	08-11-88	"	Boites Stencils	3	10 500	3 570	6 930	20 790
"	"	"	"	"	"	Ramettes Duplicateur	1	3 950	2 600	1 350	1 350

										GRAND TOTAL	2 100 565

AKINTOLA WILLIAMS & CO.
DRT INTERNATIONAL

APPENDIX VII

PAYMENTS MADE IN THE NAMES OF PROJECT STAFF

INSTITUTION	NAME OF EMPLOYEE	VOUCHER N°	CHEQUE N°	CHEQUE DATE	PURPOSE	FCFA AMOUNT
BNR	Cheickna Camara	1418/88	0118350	24.05.88	Frais entretiens et Reparations Recensement general	4 500 000
"	"	1393/88	0118323	19.05.88	Indemnités deplacement chauffeurs Direction Statistique	2 000 000
"	"	1392/88	0118322	19.05.88	Indemnités deplacement 600 Chauffeurs exterieurs	18 000 000
"	"	1382/88	0118311	13.05.88	Avance frais de deplacement dans les Regions pour le RGPM 1988.	4 500 000
"	"	1381/88	0118310	13.05.88	Honoraires de 10 Formateurs pour la periode du 15-04-88 ou 15-05-88	1 250 000
"	"	596/87	085888	27.01.87	Avance au BNR destinée à financer l'enquête pilote	3 500 000

AKINTOLA WILLIAMS & CO.
DRT INTERNATIONAL

APPENDIX VII

BNR	"	"	175/88	0100210	08.09.87	Avance pour calendrier historique: déplacement chauffeurs, techniciens, historiens	4 300 000
"	"	"	206/88	0100249	18.09.87	Complement Historiens	1 000 000
"	"	"	799/89	0137098	24.01.89	Amélioration base de données mise à Joue cartographie	1 681 700
"	"	"	966/89	0167067	03.03.87	Seminaire vulgarization EDS	700 000
"	Massamba Dieng		1380/88	0118309	13.05.88	Frais de supports de sensibilisation pour le Recensement general	3 589 000

							45 020 700
							=====

AKINTOLA WILLIAMS & CO.
DRT INTERNATIONAL

APPENDIX VIII

UNJUSTIFIED TRAINING COST

SEMINAR DESCRIPTION	FUND COLLECTED BY	BENEFICIARY	QUESTIONED AMOUNT
Seminaire des Auxiliaires Rufisque du 14-19/11/88	<Signature>	OUMY POUYE	9 000
		AIDA DIONGUE	9 000
		MARIE VICTOIRE ALBIS	17 500
		-----	35 500
Seminaire de Formation des Sages Femmes de Thies-Pratique du 12-12-88 au 21-01-89	Mme Seck	KHAN SALL	57 500
		NDEYE MARIE	57 500
		-----	115 000

AKINTOLA WILLIAMS & CO.
DRT INTERNATIONAL

APPENDIX VIII

Seminaire de Formation des Sages Femmes de Kaolack et Fatick du 12-11-88 au 26-11-89	Mariame Diallo	DIAMBOGNE NDOUR	75 000 -----	
Seminaire des Sages Femmes de Ziguinchor-Kolda-Pratique du 12/12/88-21/01/89 à Ziguinchor	<Signature>	KHADY WADE	57 500	
	"	FATOU CAMARA	57 500	
	"	DIARRA LO	57 500	
	"	OUMOU GUEYE KHOLE	57 500	
	"	PAULINE DIATTA	57 500	
	"	FATOU ARIS BADJI	57 500	
	"	ADMA NDOYE	57 500	
Seminaire de Formation des Sages Femmes du 24/05/88-05/7/88 Ziguinchor/Kolda-Theorie	<Signature>	ROSINE BOCANDE	65 000	s/s Total: 402 500
	"	OUMOU SIDIBE	130 000	
	"	FATOU ARIS	65 000	
	"	RAMATOULAYE SAMB	65 000	
Symposium à l'Education à la vie familiale-Breda du 06/6/88 au 09/06/88	Payment to 72 participants. No attendance sheet signed.	DATE: 06/06/88	540 000	s/s Total: 325 000
	Attendance sheet signed by 26 out of 66 participants	DATE: 07/06/88 <40 x 5 000 FCFA>	200 000	
	Attendance sheet signed by 35 out of 64 participants	DATE: 08/06/88 <29 x 5 000 FCFA>	145 000	
	Attendance sheet signed by 35 out of 70 participants	DATE: 09/06/88 <35 x 5 000 FCFA>	175 000 ----- 1 060 000 -----	

