

**Regional Inspector General for Audit
Dakar**

**AUDIT OF USAID/SENEGAL'S CLOSEOUT
PROCEDURES FOR EXPIRED USAID CONTRACTS
GRANTS AND COOPERATIVE AGREEMENTS**

**Audit Report No. 7-685-94-004
January 14, 1994**



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

UNITED STATES ADDRESS
RIG/DAKAR
AGENCY FOR INTERNATIONAL
DEVELOPMENT
WASHINGTON, D.C. 20523

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

January 14, 1993

MEMORANDUM

TO: Julius Coles, Director, USAID/Senegal

FROM: *Thomas B. Anklewich*
Thomas B. Anklewich, RIG/A/Dakar

SUBJECT: Audit of USAID/Senegal's Closeout Procedures for Expired USAID Contracts, Grants and Cooperative Agreements (Audit Report No. 7-685-94-004)

Enclosed are five copies of the subject report. We have reviewed your comments in response to our draft audit report and have taken them into consideration in preparing this report. Your comments are included in their entirety in Appendix II herein.

We appreciate the prompt attention that the Mission gave to the report recommendations. As a result Recommendation No. 2 is closed upon report issuance and Recommendation No. 1 is considered resolved. It will be closed once the new Mission Order has been formally approved.

Please notify our office within 30 days of the Mission's progress towards implementing Recommendation No. 1, including documentation supporting any completed actions so that we may consider closure.

I appreciate the cooperation and courtesies extended to the RIG/A/D staff during the audit. The audit team found you and your staff to be extremely professional and dedicated in improving your operations.

Att: A/S

EXECUTIVE SUMMARY

Introduction

The closeout of a contract, grant and cooperative agreement is the final phase of the contracting process. It enables USAID to determine whether all applicable administrative actions and required work relating to the above agreements have been completed. Among other things, a closeout action ensures that (1) USAID-funded property and equipment were accounted for and properly disposed of, (2) required audits were performed, and (3) a full and satisfactory accounting of USAID obligations was made.

As part of a worldwide audit, the Office of the Regional Inspector General for Audit/Dakar performed an audit to determine if USAID/Senegal followed USAID policies, procedures, and applicable Federal regulations in closing out expired USAID-direct and host country contracts, including grants and cooperative agreements. Based on data in the Agency's Contract Information Management System (CIMS), there were 34 contracts with a total obligation of \$5.8 million, which should have been closed between April 1, 1990 and September 30, 1993.

Results of Audit

The audit revealed that USAID/Senegal did not always follow applicable guidance in closing out expired contracts; specifically, the Mission did not:

- close out contracts in a timely manner (page 5),
- require Contractor Release Forms (AID Form 1420-40) and Contract Closeout Forms to be completed (page 6),
- perform required financial desk reviews (page 6); and
- ensure that records were available on the disposition of property provided to contractors (page 6).

USAID/Senegal has recognized that its contract closeout process was an area which needed improvement and has prepared a draft Mission Order covering required

contract closeout procedures and now has two additional staff members so that the office may concentrate on contract closeouts.

Audit Recommendations

This audit report makes two recommendations to USAID/Senegal for improving their current closeout procedures.

- USAID/Senegal should finalize its draft Mission Order on Contract, Grant, and Cooperative Agreement Closeout Procedures and ensure that the Mission Order addresses procedural gaps concerning required financial desk reviews and inventory disposition records (page 4).
- USAID/Senegal should conduct a training session to ensure that all Mission personnel involved in the contract closeout process understand their responsibilities as outlined in the new Mission Order (page 4).

Effective implementation of these recommendations should alleviate the weaknesses in the current contract closeout process.

