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AUDIT OF USAID/BOLIVIA'S CHAPARE REGIONAL DEVELOPMENT PROJECT ACTIVITIES MANAGED BY THE NATIONAL DIRECTORATE FOR AGRICULTURAL RECONVERSION FOR THE YEAR ENDED DECEMBER 31, 1990

Audit Report No. 1-511-91-50-N
September 18, 1991

U. S. MAILING ADDRESS:
RIG/T
APO. MIAMI 34022

AGENCY FOR INTERNATIONAL DEVELOPMENT
OFFICE OF THE REGIONAL INSPECTOR GENERAL
AMERICAN EMBASSY
TEGUCIGALPA - HONDURAS

TELEPHONES:
32-9987 - 32-3120
FAX No. (504) 31-4465

September 18, 1991

MEMORANDUM

TO: D/USAID/Bolivia, Carl H. Leonard

FROM: RIG/A/T, Reginald Howard

SUBJECT: Audit of USAID/Bolivia's Chapare Regional Development Project, Activities Managed by the National Directorate for Agricultural Reconversion, for the Year Ended December 31, 1990

This report presents the results of a financial audit of the National Directorate for Agricultural Reconversion (Directorate), for the year ended December 31, 1990. This audit was one of six audits performed to evaluate entities receiving funds under the Chapare Regional Development Project, USAID/Bolivia Project No. 511-0543. The accounting firm of Price Waterhouse prepared the report which is dated August 23, 1991.

The Project was initiated in 1983 as a part of the Government of Bolivia's program to reduce coca plantings. The Project focuses on the agroindustrial and institutional development of the Chapare region - Bolivia's principal illicit coca growing area. The life-of-project budget as of December 31, 1990 was over $73.2 million, of which USAID/Bolivia is providing grant and loan funds of $38.5 million and the Government of Bolivia the balance of $34.7 million.

The Government of Bolivia has developed a program whereby it makes compensation payments of $2,000 per hectare to peasant farmers who voluntarily reduce their coca plantings. The Directorate's main function is to implement this program. The audit coverage included $15.5 million provided by the Government of Bolivia during the year ended December 31, 1990. The audit did not include $1.9 million in direct payments made by United States' Narcotic Assistance Unit for their procurement of technical assistance, equipment, and supplies on behalf of the Directorate during the audit period.

The purpose of the audit was to determine whether: (1) the Directorate's fund accountability statement presents fairly, in all material respects, cash receipts and disbursements for the period audited; (2) the Directorate's internal control structure was adequate for Project purposes; and (3) the Directorate had complied with the terms of the Project's Agreement and implementation letters and applicable laws and regulations. The scope of the audit included an examination of the Directorate's activities and transactions to the extent considered necessary to issue a report thereon for the period under audit.

Price Waterhouse found that the fund accountability statement presents fairly, in all material respects, the cash receipts and disbursements of the activities managed by the Directorate for the period audited.

With respect to the internal control structure of the Directorate, Price Waterhouse identified seven material weaknesses concerning: (1) errors in the calculation and payments for the reduction of coca plantings, (2) lack of controls over Project materials, (3) lack of supervision in measuring the reduction in coca plantings, (4) inadequate verification of the discontinuance of coca plantings by farmers subsequent to receiving coca eradication payments[1], (5) certificates issued to farmers without verification that they had not planted coca, (6) lack of documentation supporting travel expense vouchers, and (7) inadequate physical facilities for Project operations in the La Paz, Yungas Valley.

In its report on compliance with the terms of the Project's Agreement and implementation letters and applicable laws and regulations, Price Waterhouse found that the Directorate complied, in all material respects, except for not complying with certain local laws concerning tax payments.

The report was discussed with management of the Directorate, who expressed general agreement with the content of the report and stated that it had already taken action to correct some of the problems reported. Management's comments are included in Appendix II to the report.

We are including the following recommendation in the Office of the Inspector General's audit recommendation follow-up system:

Recommendation No. 1

We recommend that USAID/Bolivia, in conjunction with the National Directorate for Agricultural Reconversion, develop a plan, including a timetable for implementation, for: (1) reviewing the accuracy of payments made for coca reductions; (2) implementing controls over Project materials, including reconciling inventory records and taking periodic physical inventories; (3) providing supervision to areas in which coca plant reductions are being measured; (4) establishing controls to ensure that farmers are not issued certificates without verification that they have no coca plantings; (5) developing procedures requiring documentation of travel expenses; and (6) obtaining adequate physical facilities for Project operations in the La Paz, Yungas Valley.

Please advise this office within 30 days of actions planned or taken to resolve and close the recommendation.

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[1] *This weakness was identified in the prior audit of the Directorate for the year ended December 31, 1989 (Audit Report No. 1-511-91-19-N, dated January 30, 1991) as well as the Directorate's inadequate control over the custody and use of controlling documents related to eradication payments. Both weaknesses were reported to RIG/A/T by USAID/Bolivia as corrected by the Directorate. Accordingly, RIG/A/T has closed the recommendation in the prior report and has not repeated corrective actions for these weaknesses in the above recommendation.*

AUDIT OF THE
CHAPARE REGIONAL DEVELOPMENT PROJECT, ACTIVITIES MANAGED BY THE NATIONAL DIRECTORATE FOR AGRICULTURAL RECONVERSION (DIRECO)
USAID/BOLIVIA PROJECT No. 511-0543
FOR THE YEAR ENDED DECEMBER 31, 1990

AUDIT OF THE CHAPARE REGIONAL DEVELOPMENT PROJECT, ACTIVITIES MANAGED BY THE NATIONAL DIRECTORATE FOR AGRICULTURAL RECONVERSION (DIRECO) USAID/BOLIVIA PROJECT No. 511-0543 FOR THE YEAR ENDED DECEMBER 31, 1990

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Moreno, Muñoz y Cia.
Firma miembro de
Price Waterhouse

La Paz
Central Piloto - 355027
Casilla No 590
Telex 2524 PRIWTER
Fax 391157

Santa Cruz
Teléfono 339814
Casilla No 568

Moreno Muñoz

August 23, 1991

Mr. Reginald Howard
Regional Inspector General for Audit
U.S. Agency for International Development
Tegucigalpa, Honduras, C.A.

Dear Mr. Howard:

This report presents the results of our audit of the activities managed by the National Directorate for Agricultural Reconversion (Dirección Nacional de Reconversión Agrícola - DIRECO) under the Chapare Regional Development Project, USAID/Bolivia Project No. 511-0543, for the year ended December 31, 1990.

BACKGROUND

On August 12, 1983, the Republic of Bolivia and the United States of America acting through the U.S. Agency for International Development Mission to Bolivia (USAID/ Bolivia), signed a loan and grant agreement to implement the Chapare Regional Development Project, USAID/Bolivia Project No. 511-0543, which consisted of an integrated package of financing and technical assistance for small farmer related production, agroindustry development/ marketing and institutional development support activities to be carried out by Bolivian public and private institutions for the development of the Chapare region and associated high valleys sub-regions.

The project is a complementary part of the Government of Bolivia (GOB)'s program to reduce the coca plantings in Bolivia, and includes different activities and sub-projects designed to focus development resources on Bolivia's principal transitory coca growing area which is used for illicit purposes, the Chapare region. Due to different causes, the implementation of project activities had to be delayed and the project itself was significantly modified. The amended project concentrates on four principal development areas: 1) agriculture and forestry production; 2) rural industry and marketing; 3)

productive and transport infrastructure; and 4) a project investment fund. Each area includes activities of immediate impact and applied research components to support medium and long-term activities. The current project assistance completion date is May 31, 1992 and the life-of-project budget as modified in July 1990, expressed in thousand of U.S. dollars including the following:

	USAID/BOLIVIA		GOVERNMENT OF BOLIVIA		
	Grant	Loan	PL-480	GOB	Total
Technical assitance	$ 12,558				$ 12,558
Training	2,092	$ 1,070	$ 2,523		5,685
Constructions	3,060	1,019	3,246	$ 1,600	8,925
Commodities	3,780	2,662	240		6,682
Operating costs	3,280	7,258	2,300	1,147	13,985
Evaluations	530	53			583
Other	700	438	22,831		23,969
Contingencies			860		860
	$ 26,000	$ 12,500	$ 32,000	$ 2,747	$ 73,247

Additionally the Government of Bolivia has developed a program to reduce the cultivation of coca and make compensation payments of US$ 2,000 per hectare from its own resources to the peasant farmers who voluntarily reduce their coca plantations. The plan foresaw the eradication of 6,000 hectares of coca plants in 1990. In accordance with DIRECO's reports, 7,382 hectares were in fact eradicated.

USAID/Bolivia performs the overall supervision of the project, which consists of various phases carried out by different GOB administrative units, as indicated in the following summary:

Phase	Administrative Unit
1. Administration of the project and overall supervision and coordination of the Government or Bolivia's programs related to coca eradication	Subsecretariat for Alternative Development and Coca Planting Substitution (Subsecretaría de

Phase	Administrative Unit
	Desarrollo Alternativo y Sustitución de Cultivos de Coca - SUBDESAL)
2. Technical assistance to farmers to allow access to financial services and development of community projects in Chapare and associated high valleys	Program of Alternative Regional Development (Programa de Desarrollo Alternativo Regional-PDAR)
3. Technical assistance in the development of alternative crops, and sale of genetic material for alternative crops	Bolivian Institute of Agriculture and Cattle Technology/Chapare (Instituto Boliviano de Tecnología Agropecuaria - IBTA/ Chapare
4. Granting of loans to farmers to plant alternative crops	PL-480 Executive Secretariat
5. Compensation to coca growers to reduce coca cultivation	National Directorate for Agricultural Reconversion (Dirección Nacional de Reconversión Agrícola-DIRECO)
6. Development of productive and transport infrastructure through the maintenance of roads	National Service of Roads (Servicio Nacional de Caminos - SNC)

This report deals with the compensation to coca growers phase, which is implemented by the National Directorate for Agriculture Reconversion (DIRECO), a Cochabamba-based institution that reports to the Subsecretariat for Alternative Development and Coca Crop Substitution (SUBDESAL).

DIRECO's main function is to implement the GOB's Triannual Plan for Reduction of Coca Plantings through compensation payments of US$ 2,000 per hectare to the

peasant farmers who voluntarily reduce their coca plantings. The governmental plan states the following expectations regarding planting reduction and cost-of-compensation:

Year	Hectares to be reduced	Amount US$
1989	5,000	10,000,000
1990	6,000	12,000,000
1991	6,000	12,000,000
1992	7,000	14,000,000
1993	8,000	16,000,000

This unit has been carrying out its operations principally in the regions of Chapare (areas: Ivirgarzama, Villa Tunari and Yapacaní) and Los Yungas (areas: La Asunta and Chulumani).

DIRECO's operating costs, including salaries to personnel, materials and supplies, and resources for logistic and administrative support, are paid directly by the United States Narcotic Assistance Unit. Funds for the compensation payments for reduction of coca plantings are provided by the Government of Bolivia through the National Treasury.

AUDIT OBJECTIVES AND SCOPE

We were contracted by USAID/Bolivia to conduct a financial audit of the Chapare Regional Development Project for the year ended December 31, 1990. The audit included the operations performed by each administrative unit under the loan and grant agreement signed between the Government of Bolivia and USAID/Bolivia, and their corresponding fund accountability statement.

The audit did not include the examination of the documentation and operations of periods prior to January 1, 1989 nor transactions made directly by USAID/Bolivia and the Government of Bolivia through direct payments. However, for information purposes only, we include as Annex I, a fund accountability statement of the project accumulated costs as of December 31, 1990, including

direct payments made by USAID/Bolivia and the Government of Bolivia. This statement is expressed in United States dollars.

Our audit was performed in accordance with generally accepted auditing standards and the United States Comptroller General's "Government Auditing Standards" (1988 Revision) and accordingly included such tests of the accounting records and documentation, evaluation of the internal control structure and other auditing procedures that we considered necessary in the circumstances to determine whether:

1. The fund accountability statement of the activities managed by the National Directorate for Agricultural Reconversion (DIRECO) presents fairly in all material respects, the cash receipts and disbursements for the year ended December 31, 1990, identifying costs which were not fully supported with adequate records or which were not allowable, allocable, and reasonable under the terms of the agreement, project implementation letters, and applicable laws and regulations;

2. DIRECO's internal control structure is adequate for project purposes; and

3. DIRECO complied, in all material respects, with agreement terms, project implementation letters, and applicable laws and regulations.

Based on monthly field work, during the year, the scope of our work included:

- Reviewing the accounting records and bank accounts used by DIRECO to record the receipt of funds.

- Reviewing the supporting documentation for receipt of funds and its relation with the corresponding bank statements.

- Understanding the control environment, accounting system, and control procedures used by DIRECO to account for funds. For this purpose we evaluated the following significant categories: cash receipt

and disbursement, budgeting controls, bank accounts and funds controls, and compensatory payments for reductions of coca plantings.

- Reviewing the supporting documentation for compensations paid. This test covered 79% of the amount paid during the year.

- Making on-site visits to the farmers' parcels in order to verify and to visualize on a test basis the reduction of coca plantings and to obtain direct confirmation from the farmers regarding:

  . amount received as payment for reduction of coca plantings; and

  . the farmers' compliance with requirements for receiving payment for reduction of coca plantings.

  This procedure was applied during our visits to 150 farmers who reduced their coca plantings in the Chapare and Los Yungas regions.

- Obtaining direct confirmation of DIRECO's bank accounts as of December 31, 1990, and reviewing the corresponding bank reconciliations.

- Reviewing and evaluating DIRECO's compliance with agreement terms, implementation letters, and applicable laws and regulations.

RESULT OF AUDIT

Fund Accountability Statement

The National Directorate for Agricultural Reconversion (DIRECO) recorded its transactions on the basis of cash receipts and disbursements. Consequently, revenues are recognized when received rather than when earned and expenses are recognized when paid rather than when the obligation is incurred. This is a comprehensive basis of accounting for cash transactions other than generally accepted accounting principles.

In our opinion, the fund accountability statement audited by us presents fairly, in all material respects the cash receipts and disbursements of the activities managed by DIRECO for the year ended December 31, 1990, under the Chapare Regional Development Project, USAID/Bolivia Project No. 511-0543, on the basis of accounting described in the preceding paragraph.

Internal control structure

We have considered the internal control structure of DIRECO in order to determine our auditing procedures for the purpose of expressing our opinion on the fund accountability statement of the Chapare Regional Development Project, and not to provide assurance on the internal control structure of DIRECO taken as a whole.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we observed the following matters involving the internal control structure that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants.

Findings Arising During the Year

1. Errors in calculation and payments for coca planting reductions.

2. Lack of controls over materials.

3. Lack of the presence of agricultural experts when the reduction took place.

4. After reducing areas with coca plants, some farmers continue planting coca.

5. Certificates issued without complete investigation.

6. Documentation stating the reason for trips not filed with the payment voucher.

7. Inadecuate physical installations for normal operations in La Asunta.

We also noted other matters involving the internal control structure and its operations that we have reported to the management of DIRECO in a separate letter.

Reiteration of Previous Year's Findings

1. DIRECO had inadequate controls over the custody and use of documents.

2. DIRECO did not supervise on an integral basis the definite discontinuance of the cultivation of coca plantations in the areas where the reduction of these plantations was made.

Compliance with Agreement Terms, Project Implementation Letters, and Applicable Laws and Regulations

Except for the noncompliances mentioned below, the results of our tests of compliance indicate that, with respect to the items tested, DIRECO complied, in all material respects, with the terms and provisions of the agreement, project implementation letters, and applicable laws and regulations. With respect to items not tested, nothing came to our attention that caused us to believe that DIRECO had not complied, in all material respects, with those terms and provisions.