AKINTOLA WILLIAMS & CO.
DRT INTERNATIONAL

APPENDIX VIII

Journée d'Information des
Cadres IEC/PF de Dakar du
07-08/7/88

<Signature>	MAMADOU T. FAYE	10 000
"	ABDOU KADER N'DIAYE	10 000
"	MALAMINE SADIO	10 000
"	ALI NDAO	10 000
"	ISMAILA CISSE	10 000
"	OUSMANE GUEYE	10 000
"	IBRAHIMA CISSE	10 000
"	EL HADJI DIOUF	10 000
"	REMY BASSENE	10 000
"	BAGNICK N'DIAYE	10 000
"	MOUSTAPHA CISSE	10 000
"	LANDING COLY	10 000
"	ABOUDLAYE N'DIAYE	10 000
"	ANGHOTY DIATTA	10 000

		140 000
Dr. BADARA DIOUF	DR. ALIOU FALL	10 000
"	MBAYE FALL	10 000
"	DR. IBRA NDOYE	10 000
"	DR. MAMADOU N'DIAYE	10 000
"	DEMBA SALL NIANG	10 000

CH. FALL	FATOU NGOM	5 000
"	BABACAR CISSE	5 000

		10 000

		200 000

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APPENDIX VIII

Formation Des Agents IEC de la Region de Ziguinchor du 25/10/88-30/10/88	Inspector Ibrahima Sane	FATOU MANGARA	30 000
Seminaire des Sages Femmes 3e Session - Dakar 28/11/88-07/01/89 - Theorie	DR. BADARA DIOUF	OUMAR DIALLO	45 000
		MALAY BODJI	45 000
			----- 90 000 -----
Formation des Sages Femmes 3e Session - Dakar Pratique du 28/11/89-07/01/89	DR. BADARA DIOUF	DR. MAMADOU N'DIAYE	60 000
		DR. SALIF GUINDO	60 000
			----- 120 000 -----
Formation des Sages Femmes de Kaolack et Fatick du 12/11/88-26/01/89	GUEYE AWA SECK	SECRETARY + CHAUFFEUR	75 000 -----
GRAND TOTAL			2 528 000

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APPENDIX IX

PAYMENT MADE TO MANSOUR SOW

VOUCHER N°	DATE	DESCRIPTION	PAYEE	FCFA AMOUNT
775/89	17-01-89	Solde sur frais de production Radio-Roman	Mansour Sow Coordinateur de la campagne PSFP à l'ORTS	517 500
655/89	13-12-88	IEC Production Media Avance 50% sur frais de production Radio-Roman	"	517 500
193/88	17-08-88	IEC Production Media Réalisation et Produc- tion de 2 spots et de 2 sketches TV (Informa- tion Education Communi- cation) règlement pour solde	"	244 000
175/89	11-08-88	- do - Avance 50% (total 488 000F)	"	244 000
174/89	11-08-88	IEC Production-Réalisation et règlement de 21 spots Radio 7 Pular, 7 Serere, 7 Soninké	"	263 000
1608/88	26-06/88	Préparation et Exécution de la Campagne de Sensibi- lisation en Planification Familiale du Programme IEC solde.	"	110 000
1223/88	20-04-88	Honoraires fin Mars et 15 Avril pour (same as above)	"	520 000
1379/88	11-05-88	Avance/Honoraires (same as above)	"	150 000
839/89	31-01-89	Production/Media Réalisation et mises en ondes Radio-Roman sur la Planif. Familiale	"	150 000
				----- 2 716 000 =====

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APPENDIX X

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