Management Comments and Our Evaluation

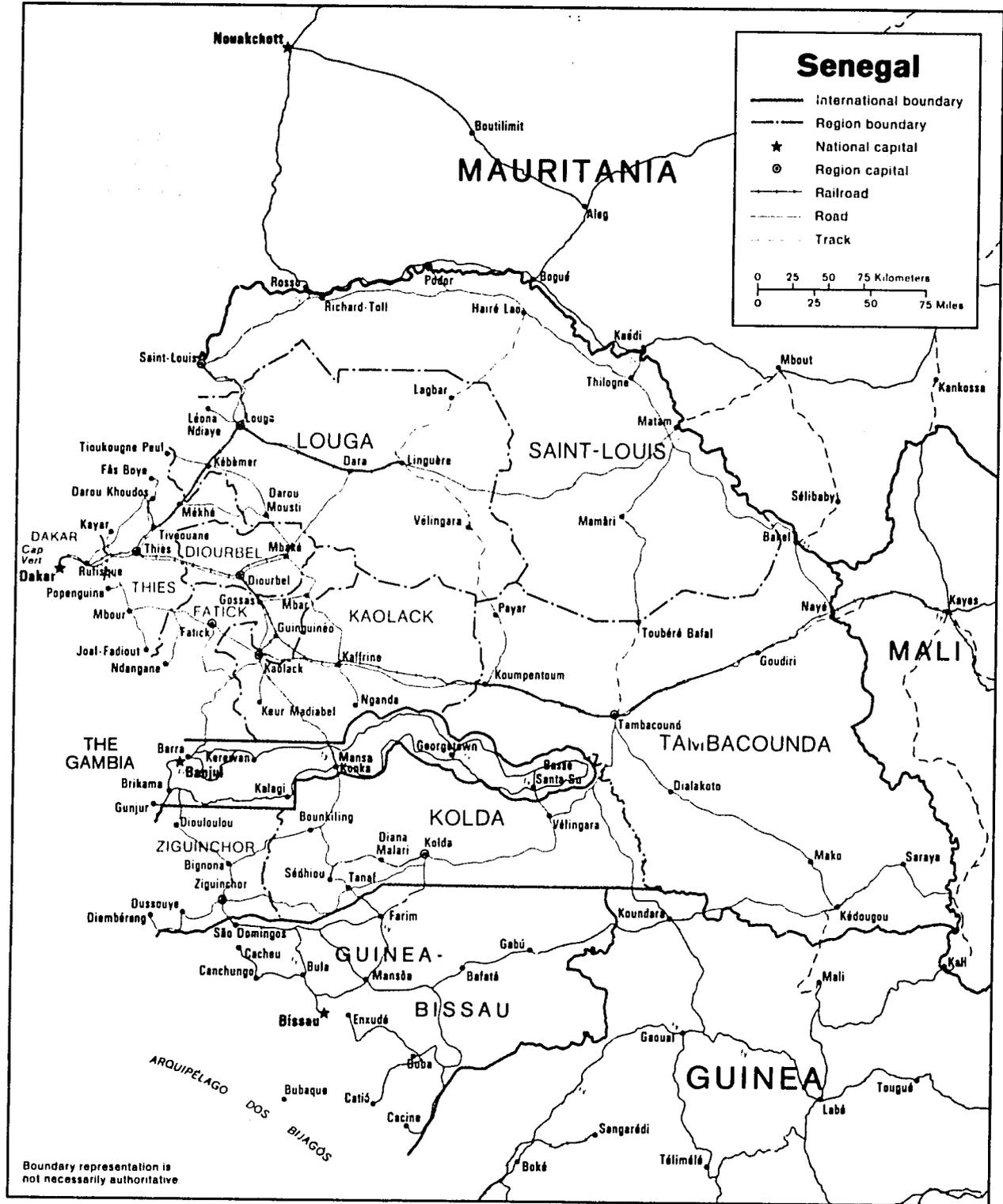
USAID/Senegal management agreed with the recommendations. The Mission conducted a training session for Mission personnel involved in the contract closeout process. Therefore, Recommendation No. 2 is resolved and closed upon report issuance. Recommendation No. 1 is resolved and may be closed once the final Mission Order on Contract, Grant, and Cooperative Agreement Closeout Procedures has been formally approved.

Management comments to the draft report are included in this report as Appendix II.

Office of The Inspector General
Office of the Inspector General
January 14, 1994

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INTRODUCTION

Background

The closeout of a contract, grant and cooperative agreement is the final phase of the contracting process. It enables USAID to determine whether all applicable administrative actions and required work relating to the above agreements have been completed. Among other things, a closeout action ensures that (1) USAID-funded property and equipment were accounted for and properly disposed of, (2) required audits were performed, and (3) a full and satisfactory accounting of USAID obligations was made.

The principal contracting mechanisms in USAID are USAID-direct contracts, including grants and cooperative agreements, and host country contracts. The USAID Office of Procurement in Washington, D.C. is responsible for the closeout of most USAID/Washington (USAID/W) contracts. USAID Missions are responsible for most of the closeout functions for contracts awarded by them. For host country contracts, although the contracting host country is primarily responsible, the cognizant USAID Project Officer is required to monitor the host country's implementation of the closeout functions.

The Federal Acquisition Regulations System (FARS) provides for the orderly and expeditious closeout of USAID-direct contracts. For grants and cooperative agreements, closeout procedures are found in OMB Circular A-110 and USAID Handbook 13. For host country contracts, the closeout procedures are located in USAID Handbook 3. In addition, USAID issued an administrative memorandum (No. 85-7) in November 1985 and a Contract Information Bulletin No. 90-12 (CIB 90-12) in June 1990, providing guidance to its procurement officials in Washington and overseas on contract closeouts.

Irrespective of the above guidelines, USAID/Senegal has accumulated over the years a large backlog of expired contracts, grants, and cooperative agreements which did not have all the required closeout actions completed. Based on data in the Agency's Contract Information Management System (CIMS), as of March 31, 1993, USAID/Senegal had 91 contracts and grants with a total obligation of \$31.8 million, which had estimated completion dates prior to April 1, 1993.