Finding Arising During the Year

1. Failure to retain transaction tax and incorrectly prepared tax forms.

Reiteration of Previous Year Finding

1. DIRECO did not comply with certain Bolivian Laws.

MANAGEMENT COMMENTS

In its written response to this report, see Appendix II, the management of the National Directorate for

Agricultural Reconversion (DIRECO) expressed overall agreement will all the findings except 2 f, and stated it has taken action to correct some of the problems reported. Although in agreement with all but one of the finding DIRECO management emphasized the fact that in some cases DIRECO does not have the human or operative resources to follow up on all areas that have been reduced (Finding No. 4, Internal Control Section) or to have agricultural experts present when there is a high demand for coca reduction (Finding No. 3, Internal Control Section). They also stated that the reimbursement of expenses was supported by the documentation required by the NAU who reimburse the expenses (Finding No. 6, Internal Control Section). With regard to the lack of physical counts and the corresponding control against the valued accounting records DIRECO states that controls are made 3 or 4 times a year (Finding 2f).

Auditors' response:

Finding 2 f). Unless the physical inventory counts are controlled against the valued accounting records these counts are of little value from a control standpoint. DIRECO does not reconcile the counts to the valued accounting records.

Price Waterhouse.

Moreno, Muñoz y Cia.
Firma miembro de
Price Waterhouse

La Paz
Central Piloto - 355027
Casilla No. 590
Telex 2524 PRIWTER
Fax 391157

Santa Cruz
Teléfono 339814
Casilla No. 568

Moreno Muñoz

CHAPARE REGIONAL DEVELOPMENT PROJECT, ACTIVITIES MANAGED BY THE NATIONAL DIRECTORATE FOR AGRICULTURAL RECONVERSION (DIRECO) USAID/BOLIVIA PROJECT No. 511-0543 FOR THE YEAR ENDED DECEMBER 31, 1990

FUND ACCOUNTABILITY STATEMENT

INDEPENDENT AUDITOR'S REPORT

We have audited the fund accountability statement of the activities managed by the National Directorate for Agricultural Reconversion (Dirección Nacional de Reconversión Agrícola - DIRECO), under the Chapare Regional Development Project, USAID/Bolivia Project No. 511-0543, for the year ended December 31, 1990. The fund accountability statement is the responsibility of DIRECO's management. Our responsibility is to express an opinion on the fund accountability statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the United States Comptroller General's "Government Auditing Standards" (1988 Revision). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fund accountability statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the fund accountability statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 2, the fund accountability statement was prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles, and is not intended to be a presentation in conformity with generally accepted accounting principles.

In our opinion, the fund accountability statement audited by us presents fairly, in all material respects, the cash receipts and disbursements of the activities managed by the National Directorate for Agricultural Reconversion (DIRECO) for the year ended December 31, 1990, under the Chapare Regional Development Project, USAID/Bolivia Project No. 511-0543, on the basis of accounting described in paragraph 3.

This report is intended solely for the information of the National Directorate for Agricultural Reconversion (DIRECO) and the U.S. Agency for International Development. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Office of the Inspector General, is a matter of public record.

February 15, 1991

CHAPARE REGIONAL DEVELOPMENT PROJECT, ACTIVITIES
MANAGED BY THE NATIONAL DIRECTORATE FOR AGRICULTURAL RECONVERSION (DIRECO)
USAID/BOLIVIA PROJECT No. 511-0543

FUND ACCOUNTABILITY STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1990
(Expressed in Bolivianos - Note 3)

	Funds as of December 31, 1990 Bs	Funds received during 1990 Bs	Funds available Bs	1990 Disbursements Bs	Funds balance as of December 31, 1990 Bs
BALANCES AS OF DECEMBER 31, 1989					
Bolivian National Treasury	410,448		410,448		410,448
United States Government's Narcotic Assistance Unit (NAU)	575		575		575
Vehicle sales	26		26		26
RECEIPTS DURING 1990					
NAU:					
1990 Budget for operating cost		6,049,275	6,049,275		6,049,275
Bolivian National Treasury:					
1990 Budget		50,349,550	50,349,550		50,349,550
Loan from PDAR for compulsory reduction		2,600,000	2,600,000		2,600,000
Compulsory reduction in Yapacaní		46,000	46,000		46,000
DISBURSEMENTS					
Bolivian National Treasury:					
Compensation payments				46,931,892	(46,931,892)
Payment loan from PDAR compulsory reduction				2,600,000	(2,600,000)
Labor for compulsory reduction in Yapacaní				17,424	(17,424)
Payment loan from Ministry of Rural and Agricultural Matters (MACA) - Obtained in 1989				996,610	(996,610)
Actualization of loan MACA				50,847	(50,847)
Payment loan from Subdesal - Obtained in 1989				22,000	(22,000)
Bank expenses and others				7,948	(7,948)
Payment vehicle insurance				17,018	(17,018)
Narcotic Assistance Unit:					
Operating costs				6,049,837	(6,049,837)
	411,049	59,044,825	59,455,874	56,693,576	2,762,298

CHAPARE REGIONAL DEVELOPMENT PROJECT, ACTIVITIES MANAGED BY THE NATIONAL DIRECTORATE FOR AGRICULTURAL RECONVERSION (DIRECO) USAID/BOLIVIA PROJECT No. 511-0543

NOTES TO THE FUND ACCOUNTABILITY STATEMENT FOR THE YEAR ENDED DECEMBER 31, 1990

NOTE 1 - DESCRIPTION OF THE PROGRAM AND NATURE OF OPERATIONS

On August 12, 1983, the Republic of Bolivia and the United States of America acting through the U.S. Agency for International Development Mission to Bolivia (USAID/ Bolivia), signed a loan and grant agreement to implement the Chapare Regional Development Project, USAID/Bolivia Project No. 511-0543, which consisted of an integrated package of financing and technical assistance for small farmer related production, agroindustry development/marketing and institutional development support activities to be carried out by Bolivian public and private institutions for the development of the Chapare region and associated high valleys sub-regions.

The project is a complementary part of the Government of Bolivia (GOB)'s program to reduce the coca plantings in Bolivia, and includes different activities and sub-projects designed to focus development resources on Bolivia's principal coca growing area, the Chapare region. Due to different causes, the implementation of project activities had to be delayed and the project itself was significantly modified. The amended project concentrates on four principal development areas: 1) agriculture and forestry production; 2) rural industry and marketing; 3) productive and transport infrastructure; and 4) a project investment fund. Each area includes activities of immediate impact and applied research components to support medium and long-term activities. The current project assistance completion date is May 31, 1992 and the life-of-project budget as modified in July 1990, expressed in thousand of U.S. dollars includes the following:

	USAID/BOLIVIA		GOVERNMENT OF BOLIVIA		
	Grant	Loan	PL-480	GOB	Total
Technical assitance	$ 12,558				$ 12,558
Training	2,092	$ 1,070	$ 2,523		5,685
Constructions	3,060	1,019	3,246	$ 1,600	8,925
Commodities	3,780	2,662	240		6,682
Operating costs	3,280	7,258	2,300	1,147	13,985
Evaluations	530	53			583
Other	700	438	22,831		23,969
Contingencies			860		860
	$ 26,000	$ 12,500	$ 32,000	$ 2,747	$ 73,247

The National Directorate for Agricultural Reconversion (DIRECO) is in charge of making compensatory payments to farmers who reduce their coca plantings. It depends from and reports to the Subsecretariat for Alternative Development and Coca Crop Substitution (SUBDESAL).

DIRECO started its operations in March, 1987 paying US$ 350 per hectare of coca plantations reduced. Since September 1987, it pays US$ 2,000 per hectare reduced, through Bolivian Government funding in accordance with the terms of Law No. 1008, the Integral Development and Substitution Plan (PIDYS), and the Supreme Decree No. 21666.

Currently DIRECO carries out its activities in the following regions: i) Los Yungas, in La Paz department (with regional offices in Chulumani and La Asunta), ii) Carrasco, Tiraque and Chapare in Cochabamba department (with regional offices in Villa Tunari and Ivirgarzama), and iii) Ichilo in Santa Cruz department (with offices in Yapacaní).

Law No. 1008 defines and limits the following three coca production zones in the country:

a) Traditional production zone

Areas where historically, coca has been planted for traditional uses, in the volumes necessary to attend licit uses and consumption. This zone comprises small rural properties situated in La Paz department (part of the North Yungas, South Yungas, Murillo, Muñecas, Franz Tamayo, and Inquisivi provinces) and the Cochabamba department (part of the Tiraque and Carrasco provinces).

b) Exceeding production and transition zone

Areas where coca planting generates excess production which is also partially used to satisfy demand for illegal uses.

This zone is subject to annual plans for reduction and substitution through the Integral Development and Substitution Program, which foresees reductions from 5,000 annual hectares until achieving the goal of 8,000 annual hectares. Attaining these goals will depend on availability of financial resources from the National Treasury as well as bilateral and multilateral cooperation for alternative development.

This zone comprises some areas of La Paz department (provinces of Saavedra, Larecaja, Loayza, and colonized regions of Los Yungas) and the Cochabamba department (Chapare, Carrasco, Tiraque, and Arani provinces). DIRECO along with SUBDESAL are in charge of limiting these areas.

c) Illicit production zone

Areas where coca planting is prohibited. It comprises the whole Bolivian territory except for the zones defined in preceding sections a) and b). All coca plantations in this zone will be subject to compulsory eradication with no economic compensation.

DIRECO implements the governmental policy designed to assist rural development and eradication of coca plantings.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

The National Directorate for Agricultural Reconversion's policy is to prepare the fund accountability statement of the project on the basis of cash receipts and disbursements. Consequently, revenues are recognized when received rather than when earned and expenses are recognized when paid rather than when the obligation is incurred. Therefore, the fund accountability statement does not pretend to present the financial information in accordance with generally accepted accounting principles.

The fund accountability statement includes only the income and expenditures related to the special account, which includes only the funding provided to DIRECO and does not include the direct payments made by the Government of Bolivia or the

United States' Narcotic Assistance Unit (NAU) on behalf of the project, such as expenditure for technical assistance and procurement of equipment and supplies.

NOTE 3 - EXCHANGE RATES

The fund accountability statement is presented in "Bolivianos" the local currency of Bolivia. During 1990 the Bolivian currency devalued against the United States dollar from Bs2.98 per US$ 1 on January 1, 1990 to Bs3.40 on December 31, 1990.

NOTE 4 - UNAUDITED ACCUMULATED FUND ACCOUNTABILITY STATEMENT THROUGH DECEMBER 31, 1990

The project activities managed by DIRECO have been funded by the Government of Bolivia through the National Treasury and the U.S. Government through NAU. As of December 31, 1990 the operating costs included:

a) Compensation payments for reduction of coca plantings, made by DIRECO with funds provided by the National Treasury (also called reduction funds).

b) Disbursements made directly by the Narcotic Assistance Unit (NAU). These disbursements only include the monthly allotment for DIRECO's personnel and the cost of some materials and supplies. In consequence they do not include all disbursements which, on behalf of the project, may have been paid directly the United States government.

c) Disbursements made by DIRECO with proceeds from the sale of vehicles.

As of December 31, 1990, the total accumulated funds spent were as follows:

	Source of Funding			
	United States Government US$	Bolivian Government US$	Others US$	Total US$
Special account	774,995	23,345,623	-	24,120,618
Direct account	4,541,542	-	-	4,541,542
Others	-	-	8,620	8,620
	5,316,537	23,345,623	8,620	28,670,780

The accumulated fund accountability statement for the period from the beginning of the management of funds by DIRECO through December 31, 1990 (expressed in United States Dollars), taking into account the restriction mentioned in the preceding paragraph b), is included for the information of the reader in the following pages. This statement has been prepared on the basis of cash receipts and disbursements. Transactions are accounted for in Bolivianos; figures have been converted to U.S. dollars using the exchange rate current at the time the transfer of the funds used to pay for the expense was received, and using the first-in first-out basis.

NOTE 5 - FUNDS BALANCE

The funds balance as of December 31, 1990 consists of:

	Amount	
	Bs	US$
National Treasury Funds		
Banco del Estado - Cochabamba	7,677	2,401
Banco de Cochabamba	749	234
Banco Industrial y Ganadero del Beni	2,656,182	830,638
Banco del Estado - Chulumani	97,116	30,370
	2,761,724	863,643
Rotating Funds		
Banco del Estado - Cochabamba	16	5
Income from sale of vehicles		
Banco del Estado - Cochabamba	26	8
Insurance funds		
Banco del Estado - Cochabamba	532	166
	2,762,298	863,822

CHAPARE REGIONAL DEVELOPMENT PROJECT, ACTIVITIES
MANAGED BY THE NATIONAL DIRECTORATE FOR AGRICULTURAL RECONVERSION (DIRECO)
USAID/BOLIVIA PROJECT No. 511-0543

ACCUMULATED FUND ACCOUNTABILITY STATEMENT AS OF DECEMBER 31, 1990 (UNAUDITED)

	Budget for 1990 US$	Accumulated as of 12-31-89 US$	Actual 1990 US$	Accumulated as of 12-31-90 US$	Excess (deficit) over 1990 budget US$
RECEIPTS					
Special account					
Bolivian National Treasury					
Compensation funds		8,197,374	15,831,898	24,029,272	
Loan from Ministry of Agriculture (MACA)		338,983	(338,983)		
Compulsory reduction funds		7,458	15,082	22,540	
Compulsory reduction funds - SUBDESAL		7,458	(7,458)		
Compensation Funds U.S.G.		157,619		157,619	
		8,708,892	15,500,539	24,209,431	
Narcotic Assistance Unit (NAU)					
Compensation funds		775,000		775,000	
Income from sales at vehicles auction		8,629		8,629	
Subtotal		9,492,521	15,500,539	24,993,060	
Direct Account					
Direct contribution from NAU		2,668,654	1,872,888	4,541,542	
Total receipts		12,161,175	17,373,427	29,534,602	
DISBURSEMENTS					
Special Account					
Bolivian National Treasury					
Compensation payments	12,000,000	8,478,568	14,763,178	23,241,746	2,763,178
Interest on MACA loan and bank expenses		29,795	2,621	32,416	2,621
Labor costs for compulsory reduction in Yapacaní		10,474	5,446	15,920	5,446
Loan to SUBDESAL		50,461		50,461	
Vehicle insurance			5,080	5,080	5,080
Carried forward	12,000,000	8,569,298	14,776,325	23,345,623	2,776,325

CHAPARE REGIONAL DEVELOPMENT PROJECT, ACTIVITIES
MANAGED BY THE NATIONAL DIRECTORATE FOR AGRICULTURAL RECONVERSION (DIRECO)
USAID/BOLIVIA PROJECT No. 511-0543

ACCUMULATED FUND ACCOUNTABILITY STATEMENT AS OF DECEMBER 31, 1990 (UNAUDITED)

	Budget for 1990 US$	Accumulated as of 12-31-89 US$	Actual 1990 US$	Accumulated as of 12-31-90 US$	Excess (deficit) over 1990 budget US$
DISBURSEMENTS (Cont.)					
Brought forward	12,000,000	8,569,298	14,776,325	23,345,623	2,776,325
Narcotic Assistance Unit (NAU)					
Operating cost		695,582	190	695.772	190
Less: advances, pending liquidation		15,027		15,027	
Net operating cost		680,555	190	680,745	190
Reimbursement to NAU		94,250		94,250	
Subtotal		774,805	190	774,995	190
Operating costs paid from income from vehicles sales		8,620		8,620	
Subtotal Special account	12,000,000	9,352,723	14,776,515	24,129,238	2,776,515
Direct Payments					
Narcotic Assistance Unit:					
Operating costs		2,072,295	1,589,166	3,661,461	1,589,166
Materials		95,115	34,970	130,085	34,970
Fixed assets		501,244	248,752	749,996	248,752
Subtotal direct payments		2,668,654	1,872,888	4,541,542	1,872,888
Total disbursements	12,000,000	12,021,377	16,649,403	28,670,780	4,649,403

Summary

Total receipts	12,161,175	17,373,427	29,534,602
Less: total disbursements	12,021,377	16,649,403	28,670,780
Cash on hand	139,798	724,024	863,822

Moreno, Muñoz y Cia.
Firma miembro de
Price Waterhouse

La Paz
Central Piloto - 355027
Casilla No. 590
Telex 2524 PRIWTER
Fax 391157

Santa Cruz
Teléfono 339814
Casilla No. 568

Moreno Muñoz

CHAPARE REGIONAL DEVELOPMENT PROJECT, ACTIVITIES MANAGED BY THE NATIONAL DIRECTORATE FOR AGRICULTURAL RECONVERSION (DIRECO) USAID/BOLIVIA PROJECT No. 511-0543 FOR THE YEAR ENDED DECEMBER 31, 1990

INTERNAL CONTROL STRUCTURE

INDEPENDENT AUDITOR'S REPORT

We have audited the fund accountability statement of the activities managed by the National Directorate for Agricultural Reconversion (DIRECO) under the Chapare Regional Development Project, USAID/Bolivia Project No. 511-0543, for the year ended December 31, 1990 and have issued our report thereon dated February 15, 1991.

We conducted our audit in accordance with generally accepted auditing standards and the United States Comptroller General's "Government Auditing Standards" (1988 Revision). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fund accountability statement is free from material misstatement.

In planning and performing our audit of the fund accountability statement of the activities of the Chapare Regional Development Project managed by the National Directorate for Agricultural Reconversion (DIRECO) for the year ended December 31, 1990, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the fund accountability statement and not to provide assurance on the internal control structure.

The management of National Directorate for Agricultural Reconversion (DIRECO) is responsible for establishing and maintaining an internal control structure. In fulfilling this reponsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and

procedures. The objectives of an internal control structure are to provide 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 proper preparation of the fund accountability statement. 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.

For the purpose of this report, we have classified and evaluated the following significant internal control categories:

- cash receipts and disbursements,
- budgeting controls,
- banks accounts and funds controls,
- compensation payments for reductions of coca plantings.

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted certain 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 judgment, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the fund accountability statement. The reportable conditions noted are included in the following pages as finding Nos. 1 through 7 and findings from previous year not yet implemented Nos. 3 and 4 of our 1989 report included in the follow-up of previous year recommendations, Appendix I to this report.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the fund accountability statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We believe all of the reportable conditions included in our attached report are material weaknesses.

This report is intended solely for the information of the management of National Directorate for Agricultural Reconversion (DIRECO) and the United States Agency for International Development. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Office of the Inspector General, is a matter of public record.

February 15, 1991

Price Waterhouse.

Moreno, Muñoz y Cia
Firma miembro de
Price Waterhouse

La Paz
Central Piloto - 355027
Casilla No. 590
Telex 2524 PRIWTER
Fax 391157

Santa Cruz
Teléfono 339814
Casilla No. 568

Moreno Muñoz

CHAPARE REGIONAL DEVELOPMENT PROJECT, ACTIVITIES MANAGED BY THE NATIONAL DIRECTORATE FOR AGRICULTURAL RECONVERSION (DIRECO) USAID/BOLIVIA PROJECT No. 511-0543 FOR THE YEAR ENDED DECEMBER 31, 1990

INTERNAL CONTROL STRUCTURE

FINDINGS

1. Errors in Calculation and Payments For Coca Planting Reductions

Condition:

The following errors in the calculation of the payments to the farmers who erradicated areas with coca plants were detected.

a) The determination of the area reduced was incorrectly measured resulting in errors in the amounts paid.

b) The calculation of the amount payable (i.e. area reduced times US$ 2,000 per hectare) was incorrect.

c) The exchange rate used to convert the amount payable from US dollars (the currency which the amount payable is calculated) into bolivianos (the currency in which the amount is paid) was not the rate approved by SUBDESAL.

d) In one case the compensation was based on the amount of coca which remained rather than the coca eliminated.

	Date	Voucher	Beneficiary	Observations	Amount paid Excess Bs	Amount paid Defect Bs
a)	01-19-90	6565/90	Rosa Lazarte	Short payment for 612 mt2.		366
	01-30-90	7132/90	Rosa Montaño	Short payment for 40 mt2.		24
	02-19-90	7270/90	Eusebio Teran I.	Short payment for 42 mt2		24
	02-20-90	7292/90	Geronimo Ricaldi M.	Short payment for 60 mt2		36
	02-07-90	1566/90	Inocencio Conde M.	Excess payment for 18 mt2	11	
	03-09-90	7941/90	Rosenda de Tumiri	Excess payment for 1.000 mt2	612	
	03-12-90	7972/90	Bernardino Acosta S.	Short payment for 30 mt2.		18
b)	04-25-90	Del 1713/90 al 1760/90	Various	Short payment		1,750
c)	05-21-90	9200/90	Ezequiel Herbas B.	Excess payment	11	
	05-24-90	9201/90	Daria de Ramirez M.	Excess payment	11	
	05-24-90	9202/90	Nicomedes Torrez C.	Excess payment	12	
d)	01-22-90	6909/90	Juan Garrado	Excess payment	7,841	
					8,498	2,218

Criteria:

The compensation payments in accordance with Bolivian law should be made for the coca actually reduced, calculated in accordance with the corresponding procedures manual.

Cause:

The lack of proper supervision in the preparation of the documentation which supports the payments, and of the calculation of the amount to be paid.

Effect:

The overpayments result in a loss of resources for the project, the underpayments result in a distortion in the program. Furthermore nobody accepts responsibility for these errors.

Recommendation:

The responsibilities for these payments should be clearly defined by DIRECO, and the people responsible should be accountable for their action. Accountability should be enforced though proper supervision and review of the documentation.

2. Lack of Controls over Materials

Condition:

During the physical counts which were carried out on the July 24, 1990 in the Cochabamba warehouse, and on the December 8, 1990 in the Villa Tunari warehouse, we found the following:

Cochabamba Warehouse

a) Inadequate use of prenumbered supporting documents in the recording of the movement and control of materials and supplies.

For example:

- The documents supporting the dispatch of materials and supplies from the warehouse are not prenumbered. The numbering is carried out mannually, after the dispatch has been made, which could result in dispatches not being recorded.

- The documents supporting the receipt of materials and supplies in the warehouse are prenumbered, but the correlation is not respected, which could result in goods which are received not being registered.

b) There were some small differences between the bin cards and the actual physical count mainly due to:

- The existance of certain materials and spare parts that have not been coded. This results in incoming and outgoing materials being recorded under the wrong code.

- Delays in recording the documentation of materials leaving the warehouse. Example: NR N1 146 dated 02-13-90; NR N1 108 dated 02-02-90.

- The lack of a document to record the materials returned to the warehouse. For example: 1) Return of Mosquito nets, rain coats, and rubber boots which were handed to the field personnel. 2) Return of the "Programa de Reconversión Agricola" forms which were sent in excess to La Paz.

c) Some remission forms were not signed by the administrative manager as authorization for the dipatch of materials and supplies. For example: NR N1 553 and NI 600 dated May 1990, and NR N1 642 dated June 1990.

d) We found approximately 9.000 blank "certificate of reduction" forms that were no longer in use, and 100 presently used blank certificates signed by DIRECO'S previous director Mr. Hector Mendoza. The latter forms had not been annuled with the corresponding "invalid" stamp.

e) The stores were not adecuate to safeguard the materials and supplies.

f) Physical counts and the corresponding control against the valued accounting records were not carried out on a regular basis.

Villa Tunari Warehouse

a) The gasoline records showed negative balances. However, after taking a proper inventory, the actual inventory was approximately 19.600 liters. This indicates that the accounting records do not serve as a control (in this case the gasoline could be misappropriated without recording a difference in the data recorded in the control records).

b) Certain materials were received in the warehouse without the issue of the corresponding receiving form.

c) The Villa Tunari bin cards could not be found in the warehouse. According to the people responsible, the documents had been sent to Cochabamba for revision. As a result current movement was recorded in an informal manner.

d) Based on the records from which our sample for a physical count was chosen, there were certain materials that should have been in the warehouse. However, the materials had already been used and the movement had not been recorded. Some of these goods had been dispatched in the previous year.

e) Certain obsolete materials had not been identified; these included medicines which had passed their "use by" date and should be destroyed.

f) The coding of the materials had been modified in the accounting records, but not in the warehouse. This difference makes it difficult to compare the accounting records with the physical inventory, significantly weakening controls.

Criteria:

DIRECO should implement procedures in order to properly control the material in warehouses.

Cause:

DIRECO recognized that the lack of proper procedures is the cause of this problem.

Effect:

There is a lack of proper stores management which could result in losses, the purchase of material already held in inventories, or the failure to acquire goods needed because according to the records adequate inventories existed.

Recommendation:

DIRECO should implement proper control procedures, which include the following:

- Adequate installations for storage, custody, and conservation of goods in the warehouse.

- Periodic reconciliations of subsidiary ledger against the control accounts in the general ledger.

- Adequate and specific identification and coding of inventories.

- Prenumbering of the documents used to support the movement of inventories.

- Periodic physical inventories and the corresponding reconciliation against individual warehouse records.

3. Lack of the presence of agricultural experts when the reduction took place

Condition:

There are cases where there is no evidence of the presence of an agricultural expert when areas with coca plants are measured and reduced.

Examples:

Receipt	Name	Amount paid Bs
9396	Mamani Fuentes Cresencio	3,915
9407	Sandoval Sanchez Julio	4,658
9461	Rojas Lopez Timoteo	8,509
9467	Franco Flores Andres	5,155
9498	Senguko Hayashira Otilia vda. de	4,555
9503	Acosta Vargas Froilan	6,013
9504	Orellana Orellana Vasilio	7,552
9525	Aspete Ramirez Martin	6,063

Criteria:

DIRECO should comply with its procedures manuals which require that an agricultural expert is present when the areas with coca plants are measured and reduced. This is required in order to verify the age of the plants (new areas with coca plants are illegal and do not qualify for compensation) and to assist the farmer in alternative development.

Cause:

We were advised that, because of the demand to reduce the areas with coca plants there were insufficient agricultural experts in DIRECO so the groups had to be divided.

Effect:

Compensation could be incorrectly paid, and the farmer does not receive the necessary advice in alternative development.

Recommendation:

DIRECO should take the neccesary steps to ensure that all laid down procedures are followed, especially regarding the presence of agricultural experts when the reduction takes place.

4. <u>After reducing areas with coca plants, some farmers continue planting coca</u>

Condition:

Some farmers reduced areas with coca plants in various stages. Payments were made as reductions took place. However, there are notes on the second or third phase reduction plans that indicate that new reductions of coca plantations took place on areas of land that previously had no coca plants. This shows that there are farmers included in the reduction program who are still planting coca.

Criteria:

DIRECO should enforce the contract with the farmer that requires that no more coca plantings be made.

Cause:

The above mentioned problem is mainly due to DIRECO's lack of human resources.

Effect:

A lack of periodic control over areas where reduction has taken place could create difficulties in reaching alternative development project objectives, because farmers included in the program, are replanting the area reduced with more coca.

Recommendation:

DIRECO should have follow up and control procedures to ensure that farmers who have joined the program do not plant more coca.

5. Certificates issued without complete investigation

Condition:

a) There are cases where farmers have obtained a certificate that indicates that they have no coca plants. Subsequently, these same farmers have received economic compensations for having made coca reductions.

Examples:

Farmer	Office	Sindicate	Certificate N°	Reduction Hectare	%	Compensation Bs
Fuertez M. Alfredo (1)	Chimore	Senda B.	799	0.1766	20	745
Argote T. M. Isabel	Ibuelo	Villa Fernandez	291	0.0536	100	247
						992

b) There are other farmers that, as well as being included among those receiving compensations, have received two certificates from DIRECO one which indicates that they have no coca plants and subsequently another which states that they have reduced their coca plants.

Examples:

Farmer	Office	Sindicate	Certificate No. No. Plantations	Certificate No. Reductions	Reduction Hectare	Reduction %	Compensation Bs
Torrico L. Alejandro	Chimore	Senda B	852	1683	0.0312	100	158
Argote P. Jose A.	Ibuelo	Villa Fernandez	123	1897	0.1138	No Measure	646
Vargas R. Hugo	San Miguel	Gral. Roman	277	1515	0.0560	No Measure	283
							1,087

(1) This farmer, having a certificate that indicated no coca plants, received a US$ 18,500 loan from PL-480's Executive Secretariat's office. Subsequently a reduction took place on this farmer's land.

Criteria:

Prior to issuing certificates that no coca plants exist, measures should be taken to ensure that effectively no coca plants exist. These certificates enable the farmer to benefit from the alternative development program.

Cause:

According to DIRECO officials, the issuing of certificates that indicated no coca plant holdings was based on certain plots of land, as indicated on the

supervision forms. Coca plantings on other plots of land were not considered.

Effect:

The farmers benefited twice from the program, once because they obtained a certificate stating that they had no coca plants and again when their areas with coca plants are reduced.

Recommendation:

DIRECO should obtain from the farmer a declaration that he has no coca plantations in any area. If subsequently the farmer requests compensation for reduction DIRECO should investigate these cases.

6. Documentation stating the reason for trips not filed with the payment vouchers

Condition:

The report stating the reason for trips is not filed together with the payment of the travel expenses.

Criteria:

In order to verify the correct payment of travel expenses copies of the documentation stating the reason for the trips should be filed with the payment vouchers.

Cause:

DIRECO has no procedures requiring that such documents be filed with the payment vouchers.

Effect:

The payment made to executive staff are not properly supported.

Recommendation:

DIRECO should implement procedures so that the documentation stating the reason for the trips is filed together with the payment voucher.

7. Inadequate physical installations for normal operations in La Asunta

Condition:

During our visit to "La Asunta" in the La Paz, Yungas Valley, the working conditions for the DIRECO project personnel were unacceptable. There were only two rooms which were being used as housing and offices at the same time for 15 people. Both office work and meetings with farmers took place in these two rooms.

Criteria:

DIRECO should have adequate installations for both living quarters and offices so as to achieve acceptable operating conditions in the area.

Cause:

According to DIRECO officials there are no possibilities for renting adequate buildings in the area and there is no finance available from the Bolivian Government. The U.S. Embassy had been contacted in order to construct a camp site, that would solve the existing problem.

Effect:

The lack of adequate installations for both living and work affects the productivity of personnel assigned to the area.

Recommendation:

DIRECO should request funds so as to be able to provide adequate living and working conditions in order to optimize the efficiency of operations taking place in the area.

io, Muñoz y Cia.
miembro de
Waterhouse

La Paz
Central Piloto - 355027
Casilla No. 590
Telex 2524 PRIWTER
Fax 391157

Santa Cruz
Teléfono 339814
Casilla No. 568

Moreno Muñoz

CHAPARE REGIONAL DEVELOPMENT PROJECT, ACTIVITIES MANAGED BY THE NATIONAL DIRECTORE FOR AGRICULTURAL RECONVERSION (DIRECO) USAID/BOLIVIA PROJECT No. 511-0543 FOR THE YEAR ENDED DECEMBER 31, 1990

REPORT ON THE COMPLIANCE WITH AGREEMENT TERMS, PROJECT IMPLEMENTATION LETTERS, AND APPLICABLE LAWS AND REGULATIONS

INDEPENDENT AUDITOR'S REPORT

We have audited the fund accountability statement of the activities managed by the National Directorate for Agricultural Reconversion (Dirección Nacional de Reconversión Agrícola - DIRECO) under the Chapare Regional Development Project, USAID/Bolivia Project No. 511-0543 for the year ended December 31, 1990 and have issued our report thereon dated February 15, 1991.

We conducted our audit in accordance with generally accepted auditing standards and the United States Comptroller General's "Government Auditing Standards" (1988 revision). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fund accountability statement is free of material misstatement.

Compliance with agreement terms, project implementation letters, and laws and regulations applicable to this portion of the Chapare Regional Development Project is the responsibility of the National Directorate for Agricultural Reconversion management. As part of obtaining reasonable assurance about whether the fund accountability statement is free of material misstatement, we performed tests of National Directorate for Agricultural Reconversion's compliance with certain provisions of laws, regulations, and agreement terms. However, our objective was not to provide an opinion on overall compliance with such terms and provisions.

Material instances of noncompliance are failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts, or grants that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the financial statements. The results of our tests of

compliance disclosed the following material instances of noncompliance, the effects of which have been corrected in National Directorate for Agricultural Reconversion 1990 Fund accountability statement.

As described in the following pages and in the follow-up of previous year recommendations, Appendix I to this report, the National Directorate for Agricultural Reconversion (DIRECO) did not comply with the legal requirement to withhold the transaction tax and to register with the tax authorities or with certain laws, such as the requirement to design and implement a salary structure to properly comply with the general labor law, the Social Security System and the Tax Laws.

We considered these material instances of noncompliance in forming our opinion on whether National Directorate for Agricultural Reconversion's 1990 fund accountability statement is presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated February 15, 1991 on the fund accountability statement.

Except for the noncompliances, mentioned in the fifth paragraph, the results of our tests of compliance indicate that, with respect to the items tested, the National Directorate for Agricultural Reconversion complied in all material respects with the terms and provisions referred to in the third paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the National Directorate for Agricultural Reconversion had not complied, in all material respects, with those terms and provisions.

This report is intended solely for the information of the management of the National Directorate for Agricultural Reconversion and the U.S. Agency for International Development. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Office of the Inspector General, is a matter of public record.

February 15, 1991

Price Waterhouse.

Moreno, Muñoz y Cia.
Firma miembro de
Price Waterhouse

La Paz
Central Piloto - 355027
Casilla No. 590
Telex 2524 PRIWTER
Fax 391157

Santa Cruz
Teléfono 339814
Casilla No. 568

Moreno Muñoz

CHAPARE REGIONAL DEVELOPMENT PROJECT, ACTIVITIES MANAGED BY THE NATIONAL DIRECTORATE FOR AGRICULTURAL RECONVERSION (DIRECO) USAID/BOLIVIA PROJECT NO. 511-0543 FOR THE YEAR ENDED DECEMBER 31, 1990

COMPLIANCE WITH AGREEMENT TERMS, PROJECT IMPLEMENTATION LETTERS, AND APPLICABLE LAWS AND REGULATIONS

FINDINGS

Failure to Retain Transaction Tax and Incorrectly Prepared Tax Forms

Condition:

The 2% transaction tax was not retained on payments to temporary personnel. Furthemore the forms presented to the tax authorities when the complementary value added tax is paid over are incorrectly prepared. This arises because DIRECO has no tax number.

Criteria:

In accordance with the Bolivian tax law all public and private entities are required to register with the tax authorities and obtain a tax number. DIRECO should comply with the tax law.

Cause:

This was an error which resulted in the non-compliance with the tax law.

Effect:

The failure to pay taxes and obtain a tax number could result in problems with the tax authorities.

Recommendation:

DIRECO should register with the tax authorities, obtain a tax number and act as a retention agent by withholding the applicable taxes.

Moreno, Muñoz y Cia.
Firma miembro de
Price Waterhouse

La Paz
Central Piloto - 355027
Casilla No. 590
Telex 2524 PRIWTER
Fax 391157

Santa Cruz
Teléfono 339814
Casilla No. 568

Moreno Muñoz

CHAPARE REGIONAL DEVELOPMENT PROJECT, ACTIVITIES MANAGED BY THE NATIONAL DIRECTORATE FOR AGRICULTURAL RECONVERSION (DIRECO) USAID/BOLIVIA PROJECT No. 511-0543 FOR THE YEAR ENDED DECEMBER 31, 1990

LIST OF REPORT RECOMMENDATIONS

INTERNAL CONTROL STRUCTURE:

Recommendation 1:

The responsibilities for these payments should be clearly defined by DIRECO, and the people responsible should be accountable for their action. Accountability should be enforced though proper supervision and review of the documentation.

Recommendation 2:

DIRECO should implement proper control procedures, which include the following:

- Adequate installations for storage, custody, and conservation of goods in the warehouse.
- Periodic reconciliations of subsidiary ledger against the control accounts in the general ledger.
- Adequate and specific identification and coding of inventories.
- Prenumbering of the documents used to support the movement of inventories.
- Periodic physical inventories and the corresponding reconciliation against individual warehouse records.

Recommendation 3:

DIRECO should take the neccesary steps to ensure that all defined procedures are followed, especially regarding the presence of agricultural experts when the reduction takes place.

Recommendation 4:

DIRECO should have follow up and control procedures to ensure that farmers who have joined the program do not plant more coca.

Recommendation 5:

DIRECO should obtain from the farmers a declaration that he has no coca plantations in any area. If subsequently the farms requests compensation for reduction DIRECO should investigate these cases.

Recommendation 6:

DIRECO should implement procedures so that the documentation stating the reason for the trips is filed together with the payment voucher.

Recommendation 7:

DIRECO should request funds so as to be able to provide adequate living and working conditions in order to optimize the efficiency of operations taking place in the area.

COMPLIANCE WITH AGREEMENT TERMS PROJECT IMPLEMENTATION LETTERS, AND APPLICABLE LAWS AND REGULATIONS:

Recommendation:

DIRECO should register with the tax authorities, obtain a tax number and act as a retention agent by withholding the applicable taxes.

Moreno, Muñoz y Cia.
Firma miembro de
Price Waterhouse

La Paz
Central Piloto - 355027
Casilla No. 590
Telex 2524 PRIWTER
Fax 391157

Santa Cruz
Teléfono 339814
Casilla No. 568

Moreno Muñoz

APPENDIX I

AUDIT OF THE CHAPARE REGIONAL DEVELOPMENT PROJECT, ACTIVITIES MANAGED BY THE NATIONAL DIRECTORATE FOR AGRICULTURAL RECONVERSION (DIRECO) USAID/BOLIVIA PROJECT No. 511-0543 FOR THE YEAR ENDED DECEMBER 31, 1990

FOLLOW-UP OF PREVIOUS YEAR RECOMMENDATIONS

We were engaged to perform a financial audit of the fund accountability statement of the Chapare Regional Development Project, activities managed by the National Directorate for Agricultural Reconversion (DIRECO), for the year ended December 31, 1990. The scope of our work included a follow-up on the recommendations to improve the Internal Control Structure and Compliance with Agreement Terms, Project implementation Letters, and Applicable Laws and Regulations presented by us in our report dated November 30, 1990 on the project covering the period January 1st, 1989 through December 31, 1989.

The following is a summary of our follow-up work:

A. Recommendations to Improve Internal Control Structure

Our previous year recommendations highlighted the following:

1. Delays in the Disbursement of Funds by the National Treasury Caused Further Delays in the Payment of Monetary Compensation

Previous Recommendation

DIRECO should coordinate with USAID/Bolivia and the National Treasury for the timely disbursement of funds.

2. There Were Approximately 800 Certificates of Reduction Issued in Previous Months Pending Delivery

Previous Recommendation

DIRECO should establish procedures to ensure that reduction certificates are issued only for those beneficiaries who expressly request them, and to ensure that certificates not claimed by the farmers within a reasonable period are officially cancelled.

3. DIRECO had Inadequate Controls Over the Custody and Use of Documents

Previous Recommendation

DIRECO should redesign and improve procedures to assign responsibilities for the proper use and safekeeping of forms and documents.

4. DIRECO did not Supervise, on an Integral Basis, the Definite Discontinuance of the Cultivation of Coca Plantations in the Areas Where the Reduction of These Plantations was Made

Previous Recommendation

DIRECO should implement the control brigades that will supervise the definite discontinuance of the cultivation of coca plantations in those areas where a reduction of coca has been made.

Implementation Status of Previous Recommendations:

1. In March and June 1990 delays in the disbursement of funds occurred, however subsequently the funds were paid over to enable the compensation to be paid on a timely basis.

2. These certificates were cancelled, and no similar cases were noted during the year.

3. A DIRECO cfficial has now been assigned the responsibility for the use and safekeeping of the "Certificate of Reduction" forms. However some blank voucher forms (Nos. 10093 to 10100 and 10543 to 10550) had already been signed by the perons preparing, reviewing and authorizing the documents

and others (from Nos 10551 to 10561 and 10596 to 10599) signed by the persons preparing and reviewing them. This indicates that the procedures are not being followed .

4. This situation continues without solution.

B. Recommendations to Comply with Agreement Terms, Project Implementation Letters, and Applicable Laws and Regulations

Our previous year recommendations highlighted the following:

1. DIRECO did not Reach the Objective of Reducing 5,000 Hectares of Coca Planting during 1989

Previous Recommendation

DIRECO, in conjunction with other implementing agencies such as IBTA/Chapare should develop and implement a plan to make the farmers aware of the benefits of the program.

2. DIRECO Improperly used its "Certificate of Reduction" forms

Previous Recommendation

DIRECO should issue guidelines indicating that certificates of reduction of coca plantations must only be issued to farmers who make such a reduction.

3. DIRECO did not Comply with Certain Bolivian Laws.

Previous Recommendation

DIRECO should:

a) Design and implement a salary structure that adequately compensates its employees according to their position and/or duties performed; and

b) design and implement procedures to properly comply with the General Labor Law, the Social Security System, and the Tax Laws.

Implementation Status of Previous Recommendations:

1. Solved. During 1990, 7382 hectares were reduced against 6.000 in the budget.

2. Similar cases were not detected during the year.

3. This situation continues and no action was taken during the year to solve this problem.

MINISTERIO DE ASUNTOS CAMPESINOS Y AGROPECUARIOS
Sub Secretaría de Desarrollo Alternativo y Sustitución de los Cultivos de Coca
DIRECCION NACIONAL DE RECONVERSION AGRICOLA
"DIRECO"
Telfs. 45980 - 48255
Cochabamba - Bolivia

APPENDIX II

Cochabamba, junio 28, 1991
DIR 170/91

Señor
Ing. OSWALDO ANTEZANA VACA DIEZ
SUBSECRETARIO DESARROLLO ALTERNATIVO
Y SUSTITUCION DE CULTIVOS DE COCA
La Paz

Señor Subsecretario:

Habiendo recibido de los personeros de USAID el último borrador del trabajo de auditoría, efectuado por la Empresa Moreno Muñoz y Cía. y luego de realizada la reunión en fecha 19 de los corrientes con los Auditores de la mencionada Empresa, en la que estuvieron presentes dos personeros de USAID, dos personeros de SUBDESAL y funcionarios de la Institución, me permito poner en su conocimiento las aclaraciones, justificaciones y observaciones que tenemos, al trabajo realizado.

Costos Cuestionados.-

Sobre éste punto, que por el título que lleva, se entiende como gastos indebidos que deben ser sujetos de respaldo, se ha establecido en la mencionada reunión, que tal terminología no cabe en éste caso, debido a que tales observaciones debieron ser tomadas en primera instancia como hallazgos, hasta evidenciar si realmente eran costos indebidos y formular su cuestionamiento. En la mencionada reunión se comprobó que los ***costos cuestionados****, no existen como tal y que las observaciones efectuadas en el primer caso por pagos en exceso por reducciones de plantaciones de coca, han sido documentalmente demostradas, caso por caso, excepto en uno de ellos, en el que por error se canceló Bs. 11.-- por exceso y en el segundo, fue ampliamente aclarado.*

a) Casos observados por exceso de pago:

- Inocencio Conde, pago en exceso de Bs. 11.-- (anexo 1)
- Rosenda de Tumiri, que se le canceló Bs. 612.-- por exceso, pero que efectuó una reducción suplementaria, cubriendo el monto pagado en demasía (anexo 2).
- Esequiel Herbas, Bs. 11.--, Daría de Ramirez, Bs. 11.--y Nicómedes Torres, Bs. 12.--. En éstos casos DIRECO no recibió el FAX correspondiente al tipo de cambio al que debía cancelarse la semana del 21 al 24 de Mayo, asumiendo la responsabilidad de pagar al tipo de cambio del día, para no perjudicar a los agricultores. (La diferencia de tipo cambiario es de Bs. 0.01) (Anexo 3).

//.-

b) En los casos observados (Costos sin respaldo -indocumentados-), referente a los viáticos de varios funcionarios, se demostró que la NAS instruye para efectos de reembolso de viáticos, el llenado de un formulario implantado por ellos, siendo documentación suficiente para éstos casos. (Anexo 4).

Estructura del Control Interno (hallazgos).-

1.- Errores en el cálculo y pago por la reducción de plantaciones de coca.-

a) - Caso Rosenda de Tumiri, solucionado. Redujo los 1.000 m2 que se cancelaron en exceso en fecha 14/5/90.

- Caso Inocencio Conde, se le canceló Bs. 11.-- en exceso.
e) - Estos 3 casos fueron explicados en el punto de costos cuestionados.
d) - Este caso ya fué solucionado haciendo reducir al agricultor por la diferencia cancelada. (Anexo 5).

2.- Falta de control sobre los materiales.-

a) Inadecuado uso de documentos.
Se estaban usando los formularios de PRODES que no tenían prenumeración por existir bastante cantidad de éstos.
Desde el 1/2/91, se están utilizando formularios prenumerados de almacenes como ser: ingresos, salidas, traspasos, reingresos y en Activos: ingresos, traspasos y bajas.

En el caso de los documentos de recepción prenumerados, efectivamente no se respetó la correlatividad, porque se seguían usando los formularios de PRODES que dentro del stock recibido, faltaban talonarios íntegros.

b) Diferencias entre bin-card y conteo físico.
Almacen Cochabamba.-

- Esto se debió a que se estaba iniciando con el nuevo sistema computarizado de almacenes y se ajustaban paulatinamente todas las deficiencias al sistema. Además que el personal encargado, recién estaba siendo entrenado en el manejo adecuado del nuevo sistema.

- Retrazo en el registro de documentación de los materiales salidos de almacen. Debido a que la NAu no entregaba al mismo tiempo los materiales o repuestos solicitados con las respectivas notas de remisión, éstos son remitidos al campo con premura para no perjudicar las labores.

- Falta de un documento para registro de materiales devueltos. No se elabora éste documento porque éste material ya ha sido cargado al gasto y son devoluciones de material de campo fuera de uso.

///.-

En los casos que el material es devuelto sin uso, se hace el respectivo reingreso.

d) Los 9.000 certificados, han sido inutilizados y dados de baja de nuestros inventarios y los otros 100 certificados fueron anulados.

e) Este aspecto ya ha sido solucionado contando en la actualidad con el espacio suficiente para los almacenes y depósitos.

f) Dada la amplitud de nuestros almacenes, se lleva a cabo controles 3 ó 4 veces al año, de acuerdo a las necesidades y disponibilidad de tiempo, no entendiendo la irregularidad a que se refiere la recomendación de Moreno Muñoz.

Almacen Villa Tunari.-

a) Este aspecto y otros fueron solucionados con el cambio del encargado de almacenes.

b) En efecto recibieron ciertos materiales sin documentación, porque fueron despachados por la premura, debido a que la NAU tardaba en entregar los documentos de remisión efectuándose actualmente reconciliaciones periódicas de los subsidiarios con el mayor.

d) Cambio de Encargado.

e) Las medicinas fueron dadas de baja.

f) Como ya se explicó anteriormente, estábamos en etapa de implementación del sistema computarizado.

3.- Falta de la presencia de expertos agrícolas cuando se efectúa la reducción.-

Por motivo de fuerza mayor, las brigadas que normalmente constan de 3 personas (agrónomo, topógrafo y auxiliar), fueron divididas debido a que las reducciones en esos meses fueron altas. Para éstos casos se ha previsto insertar un acápite dentro del Manual de Procedimientos, que contemple éste aspecto.

4.- Después de la reducción de algunas áreas con plantas de coca, algunos agricultores continuaron plantando coca.

En su oportunidad se había manifestado que DIRECO no contaba con el personal suficiente para efectuar éste trabajo en los 13.000 agricultores acogidos a la reducción voluntaria. Sin embargo a partir de la presente gestión, se está procediendo a la reducción sin compensación económica de la coca nueva, que ha sido plantada por aquellos agricultores que ya redujeron.

////.-

5.- Certificados emitidos incorrectamente.-

a) Agricultores que teniendo certificado de reducción sin coca, posteriormente redujeron.

Esto se debe a que el agricultor no proporciona la información completa de los lotes que tiene y cuando solicita su certificación de algún lote en el que no tiene coca, se le hace inspección normal, se elabora el informe correspondiente y luego se le entrega el certificado. Lamentablemente, con posterioridad aparece el mismo agricultor reduciendo en otro lote, exigiendo su certificado correspondiente. Es evidente que en el Certificado de Reducción no se especifica el Nº de lote, pero consideramos que en nada perjudica ésta información a las otras Entidades Ejecutoras, porque no se puede tener un Certificado para cada caso especial que se presenta.

Sin embargo, para evitar ésta anomalía, se ha instruido tener el suficiente cuidado de comparar los nombres de los agricultores que tienen certificados con los que están entrando en el programa de reducción. (Anexo 6).

b) Existen otros agricultores que habiendo sido incluidos entre aquellos que recibieron compensaciones, se les extendió dos certificados de DIRECO, uno sin coca y otro por reducción.

Es el mismo caso anterior en el que el colono no dá la información completa y es propietario de dos o más lotes.

6.- Falta de documentación de respaldo por gastos de viaje.-

Explicado en el primer punto.

7.- Inadecuadas instalaciones físicas para las operaciones normales en La Asunta.-

La observación es válida en esa fecha, habiendo conseguido alquilar otro inmueble que proporciona mejores condiciones. Además se está solicitando a SUBDESAL de que nos proporcione un ambiente en las instalaciones que ocupaba Agroyungas, a fin de solucionar el problema habitacional de nuestros funcionarios. Asimismo, se ha gestionado ante la NAS la construcción de un campamento en esa localidad, pero hasta la fecha no se ha recibido ninguna respuesta.

CUMPLIMIENTO CON LOS TERMINOS DEL CONVENIO.=

Omisión en la retención de impuestos.-

Con referencia a éste punto, cabe aclarar que evidentemente no se descontó el porcentaje correspondiente al impuesto sobre transacciones, situación que fue regularizada a partir del 1/1/91.

/////.-

En cuanto al RUC, se sigue utilizando el que corresponde a nuestra entidad matriz en la ciudad de La Paz, por no tener obligaciones que cancelar en ésta ciudad.

LISTA DE LAS RECOMENDACIONES DEL INFORME

Estructura del Control Interno.-

1.- En el caso de que algún error de cálculo de área o cálculo en el monto de compensación se produjera en el campo, se ha establecido un doble control que consiste en:

a) Cualquier error se detectaría a traves del departamento de verificación, creado a partir del mes de noviembre del año pasado y que está ubicado en nuestra oficina central, donde llegan todos los planos pagados de las diferentes regiones.

b) Suponiendo que el error subsista, se ha implementado el control por medio de computación, al momento de ingresar los datos. La computadora automáticamente efectúa el cálculo y muestra el monto correcto, avisando al operador en caso de que exista alguna diferencia para su correspondiente solución. (Anexo 7).

2.- En lo referente a almacenes, ya fue todo solucionado con la implementación del nuevo sistema computarizado y con la adecuación del personal a éste sistema.
3.- Se ha instruido para que en cada reducción esté presente un agrónomo.

4.- Falta de personal, pero ya se ha implementado la reducción de coca nueva sin compensación económica a aquellos agricultores que ya redujeron.

5.- Se han puesto en práctica procedimientos para que no existan errores en la emisión de certificados.

6.- No aceptamos la observación como Costo Cuestionado, pero si la recomendación.

7.- Se está solicitando a SUBDESAL su cooperación para la solución de éste problema.

SEGUIMIENTO DE LAS RECOMENDACIONES DEL AÑO ANTERIOR.-
ESTADO DE IMPLEMENTACION DE LAS ANTERIORES RECOMENDACIONES.-

3.- Sobre el uso inadecuado de formularios según la auditoría, se debió básicamente a que se efectuaban cancelaciones por compensación, en dos lugares al mismo tiempo, habiendo sido solucionado el problema a partir del presente año.

//////.-

MINISTERIO DE ASUNTOS CAMPESINOS Y AGROPECUARIOS
Sub Secretaría de Desarrollo Alternativo y Sustitución de los Cultivos de Coca
DIRECCION NACIONAL DE RECONVERSION AGRICOLA
"DIRECO"
Telfs. 45980 - 48255
Cochabamba - Bolivia

Recomendaciones para el cumplimiento de los términos del convenio.-

3.- DIRECO no cumplió con ciertas Leyes Bolivianas.

A fin de implementar una estructura salarial que comepnse adecuadamente a sus empleados de acuerdo a sus cargos y con el propósito de cumplir apropiadamente con la Ley General del Trabajo, el Sistema de Seguridad Ssocial y las Leyes Tributarias, DIRECO presentó ante la NAS, dentro del Presupuesto General para la presente gestión, una propuesta que incluye la categorización de los funcionarios, una nivelación con las otras agencias de desarrollo y el cumplimiento con todas las Leyes Bolivianas del sistema laboral y seguridad social. (Anexo 8).

Con la justificación y aclaración de los varios puntos observados por los Auditores, solicito a su autoridad, que tales observaciones sean levantadas.

Con éste particular motivo, tengo el agrado de saludar al señor Subsecretario, con mis atenciones más distinguidas,

My.(r) Javier Alvarez Urioste
DIRECTOR NACIONAL
DIRECO

JAU
JCPS/vef
Adj.documentos
cc:DIR
Arch.

1

DIRECCION NACIONAL DE RECONVERSION AGRICOLA
"DIRECO"

Sup. Real Red! 0.2735
FE4+CD

RECIBO Y Nº 001566

Por Bs 1.663.--

He recibido la suma de bolivianos un mil seiscientos sesentitres 00/100 (Bs 1.663.--) en calidad de Compensación por la reducción de 2.735 m2 de cultivos de coca.

Con parte de dichos fondos me comprometo a diversificar mis cultivos y participar en los programas de Reconversión agrícola del Supremo Gobierno.

De manera especial me obligo a no implantar nuevos cultivos de coca en ninguna región del país.

Nombre CONDE MAURICIO INOCENCIO
Carnet de Identidad Nº 2494266
Departamento L.P. Provincia S.Y.
Central La Asunta
Sindicato Chacarilla

Lugar y Fecha Ch., 7.2.90

Banco Estado Cheque Nº 15275

Preparado	Autorizado	Revisado	Recibí Conforme

MINISTERIO DE ASUNTOS CAMPESINOS Y AGROPECUARIOS
Sub Secretaría de Desarrollo Alternativo y Sustitución de los Cultivos de Coca
DIRECCION NACIONAL DE RECONVERSION AGRICOLA
"DIRECO"

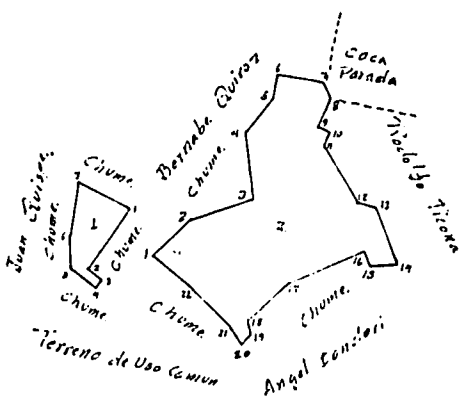
anexo nº 2

Telfs. 45980 - 48255 Cochabamba - Bolivia

PLANO DE UBICACION DE LAS PARCELAS DE COCA

NOMBRE Conde Mauricio Inocencio CODIGO 040768 C.M.I.
DEPTO La paz PROV. Sud Yungas CANTON La Asunta MICRO REGION
FEDERACION F.E.U.T.C.A. CENTRAL La Asunta SINDICATO Chacarilla
ESC. 1:2000 SUP. LOTE ...HAS. SUP. TOTAL C/COCA REDUCIDAS QUE QUEDA HAS.

N.M.



Sup. Reducida
1.- 0.0297 Has
2.- 0.2438 "
0.2735 Has

CANCELADO

Fecha

MENSURA	VERIFICACION	Vo. Bo.
AGR. ANDRES FERNANDEZ	AGR. WILER HERMOSA	REVISOR Az. y dist. Roberto Vasquez
TOP. VLADIMIR ALVAREZ	TOP.	REVISOR Sup. Roberto Vasquez
Fecha 21-1-1990	Fecha 4 Febrero 1990	Fecha 6 Febrero 1990
Firma	Firma	Firma

(2)

DIRECCION NACIONAL DE RECONVERSION AGRICOLA

"DIRECO"

Sup. Total Poda: 3.2944
Sup. Head Red. 2.8504
Sup C.T.N. Erradi: 0.1600

61503

RECIBO

Nº 007941

Por Bs 16.465.-

He recibido la suma de bolivianos DIEZ Y SEIS MIL CUATROSCIENTOS SESENTA Y CINCO 00/100 (Bs 16.465.-)
en calidad de Compensación por la reducción de 26.904.- m2
de cultivos de coca.

Con parte de dichos fondos me comprometo a diversificar mis cuitivos y participar en los programas de Reconversión agrícola del Supremo Gobierno.

De manera especial me obligo a no implantar nuevos cultivos de coca en ninguna región del pais.

Nombre FUSTRI CHAMBI JOSEFA DE
Carnet de Identidad No. 3134560 CBBA.
Departamento COCHABAMBA Provincia CHAPARE
Central VILLA VERDE
Sindicato INGAVI B

Lugar y Fecha Ivirgarzama, 9 de marzo 1.990
Banco BIG BENI Cheque No. 0187052

Preparado	Autorizado	Revisado	Recibí Conforme

MINISTERIO DE ASUNTOS CAMPESINOS Y AGROPECUARIOS
Sub Secretaría de Desarrollo Alternativo y Sustitución de los Cultivos de Coca
DIRECCION NACIONAL DE RECONVERSION AGRICOLA
"DIRECO"

anexo nº 2

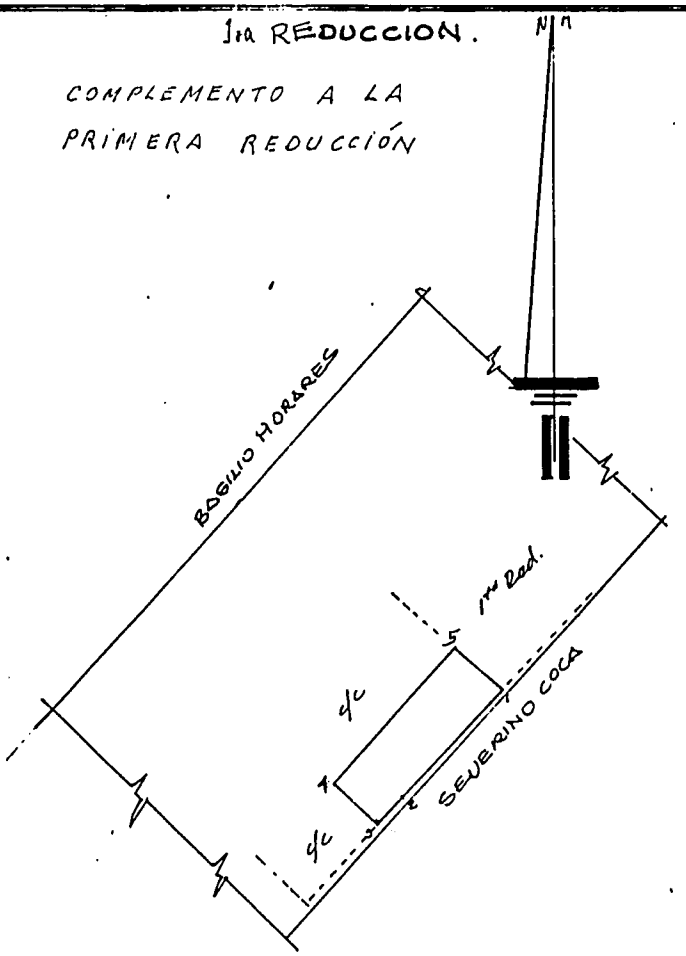
Telfs. 45980 - 48255 Cochabamba - Bolivia

PLANO DE UBICACION DE LAS PARCELAS DE COCA

NOMBRE TUHIRI CHAMBI ROSENDO CODIGO 09.11.36-T.C.R.-08
DEPTO. COCA PROV. CARRASCO CANTON VALLE VIRZA MICRO REGION 08
FEDERACION FECCT CENTRAL VILLA VERDE SINDICATO INGAVI "B"
ESC. 1:2000 SUP. LOTE 11 HAS. SUP. TOTAL C/COCA REDUCIDAS 0.1000 QUE QUEDA 0.4440 HAS.

1ra REDUCCION.

COMPLEMENTO A LA PRIMERA REDUCCIÓN



SUP. RED.
0.1000 Has.

Nota - Esta Reducción ya fue pagada en el plano de fecha 9-Marzo-90

MENSURA	VERIFICACION	Vo. Bo.
AGR.	AGR. JOSE AVILA	REVISOR Az. y dist. Roberto Vasquez
TOP. VICTOR CATOBCENO Q.	TOP. ROSANDO BARRIENTOS	REVISOR Sup. Lucio Juarez C.
Fecha 12 MAYO 1990	Fecha 13 MAYO 1990	Fecha 14 Mayo 1990
Firma	Firma	Firma

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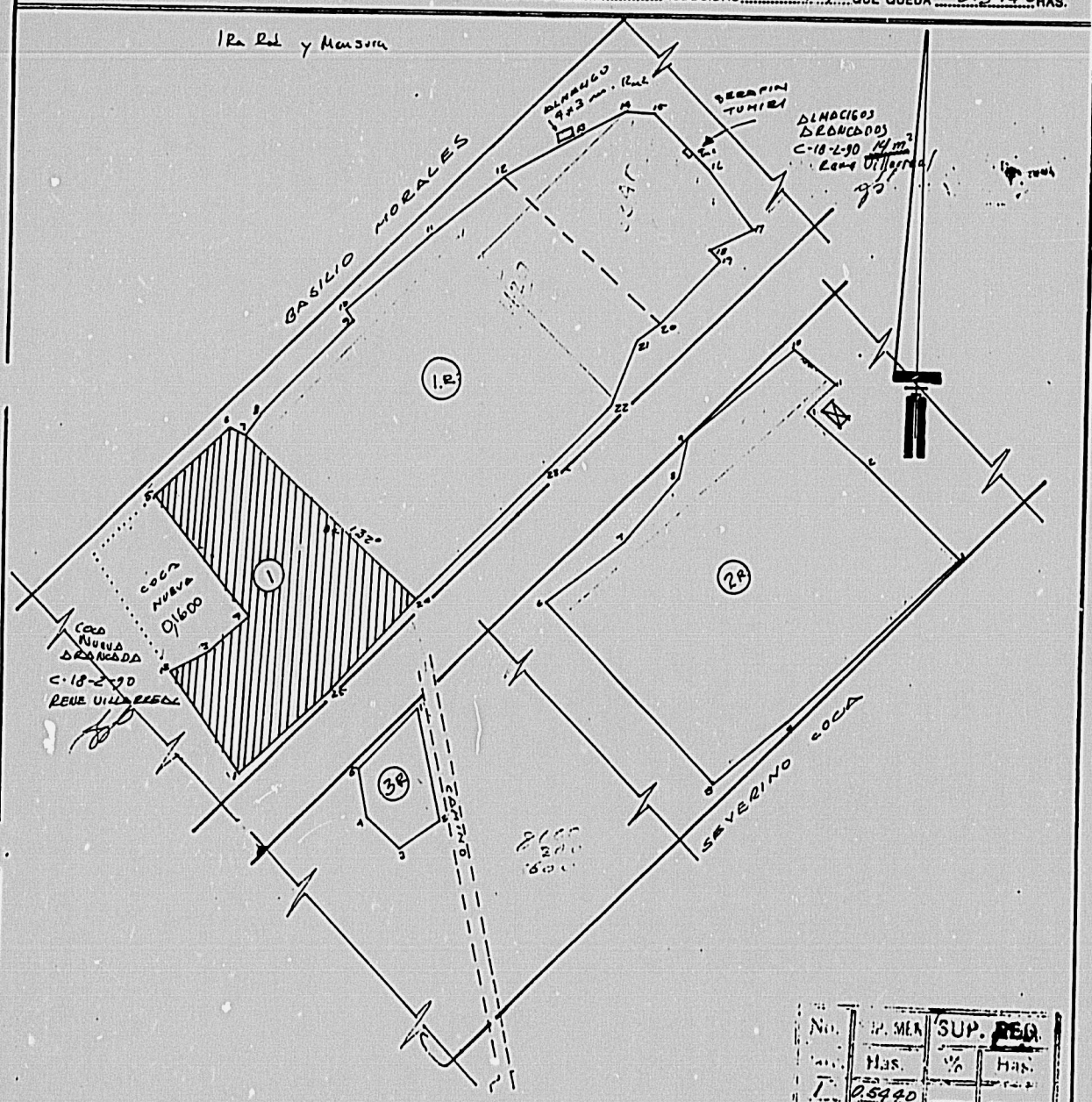
MINISTERIO DE ASUNTOS CAMPESINOS Y AGROPECUARIOS
Sub Secretaría de Desarrollo Alternativo y Sustitución de los Cultivos de Coca
DIRECCION NACIONAL DE RECONVERSION AGRICOLA
"DIRECO"

anexo nº 2

Telfs. 45980 - 48255 Cochabamba - Bolivia

PLANO DE UBICACION DE LAS PARCELAS DE COCA

NOMBRE TUMIRI CHAMBI ROSENDA DE CODIGO 091136 - TCR
DEPTO. CBBA PROV. CARRASCO CANTON VALLE IVIRZA MICRO REGION 08
FEDERACION FECCT CENTRAL VILLA VERDE SINDICATO INGAVI "B"
ESC. 1:2000 SUP. LOTE 11 HAS. SUP. TOTAL C/COCA 3.1344 REDUCIDAS 2.6904 QUE QUEDA 0.5440 HAS.



No.	SUP. MEN. Has.	%	SUP. REC. Has.
1.	0.5440		
1R.	1.4260		1.4260
2R.	1.0776		1.0776
3R.	0.0868		0.0868
Tot.	3.1344		2.6904

CANCELADO 7-III-90

54

MENSURA	VERIFICACION	Vo. Bo.
AGR. JOSE AVILA G.	AGR.	REVISOR Az. y dist. Renny Fernandez
TOP. VICTOR CATARENO A.	TOP. RENE VILLAREAL	REVISOR Sup. TOP. JULIAN MARQUEZ Z.
Fecha 12 FEBRERO 1990	Fecha 18 FEBRERO 1990	Fecha 21 FEBRERO 1990
Firma	Firma	Firma

54

MINISTERIO DE ASUNTOS CAMPESINOS
Y AGROPECUARIOS
SUBSECRETARIA DE DESARROLLO ALTERNATIVO
Y SUSTITUCION DE CULTIVOS DE COCA
LA PAZ - BOLIVIA

3

Mayo 14, 1990
CITE: SUBDESAL-D.A.-N° 645/90

(del 28 de Mayo no enviaron
fax de Subdesal)

Señor My (r)
Javier Alvarez Urioste
DIRECTOR
DIRECO
Cochabamba

Señor Director:

Comunico a usted que a partir de la fecha y hasta el día 20 de Mayo de la presente gestión, para compensación en el Programa de Sustitución de Cultivos de Coca, se seguirá tomando en cuenta el tipo de cambio de:

3,12 Bs. por un Dólar de los EE.UU.

Entretanto la Subsecretaría del Tesoro General de la Nación (T.G.N.) establezca un reglamento de conformidad a conversaciones sostenidas con dichas autoridades.

Atentamente,

Oswaldo Pérez Coronel
Director Administrativo Financiero
Subsecretaría de Desarrollo Alternativo
y Sustitución de Cultivos de Coca MACA

/mdcru
c.c. Archivo
Dir.Adm.

CARTA ACUERDO DIRECO NAU

REVISION Nº 3

FONDO ROTATIVO

(10 JUNIO 1985)

NOMBRE DEL PROYECTO:

Reducción hasta el nivel de la Demanda Legal y Control de la Producción de la coca.

Nº de Proyecto : 310401 - 0604
Nº de Convenio : 3104-83-04
Revisiones : (1) - (2) - (3)

REVISION Nº 3

Para un mejor financiamiento de la presente Carta Acuerdo se ha realizado la tercera revisión a la misma en base a las experiencias contables y administrativas de los Personeros de DIRECO.
Al final de la presente Carta Acuerdo firman el Director Nacional de DIRECO y el Jefe de la División de NAU/Embajada Americana dando su conformidad a esta tercera Revisión.

INTRODUCCION

Para llevar a cabo el Proyecto-Convenio arriba enumerado y en base a los términos del mismo se ha creado la Dirección de Reducción y Control de la Producción de la coca, de ahora en adelante DIRECO que estará formada por:

A) SUB-DIRECCION DE ADMINISTRACION

1) Oficina de Informática
2) Oficina de Contabilidad
3) Oficina de Servicios Generales

B) SUB-DIRECCION DE OPERACIONES DE CAMPO

1) Oficina de Estudios
2) Oficina de Coordinación
3) Oficina de Reducción

A) SUB-DIRECCION ADMINISTRACION

A través de sus oficinas de Registros, Informática, Contabilidad y Servicios Generales recopilará toda la información que le envie la Sub-dirección de Operaciones de Campo y manejará los gastos de la oficina central de DIRECO.

- N° de voucher
- Tipo de cambio

N° Proyecto
N° Sub-Obligación

3. Todas las facturas deben estar sin borrones de ninguna naturaleza y con un solo color de estilografica. No se aceptarán las facturas que tengan el mas leve índice de alteración, y que no concuasen con las fechas correstas del gasto.

4. NAU aceptará solo los descargos de dinero en las categorias que estan establecidas en la Carta Acuerdo, las cuales estan claramente delineadas.

5. NAU no aceptará descargos especificamente de:

- Alquileres
- Médicos, sanitarios y sociales
- Lavanderas, limpieza e higiene
- Tributos
- Textiles
- Alimentos
- Construcciones y edificaciones
- Relaciones Públicas.

CATEGORIAS DE GASTOS

a) Pasajes
b) Viáticos, Medios Viáticos, Bonos Campo
c) Suministros de Oficina
d) Carburantes y aceites
e) Mantenimiento vehículos
   1) Reparaciones Menores y Mayores
f) Contratación de Transporte Colectivo
g) Servicios Básicos

a) Pasajes

Estos gastos se realizarán en pasajes aéreos, terrestres o fluviales. En todos estos casos en la rendición de cuentas se deberá presentar el talón del boleto usado añadido al formulario que indicamos en la categoria B) (Viáticos).

En los casos de viajes terrestres o fluviales en los cuales el boleto deba quedarse justificadamente con el transportista, el usuario deberá presentar a NAU/CBB un recibo indicando claramente:

a) El tramo recorrido
b) Agencia de viaje utilizada
c) Fecha
d) Monto total del Pasaje

Este Recibo deberá ser aprobado por el Director de DIRECO y por NAU/CBB y servirá como descargo del pasaje.

En caso de que en un viaje se utilice solamente el pasaje y no viáticos, el formulario indicado debe de ser llenado con un Muy Breve informe de las razones del Viaje.

NAU solamente reconocerá los pasajes que hayan sido utilizados por miembros de DIRECO en viaje Oficial. Por ninguna razón aceptará otros pasajes.

b) Viáticos

1) Viáticos y Bonos Campo

NAU preparará para todo el personal de DIRECO una escala de viáticos UNICA reajustable periódicamente.
En esta Escala deberán figurar los siguientes lugares LA PAZ, SANTA CRUZ, resto de las capitales de departamentos, Villa Tunari-Chapare. Estos viáticos solamente tendrán vigencia para las personas que viajen fuera de su Centro de Operaciones.
Esta escala será válida para la permanencia de 12 dias en un mismo lugar, a partir del 13 avo dia la escala será reducida en un 30%. Pasado el mes no se pagará viático alguno.
DIRECO deberá mandar a imprimir (2) tipos de formularios para la rendición de cuentas de pasajes, viáticos y estipendios según los modelos adjuntos.

Formulario (1): Para el caso de pasajes, Viáticos, Medios Viáticos de una persona.

D I R E C O

Recibo por _____

Pasajes ☐
Viáticos ☐
Medios Viáticos ☐
Bono Campo ☐

NOMBRE: _____

SUB-DIRECCION: _____ OFICINA: _____

FECHA SALIDA: _____ HORA: _____

FECHA LLEGADA: _____ HORA: _____ TOTAL DIAS: _____

LUGAR O ZONA: _____

VALOR DEL PASAJE $b. _____

Aéreo ☐
Terrestre ☐

VIATICOS ☐ $b. x día_____ M/VIATICOS ☐ $b. x día_____ B/CAMPO ☐ $b. x día_____

INFORME: _____

_____

_____

He recibido conforme la suma de $b. _____
Según el presente informe.

_____ _____

Firma autorizado por Firma Interesado

Fecha_____ 198 ___

Lic. Alicia Arana Aragón

NOTA: Las casillas deberán ser llenadas con una X cuando se haya utilizado ese rubro. Las casillas deberán quedar en blanco al NO utilizarse.

Formulario (a) Múltiple: Este formulario será para el caso de varias personas que viajan a un mismo lugar, permanezcan un mismo tiempo, y las razones u objeto a su viaje sean los mismos.

DIRECO

RECIBO MULTIPLE POR $b _____
PASAJES ☐
VIATICOS ☐
MEDIOS/VIATICOS ☐
BONO/CAMPO ☐

SUB-DIRECCION _____ OFICINA _____

FECHA SALIDA _____ HORAS _____

FECHA LLEGADA _____ HORAS _____

TOTAL DIAS _____

LUGAR O ZONA _____

TOTAL VALOR PASAJES $b. _____

VIATICOS ☐ $b. x dia/persona
M/VIATICOS ☐ $b.x dia/persona
B/CAMPO ☐ $b.x dia/persona

Razón de Viaje: _____

_____

Hemos recibido conforme los viáticos en este documento indicados

Nombre y Apellidos	Total $b. Viáticos	Total $b. M/Viáticos $b. B/Campo	Firmas
1)			
2)			
3)			
4)			
5)			
6)			
7)			
8)			

NOMBRES Y APELLIDOS	TOTAL $b. VIATICOS	TOTAL $b.M/VIATICOS $b.B/CAMPO	FIRMAS
9)			
10)			
11)			
12)			
13)			
14)			
15)			
16)			
17)			
18)			
19)			
20)			

AUTORIZADO POR:
FIRMA

FECHA: _____

NOTA: Las casillas deberán ser llenadas con una X cuando se haya utilizado ese rubro. Las casillas deberán quedarse en blanco al NO utilizarse.

En caso de que en este mismo formulario se utilizacen los 20 espacios de Nombre y Apellido y existierán mas Nombres por llenar se deberá volver a utilizar el mismo tipo de formulario para llenar los restantes:

Los dias viáticos deberán ser calculados cada 24 horas a partir de las 12 de la noche (horas 24:00). El dia se dividirá en 4 partes:.

(5)

N NACIONAL DE RECONVERSION AGRICOLA
"DIRECO"

Sup. total cocal: 4.1136
Sup. Red: 2.6448
Ttrato

RECIBO Nº 006909

Por Bs 15.869.oo

He recibido la suma de bolivianos QUINCE MIL OCHOCIENTOS SESENTI NUEVE 00/100 (Bs 15.869.oo) en calidad de Compensación por la reducción de 26.448.— m2 de cultivos de coca.

Con parte de dichos fondos me comprometo a diversificar mis cultivos y participar en los programas de Reconversión agrícola del Supremo Gobierno.

De manera especial me obligo a no implantar nuevos cultivos de coca en ninguna región del país.

Nombre GARRADO AZURDUY JUAN
Carnet de Identidad Nº 1376081 PT
Departamento COCHABAMBA Provincia CARRASCO
Central VALLE IVIRZA
Sindicato SAN LUCAS

Lugar y Fecha Ivirgarzama, 22 Enero 1990

Banco Big Beni Cheque Nº 169153

Preparado	Autorizado	Revisado	Recibí Conforme

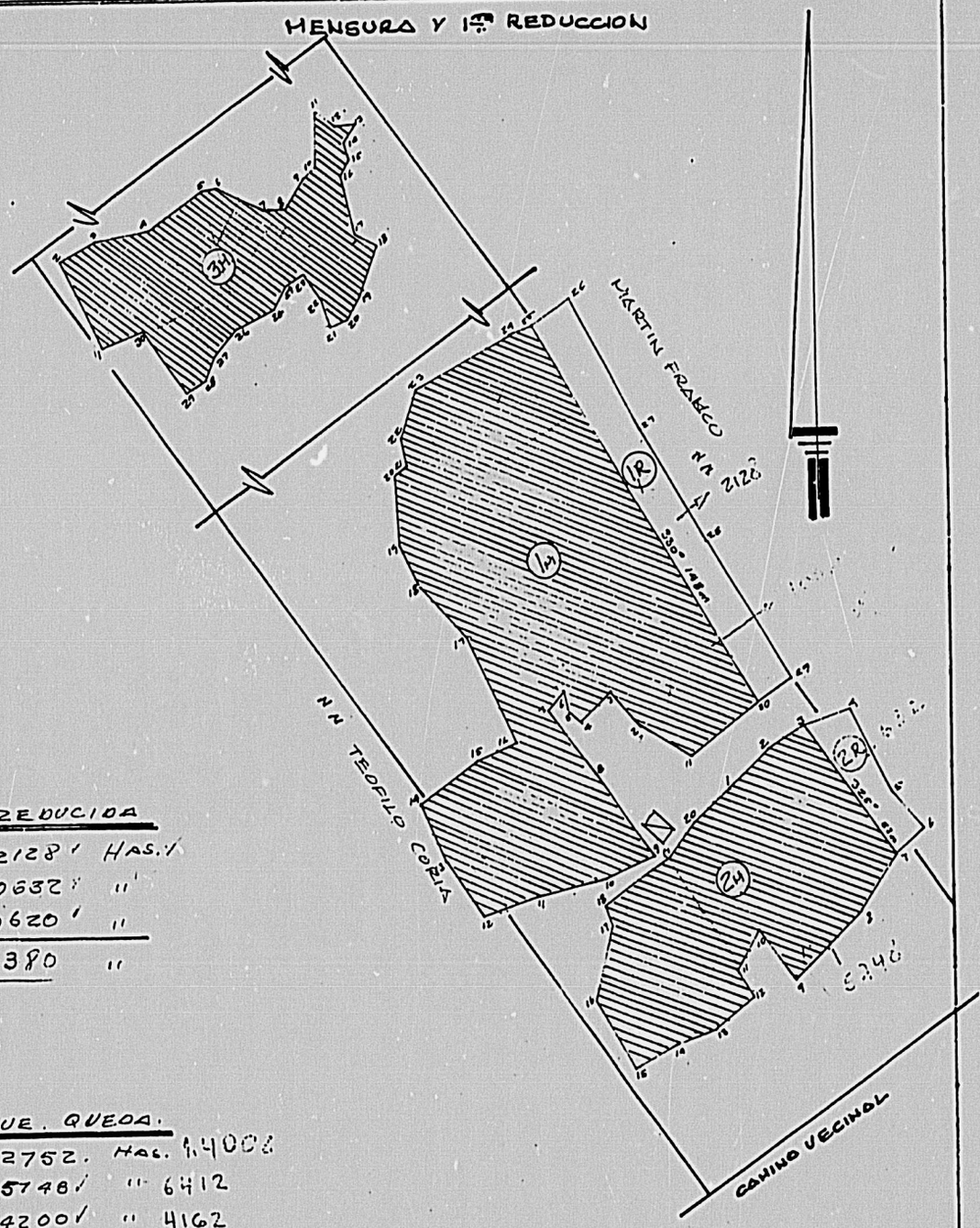
(3) . 1.500
(1M) 1.1040
(2M) 0.2143
1.4333

MINISTERIO DE ASUNTOS CAMPESINOS Y AGROPECUA
Sub Secretaría de Desarrollo Alternativo y Sustitución de los Cultivos
DIRECCION NACIONAL DE RECONVERSION AGRICOL
"DIRECO"

Telfs. 45080 - 48255 Cochabamba - Boliv

PLANO DE UBICACION DE LAS PARCELAS D

NOMBRE CARRADO AZURDUY JUAN CODIGO 20 VDO 1 MAN
DEPTO. COCHABAMBA PROV. CARRASCO CANTON VALLE IVIRZA MICRO REGION 08
FEDERACION P.E.C.T. CENTRAL VALLE IVIRZA SINDICATO SAN LUCAS
ESC. 1:2000 SUP. LOTE 20 HAS. SUP. TOTAL C/COCA 3.9028 REDUCIDAS 1.3380 QUE QUEDA 2.6448 HAS.



SUP. REDUCIDA

1R	0.2128	HAS.
2R	0.0632	"
3R	1.0620	"
TOTAL:	1.3380	"

SUP. QUE QUEDA.

1H	1.2752	HAS. 1.4004
2H	0.5748	" 6412
3H	0.4200	" 4162
4H	0.3748	3748
TOTAL:	2.6448	HAS.

CANCELADO 22 I 90

MENSURA	VERIFICACION	Vo. Bo.
AGR. JOSE AVILA C.	AGR.	REVISOR Az. y dist. TOP. WILMOR SALAMANCA E.
TOP. VICTOR CATORCENO A.	TOP. RAMON VILLARPANDO C.	REVISOR Sup. TOP. JULIAN CHINQUIRA Z.
Fecha 19 ENERO 19 90	Fecha 19 - ENERO 19 90	Fecha 22 ENERO 19 90
Firma	Firma	Firma

...NTOS CAMPESINOS Y AGROPECUARIOS
...rrollo Alternativo y Sustitución de los Cultivos de Coca
...MINISTERIO DE ACCION NACIONAL DE RECONVERSION AGRICOLA
"DIRECO"

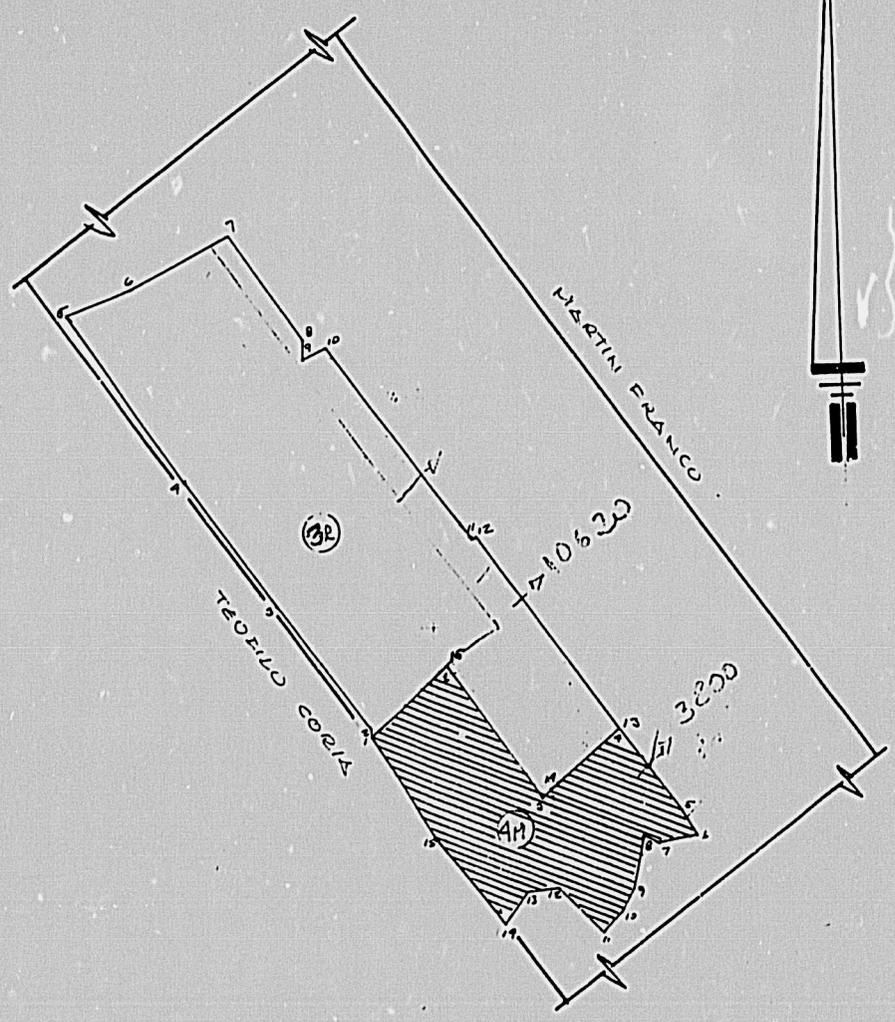
anexo nº 2

Telfs. 45980 - 48255 Cochabamba - Bolivia

PLANO DE UBICACION DE LAS PARCELAS DE COCA

NOMBRE GARRADO AZURDUY JUAN CODIGO 200537 GAJ
DEPTO. COCHABAMBA PROV. CARRASCO CANTON VALLE IVIRZA MICRO REGION 08
FEDERACION F.E.C.C.T. CENTRAL VALLE IVIRZA SINDICATO SAN LUCAS
ESC. 1:2000 SUP. LOTE 20 HAS. SUP. TOTAL C/COCA 29828 REDUCIDAS 1.3380 QUE QUEDA 20448 HAS.

MENSURA x 1ª REDUCCION



MENSURA	VERIFICACION	Vo. Bo.
AGR. JOSE AVILA G.	AGR.	REVISOR Az. y dist. TOP. WILMAJOE JAUREGUI R.
TOP. VICTOR CATORCENA	TOP. RAMOXI VILLARPANDO	REVISOR Sup. TOP. JULIAN LUARAHIRAZ
Fecha 19 ENERO 19 90	Fecha 19 ENERO 19 90	Fecha 22 ENERO 19 90
Firma	Firma	Firma

MINISTERIO DE ASUNTOS CAMPESINOS Y AGROPECUARIOS
Sub Secretaría de Desarrollo Alternativo y Sustitución de los Cultivos de Coca
DIRECCION NACIONAL DE RECONVERSION AGRICOLA
"DIRECO"

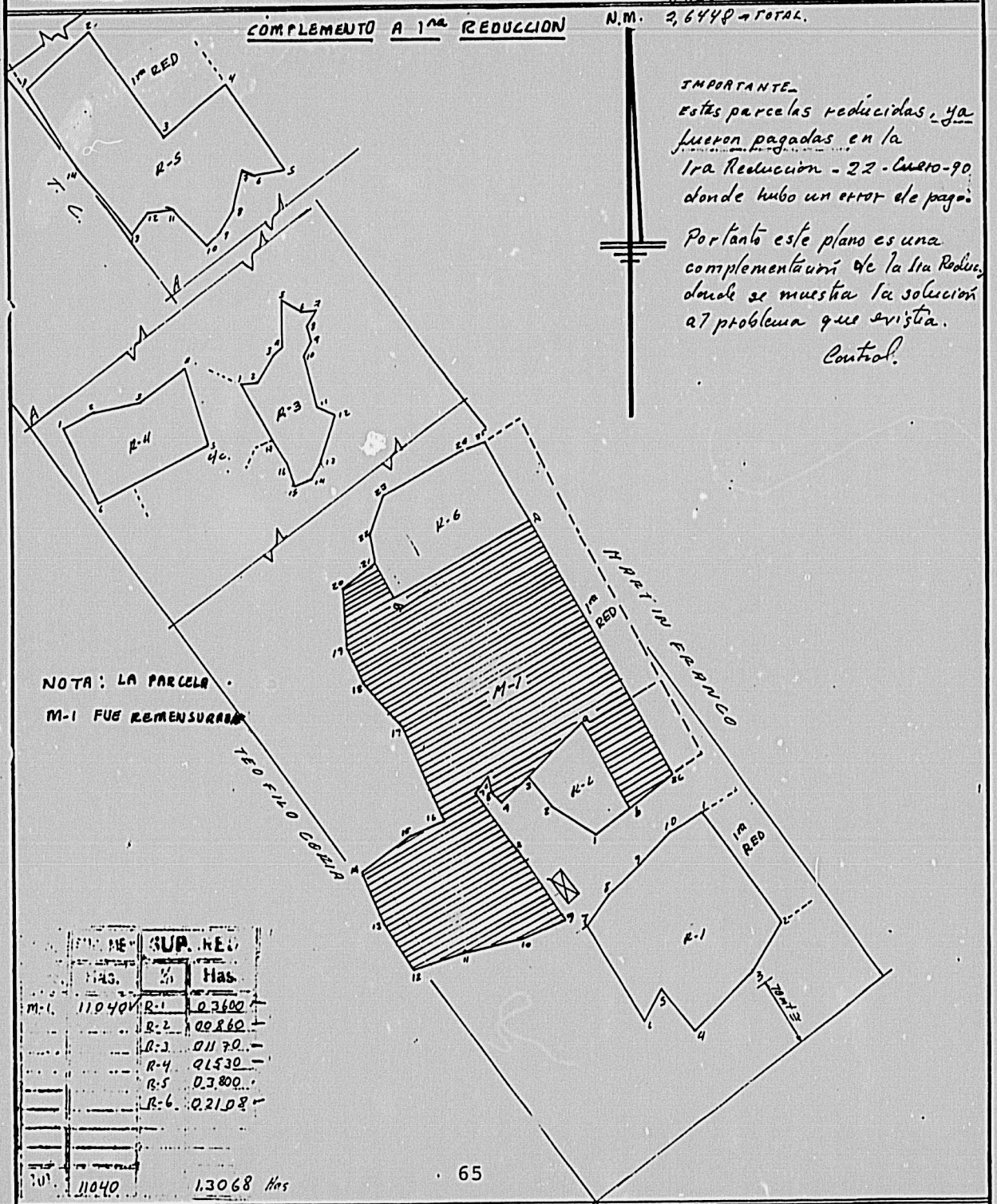
anexo nº 2

Telfs. 45080 - 48255 Cochabamba - Bolivia

PLANO DE UBICACION DE LAS PARCELAS DE COCA

NOMBRE GARRADO AZURDUY JUAN CODIGO 20.05.37 G.A.J.08
DEPTO. COCA PROV. CARRASCO CANTON V. IVIRZA MICRO REGION 08
FEDERACION FECCT CENTRAL V. IVIRZA SINDICATO SAN LUCAS
ESC. 1:2.000 SUP. LOTE 20 HAS. SUP. TOTAL C/COCA REDUCIDAS 1.3068 QUE QUEDA 1.3380 HAS.

COMPLEMENTO A 1ra REDUCCION N.M. 2,6448 → TOTAL.



IMPORTANTE
estas parcelas reducidas, ya fueron pagadas en la 1ra Reducción - 22 - Cuarto - 90 donde hubo un error de pago.
Por tanto este plano es una complementación de la 1ra Reduc. donde se muestra la solución al problema que existía.
Control.

	SUP. MENSURADA		SUP. REDUCIDA
	HAS.	%	Has
M-1.	11040	R-1	0.3600
		R-2	0.0860
		R-3	0.1170
		R-4	0.1530
		R-5	0.3800
		R-6	0.2108
TOT.	11040		1.3068 Has

MENSURA	VERIFICACION	Vo. Bo.
AGR. GERMAN CARDONA	AGR. GARY MARQUEZ	REVISOR Az. y dist. TOP. WILMAR SAUABRIA F.
TOP. RENNY FERNANDEZ	TOP. NIOCAS MENDIETA	REVISOR Sup. TOP. JULIAN MAMANI
Fecha 23 ABRIL 1990	Fecha 28 04 1990	Fecha 28 ABRIL 1992
Firma	Firma	Firma

(6)

Tito Mallcu
Renny ernandez
Hugo Escalera

FORMULARIO N° 1 DE SUPERVISION DE AREAS REDUCIDAS

DE PRODUCTORES SUJETOS A CREDITO

DATOS PERSONALES:

NOMBRES Y APELLIDOS: TORRICO LAMAS ALEJANDRO

C.I.N°: 701977 EXPEDIDO EN: CBBA

LUGAR DE ORIGEN: TIRAQUE

PROFESION: AGRICULTOR

AÑO DE ASENTAMIENTO: 1966

UBICACION DEL LUGAR

DEPARTAMENTO: COCHABAMBA PROVINCIA: CARRASCO

MICRO REGION: 07 FEDERACION: FETCH

CENTRAL: CHIMORE SINDICATO: SENDA B

CANTON: CHIMORE

DATOS DEL TERRENO

N° DEL LOTE: 128 TITULO DE PROPIEDAD: TRANSFERENCIA

N° DEL TITULO: SUPERFICIE DEL LOTE 20 H Has.

CULTIVOS DE COCA

SUP. TOTAL INICIAL CULTIVADA: ---- Has. SUP. TOTAL RED ------ Has.

PORCENTAJE DE REDUCCION ------- FRECUENCIA DE RED: -----

SUPERVISION:

VERIFICACION DEL CORTE: ------ REBROTE: -------

ALMACIGOS: --------

EXPANSION DE NUEVAS AREAS DE CULTIVOS DE COCA: --------

INFORME TECNICO:

"NO TIENE PLANTACIONES DE CULTIVO DE COCA ES SUJETO DE CREDITO

AUTORIZACION:

LA DIRECCION NACIONAL DE RECONVERSION AGRICOLA "DIRECO" AUTORIZA LA EXTENSION DEL CERTIFICADO N°: 000852 EN FAVOR DE: TORRICO LAMAS ALEJANDRO

Senda B 11 DE Marzo 1989

DIRECTOR NACIONAL "DIRECO"	JEFE DE CONTROL "DIRECO"	SUPERVISOR GRUPO TEC. "DIRECO"

J. C. Covarrubia
C. Iriarte
J. Ramirez

FORMULARIO Nº 1 DE SUPERVISION DE AREAS REDUCIDAS

DE PRODUCTORES SUJETOS A CREDITO

DATOS PERSONALES:

NOMBRES Y APELLIDOS: ...TORRICO LAMAS ALEJANDRO

C.I. Nº: .....201977 ..... EXPEDIDO EN: ..... COCHABAMBA

LUGAR DE ORIGEN: ..... ARANI COCHABAMBA

PROFESION: ..... AGRICULTOR

AÑO DE ASENTAMIENTO: 1964

UBICACION DEL LUGAR

DEPARTAMENTO: ..... COCHABAMBA ..... PROVINCIA: .... CARRASCO

MICRO REGION: .... 07 ..... FEDERACION: .... FET CH

CENTRAL: ..... CHIMORE ..... SINDICATO: ..... SENDA B

CANTON: ..... CHIMORE .....

DATOS DEL TERRENO

Nº DEL LOTE: ..... 184 ..... TITULO DE PROPIEDAD: .... INS. NAL. COL.

Nº DEL TITULO: ..... SUPERFICIE DEL LOTE .... 20 ..... Has.

CULTIVOS DE COCA

SUP. TOTAL INICIAL CULTIVADA: .. 0.0312 ... Has. SUP. TOTAL RED. .. 0.0312 .. Has...

PORCENTAJE DE REDUCCION: .... 100 ..... FRECUENCIA DE RED: ..... 1 .....

SUPERVISION

VERIFICACION DEL CORTE: .... BUENO ..... REBROTE: .... NO EXISTE

ALMACIGOS: ..... NO EXISTEN .....

EXPANSION DE NUEVAS AREAS DE CULTIVOS DE COCA: ..... NO EXISTEN .....

INFORME TECNICO:

..... ES SUJETO DE CERTIFICADO DE REDUCCION .....

.....

.....

AUTORIZACION:

LA DIRECCION NACIONAL DE RECONVERSION AGRICOLA "DIRECO" AUTORIZA LA EXTENSION DEL CERTIFICADO Nº ... 001683 ..... EN FAVOR DE .....

..... Torrico Lamas Alejandro .....

... Senda B ..... 6 ... DE ... Junio 1989 .....

.....	.....	.....
DIRECTOR NACIONAL "DIRECO"	JEFE DE CONTROL "DIRECO"	SUPERVISOR GRUPO TEC. "DIRECO

Nº 06/90

RESOLUCION ADMINISTRATIVA

Que, actualmente en la Sección Estadísticas, se efectúan diversos tipos de trabajo y cuya responsabilidad recae en una sóla persona.

Que, por éste motivo es necesaria una distribución de funciones, que esté más acorde a las necesidades de la Institución.

Que, ésta distribución de funciones redundará en una mayor eficiencia.

EL DIRECTOR NACIONAL DE RECONVERSION AGRICOLA, "DIRECO" EN USO DE SUS ATRIBUCIONES:

Resuelve:

Artículo Primero.- Se dispone la reestructuración de la actual Sección Estadísticas, de la siguiente forma:

a)**Sección Estadísticas.-** Cuyo encargado será el Lic. Franklin Ayala Benitez, cooperado por la señora Delia Velez, y sus funciones serán básicamente la elaboración de Estadísticas, Documentos, Programas Operativos, Certificaciones y demás trabajos inherentes al rubro de estadísticas.

b) **Sección Verificación.-** Cuyo responsable será la señora Vivian Vilar de Vargas, cooperada por el señor Jorge García y señora Tania Sanjinez, y sus funciones serán las de verificar toda la documentación de Planos cancelados que sean remitidos de las diferentes zonas.

c) **Sección Archivos.-** A cargo de la señora Elizabeth de Paredes, cuyas funciones serán las de mantener un archivo ordenado y actualizado.

Artículo Segundo.- Los responsables de cada Sección, en coordinación con la SUBDIRECCION ADMINISTRATIVA, elaboraran sus respectivos Manuales de Funciones, a la brevedad posible.

Es dado en la ciudad de Cochabamba, a los veintiseis días del mes de Noviembre de un mil novecientos noventa años.

My.(r) Javier Alvarez Urioste
DIRECTOR NACIONAL
DIRECO

CAMPESINOS Y AGROPECUARIOS
lo Alternativo y Sustitución de los
los de Coca
DE RECONVERSION AGRICOLA
"DIRECO"
Telfs. 45980 - 48235
Cochabamba - Bolivia

(8)

Cochabamba, Marzo 11, 1991
DIR 081/91

Señor
HAROLD TONY A. BURGESS
LP/NAS DIRECTOR
La Paz

Señor Director:

De acuerdo a solicitud de ustedes, adjunto a la presente el presupuesto para la ejecución del Plan Operativo, de la gestión 1991 - 1992, para su respectiva consideción.

Con éste particular motivo, saludo a usted muy atentamente,

My.(r) Javier Alvarez Toledo
DIRECTOR NACIONAL
DIRECO

JCPS/vef
Adj.Presupuesto
cc:DIR
Arch.

Recibido 11 marzo 1991
J Selgt

DIRECO

PRESUPUESTO PARA EL PLAN OPERATIVO DE LA GESTION 1991-1992 (EN $US)

100 SERVICIOS PERSONALES			**3,441,782**
110 Empleados Permanentes		3,010,895	
113 Bono de Producción	417,600		
114 Aguinaldos	199,484		
117 Sueldos	2,393,811		
130 Previsión Social		430,887	
131 Aporte Patronal al Seguro Social	383,010		
132 Aporte Patronal para Vivienda	47,877		
200 SERVICIOS NO PERSONALES			**73,500**
210 Servicios Básicos		6,500	
212 Energia Eléctrica y Agua	2,000		
213 Servicio Telefónico	4,500		
220 Servicios de Transporte y Seguros		19,500	
221 Pasajes	1,500		
222 Viáticos	18,000		
230 Alquileres		40,000	
231 Edificios	40,000		
240 Mantenimiento y Reparaciones		7,500	
241 Edificios y Equipos	5,500		
243 Otros Gastos por Concepto de Mantenimiento y Reparación	2,000		
300 MATERIALES Y SUMINISTROS			**527,650**
330 Textiles y Vestuario		71,490	
332 Confecciones Textiles	32,690		
333 Prendas de Vestir	17,800		
334 Calzados	21,000		
340 Productos de Papel,Cartón e Impresos		42,390	
341 Papel de Escritorio	24,100		
342 Productos de Artes Gráficas	10,170		
343 Productos de Papel y Cartón	7,620		
346 Periódicos	500		

360 Productos Quimicos,Combustibles y Lubricantes		109,800	
362 Combustibles y Lubricantes	104,000		
364 Insecticidas,Fumigantes y Otros	600		
365 Productos Medicinales y Farmacéuticos	3,000		
366 Tintes,Pinturas y Colorantes	2,000		
367 Otros Materiales Quimicos	200		
370 Productos de Minerales no Metálicos y Plásticos		2,500	
377 Productos de Material Plástico	2,500		
380 Productos Metálicos		5,600	
383 Productos de Metal	1,100		
386 Herramientas Menores	4,500		
390 Productos Varios		295,870	
391 Material de Limpieza	4,500		
393 Utensilios de Cocina y Comedor	7,640		
395 Utiles de Escritorio y Oficina	50,800		
398 Otros Repuestos y Accesorios	198,500		
399 Otros Materiales y Suministros	34,430		
400 ACTIVOS REALES			770,050
420 Construcciones		585,000	
421 Construcciones de Viviendas	585,000		
430 Maquinaria y Equipo		185,050	
431 Equipo de Oficina y Muebles	40,000		
433 Equipo de Transporte,Tracción y Elev.	85,000		
435 Equipo de Comunicaciones	7,500		
436 Equipo Educacional y Recreativo	550		
437 Otra Maquinaria y Equipo	51,500		
TOTAL GENERAL			4,812,982

	Bs.	350.--
- Eteramazama. Campamento.	Bs.	400.--
- Chulumani. Oficinas y campamento no permanente.	$us.	200.--
- La Asunta. Campamento.	Bs.	250.--
- Yapacani. Campamento.	$us.	200.--

Mantenimiento edificios y equipo.- Gastos destinados a la conservación y mantenimiento de edificios y equipo, calculados en base a los efectuados en la gestión anterior.

Otros gastos por concepto de mantenimiento y reparación.- Erogaciones para el mantenimiento y conservación de muebles y equipo en general, calculados conforme los gastos de la anterior gestión.

MATERIALES Y SUMINISTROS.-

Comprende la adquisición de artículos, materiales y bienes que se consumen en las actividades de la institución, con duración estimada de un ano. Entre ellos se ha considerado los siguientes:

Textiles y vestuario.-

- Confecciones textiles.
- Prendas de vestir, y
- Calzados.

Productos de papel, cartón e impresos.-

- Papel de escritorio (incluye papel de computación y todo tipo de papeles.)
- Productos de artes gráficas (incluye impresos, formularios y otros.)
- Productos de papel y cartón (archivadores, clipodes, cuadernos y otros.)
- Periódicos (2 locales y 2 del interior).

Productos químicos, combustibles y lubricantes.-

- Substancias químicas. (agua acidulada, adherentes, etc.)
- Combustibles y lubricantes. (Calculado en base a los gastos efectuados en la gestión anterior.)
- Insecticidas, fumigantes y otros. (Calculado en base a los gastos de la gestión anterior.)
- Productos medicinales y farmacéuticos.
- Tintas, pinturas y colorantes. (Calculado en base a los gastos de la gestión anterior.)
- Otros materiales químicos. (Pegamentos en general, calculados en base al gasto de la gestión anterior).

Productos de material plástico.-

JUSTIFICACION AL PRESUPUESTO PARA LA EJECUCION DEL PLAN OPERATIVO GESTION 1.991 - 1.992

SERVICIOS PERSONALES.-

Son egresos por concepto de servicios prestados por el personal de la institución, incluyendo el total de remuneraciones; así como los aportes al sistema de previsión social y otros aportes. Los montos propuestos están sustentados por un estudio técnico efectuado por la Subsecretaria de Desarrollo Alternativo, tomando como parámetros los ingresos de las otras instituciones afines y considerando los topes superior (ya fijado por la NAS) e inferior (tomado del estudio de Price Waterhouse, proporcionado por Uds.), elaborando una curva salarial que define los montos que aparecen en el anexo I. Cabe mencionar que la SUBDESAL, efectuó similar trabajo con el IBTA - Chapare, organismo financiado con fondos del Gobierno Norteamericano a través de USAID.

En cuanto a las aportaciones antes mencionadas, están determinadas por Ley.

Cabe hacer notar, que la sugerencia para la elaboración del mencionado estudio fue iniciativa de la NAS, limitándonos a realizar el trabajo conforme a las instrucciones impartidas en cartas de fecha 14 de Febrero del presente año, firmada por el **Acting Director, Sr. Sherman N. Hinson**, que se adjuntan.

SERVICIOS NO PERSONALES.-

Son gastos por compensación a la prestación de servicios de carácter no personal, al uso de bienes muebles e inmuebles, así como por su mantenimiento y reparación. En este rubro tenemos:

Energía eléctrica y agua.- Son gastos por consumo de estos servicios.

Servicio telefónico.- Gastos destinados al pago de llamadas telefónicas locales o al interior del país, así como el pago tarifario mensual.

Pasajes.- Pagos por servicio de transporte aéreo del personal ejecutivo de la institución.

Viáticos.- Gastos destinados a cubrir alojamiento y manutención de los funcionarios antes mencionados que se encuentren en misión oficial.

Alquileres.- Cancelación por concepto de alquiler de los siguientes bienes inmuebles:

- Ciudad de Cochabamba. Oficina central.	$us. 1.500.--
- Ciudad de Cochabamba. Posta.	
- Villa Tunari. Hotel Sumuque, campamento.	$us. 895.--
- Ivirgarzama. Dos campamentos.	$us. 200.--

Productos Metálicos.-

- Productos de metal. (alambres, candados, clavos, etc.)
- Herramientas menores. (Para el mantenimiento de vehículos en las diferentes postas.)

Productos varios.-

- Material de limpieza.
- Utensilios de cocina y comedor.
- Utiles de escritorio y oficina.
- Otros repuestos y accesorios. (repuestos para vehículos, maquinas de escribir y calcular, fotocopiadoras, etc.)
- Otros materiales y suministros. (brújulas, huinchas, mochilas y otros.)

ACTIVOS REALES.-

Construcción de viviendas.-

Se considera en este rubro la construcción de los campamentos de Isinuta en el Chapare y La Asunta en Los Yungas de La Paz.

Es necesario hacer notar que dicho gasto se efectuara una sola vez, y que el monto presupuestado para la presente gestión en este ítem, incide notoriamente, significando un 12 % del presupuesto total.

Maquinaria y equipo.-

- Equipo de oficina y muebles.
- Equipo de transporte, tracción y elevación. (Reposición de 4 vehículos.)
- Equipo de comunicaciones. (radios para vehículos.)
- Equipo educacional y recreativo.
- Otra maquinaria y equipo. (equipo para maestranza, generadores de luz y otros.)

Es de hacer notar que las cantidades y montos que sustentan la información de las partidas arriba mencionadas, de acuerdo al Anexo II, están cotizadas en el mercado de Cochabamba, pudiendo reducirse estos, si son adquiridos directamente en EE.UU., como en la actualidad se esta procediendo.

A N E X O I

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1					T/C al 28/02/91		3.50	% INFL	25.00%							
2					T/C al 31/12/91		4.39									
3																
4			SALARIO		SALARIO	*ANALISIS DE DESCUENTOS DE LEY Y OTROS SOBRE CADA NIVEL SALARIAL PROPUESTO*										
5	CARGO PROPUESTO		TOTAL	CANTIDAD	NIVEL	(U$)	(U$)	DIF.	FONVI	SEGURO	OTROS	IVA	TOTAL	LIQUIDO	LIQ. U$	LIQ. U$
6		NIVEL	TOTAL(Bs)	PERSONAL	(Bs)	INICIAL	FINAL	%	1.0%	7.5%	1.0%	10.0%	DESCTO	PAGABLE	INICIAL	FINAL
7	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========
8	DIRECTOR NACIONAL	I	7,200	1	7,200	2,057	1,640	20.0%	72.00	540.00	72.00	658.80	1,343	5,857	1,673	1,339
9	SUB-DIRECTOR ADM-FINANCIERO	II	6,300	1	6,300	1,800	1,440	20.0%	63.00	472.50	63.00	576.45	1,175	5,125	1,464	1,171
10	COORDINADOR DE CAMPO	III	5,600	1	5,600	1,600	1,280	20.0%	56.00	420.00	56.00	512.40	1,044	4,556	1,302	1,041
11	JEFE DE AREA	IV	40,800	8	5,100	1,457	1,166	20.0%	51.00	382.50	51.00	466.65	951	4,149	1,185	948
12	JEFE DE DEPARTAMENTO	V	37,600	8	4,700	1,343	1,074	20.0%	47.00	352.50	47.00	430.05	877	3,823	1,092	874
13	JEFE DE BRIGADA	VI	147,600	36	4,100	1,171	937	20.0%	41.00	307.50	41.00	375.15	765	3,335	953	762
14	PROFESIONAL	VII	7,600	2	3,800	1,086	869	20.0%	38.00	285.00	38.00	347.70	709	3,091	883	707
15	TECNICO SUPERIOR	VIII	10,800	3	3,600	1,029	823	20.0%	36.00	270.00	36.00	329.40	671	2,929	837	669
16	TOPOGRAFO	IX	183,600	54	3,400	971	777	20.0%	34.00	255.00	34.00	311.10	634	2,766	790	632
17	ADMINISTRATIVO	X	30,000	10	3,000	857	686	20.0%	30.00	225.00	30.00	274.50	560	2,441	697	558
18	AUX. ADMINISTRATIVO	XI	31,200	12	2,600	743	594	20.0%	26.00	195.00	26.00	237.90	485	2,115	604	483
19	CHOFER-ALARIFE	XII	164,000	82	2,000	571	457	20.0%	20.00	150.00	20.00	183.00	373	1,627	465	372
20	SEGURIDAD	XIII	11,500	7	1,700	486	389	20.0%	17.00	127.50	17.00	155.55	317	1,383	395	316
21	PERSONAL DE SERVICIOS	XIV	12,000	10	1,200	343	274	20.0%	12.00	90.00	12.00	109.80	224	976	279	223
22	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========
23				235												
24																
25	TOTAL SALARIO PROPUESTO Bs		696,200	Bs equivalentes a $US		198,914	$US		SALARIO MEDIO PROPUESTO		2,963	Bs equivalentes a -->		846	$us	
26	TOTAL SALARIO ACTUAL Bs		350,459	Bs equivalentes a $US		100,131	$US		SALARIO MEDIO ACTUAL		1,491	Bs equivalentes a -->		426	$us	
27																
28	APORTE PATRONAL SEG. SOCIAL	16%	111,392	Bs equivalentes a $US		31,826	$US									
29	APORTE PATRONAL FONVI	2%	13,924	Bs equivalentes a $US		3,978	$US									
30	TOTAL APORTE PATRONAL		125,316	Bs equivalentes a $US		35,804	$US									
31	TOTAL APORTE EMBAJADA		821,516	Bs equivalentes a $US		234,719	$US									
32																

APPENDIX

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