Prior audits of USAID's closeout procedures, conducted by the USAID Inspector General and the U.S. General Accounting Office between 1985 and 1991, have identified recurring problems. For example, the audits revealed that property and equipment in custody of contractors were not satisfactorily accounted for, receipt of goods and services was difficult to ascertain, required closeout audits were not performed and timely deobligation of unneeded funds was not made. Also, there were cases of missing contract documents or records retired prior to closeout which made it more difficult to complete the closeout process.

Audit Objective

The Office of the Regional Inspector General for Audit, Dakar, audited USAID/Senegal's closeout procedures to answer the following objective ¹:

Did USAID/Senegal follow USAID policies, procedures and applicable Federal regulations in closing out expired contracts for USAID-direct and host country contracts, including grants and cooperative agreements?

Appendix I describes the audit's scope and methodology.

¹This audit is part of an agency-wide audit of A.I.D.'s practices for closing out contracts, grants, and cooperative agreements directed by the A.I.D. Inspector General's Office of Program and System Audits (IG/PSA). IG/PSA plans to prepare a summary report based on the results of this audit and the audits performed by other Regional Inspector General Offices.

REPORT OF AUDIT FINDINGS

Did USAID/Senegal follow USAID policies, procedures and applicable Federal regulations in closing out expired contracts for USAID-direct and host country contracts, including grants and cooperative agreements?

USAID/Senegal did not always follow USAID policies, procedures and applicable Federal regulations in closing out expired USAID-direct contracts, including grants and cooperative agreements. During the period reviewed, USAID/Senegal did not have any host country contracts or cooperative agreements that were required to be closed out by the Mission.

Even though the Mission did not always follow applicable closeout guidance, it had completed Contract Closeout Forms for 4 of the 11 sampled contracts and had paid the related final vouchers and deobligated all unexpended funds. The Mission has recognized that its contract closeout process was an area which needed improvement and has taken some corrective actions. For example, Mission management now has two additional staff members who may concentrate on contract closeouts and prepared a draft Mission Order covering required contract closeout procedures. This draft Mission Order provides detailed instructions and assigns responsibilities to appropriate Mission staff to enable the proper closeout of Mission contracts.

Nevertheless, USAID/Senegal has not always followed applicable guidance in completing contract closeout actions concerning expired contracts. This problem is discussed in detail below.

USAID/Senegal Needs to Close Out Expired Contracts, Grants, and Cooperative Agreements in Accordance with Prescribed Procedures

Federal regulations and USAID policies and procedures require that contracts be closed out within established time frames and in accordance with prescribed procedures. Irrespective of these policies, USAID/Senegal generally did not: 1) close out contracts in a timely manner, 2) require Contract Release Forms (AID Form 1420-40) and Contract Closeout Forms to be completed, 3) perform required financial desk reviews, and 4) ensure that records were available on the disposition

of property provided to contractors. USAID/Senegal's ability to conduct contract closeouts has been hindered in part due to the absence of a Mission Order on Contract Closeout Procedures, a lack of familiarity with various aspects of contract closeout procedures by USAID/Senegal staff, and a low priority assigned by Mission management to the contract closeout function. By not properly completing contract closeout actions, the Mission has not ensured that all applicable administrative actions and required work relating to its agreements have been completed.

Recommendation No. 1: We recommend that USAID/Senegal finalize and issue its Mission Order on Contract, Grant, and Cooperative Agreement Closeout Procedures and ensure that it specifies the following procedures:

- 1.1 Financial desk reviews should be performed on any cost reimbursement contract, grant or cooperative agreement with a total estimated cost of \$500,000 or less. Effective April 26, 1993, financial desk reviews should be performed for host country contracts having an estimated cost of \$250,000 or less. Estimated costs exceeding the above thresholds are required to be audited.
- 1.2 The Contracting Officer should request the contractor to submit a final inventory listing of non-expendable property purchased under the contract. After receiving the inventory listing, the Regional Contracting Officer should confirm that the inventory record is complete and that it contains property disposition information.

Recommendation No. 2: We recommend that USAID/Senegal conduct a training session to ensure that all Mission personnel involved in the contract, grant, and cooperative agreement closeout process understand their responsibilities as outlined in the new mission order and USAID and Federal regulations and procedures referenced therein.

The audit found four general problem areas in USAID/Senegal's closeout process. These problem areas relate to the timeliness of contract closeouts, the need for Contractor Release/Contract Closeout Forms, the performance of financial desk reviews, and the confirmation of final inventory listings. The Mission has prepared a draft Mission Order covering some of these problem areas. Accordingly, we have categorized our findings into two groups, those we believe that are adequately covered in the draft Mission Order and those we believe are not adequately covered in the draft Mission Order. Therefore, we made a recommendation addressing those areas in the draft Mission Order that did not cover all required closeout procedures. Once finalized, this new Mission Order should assist in correcting the problems we found.

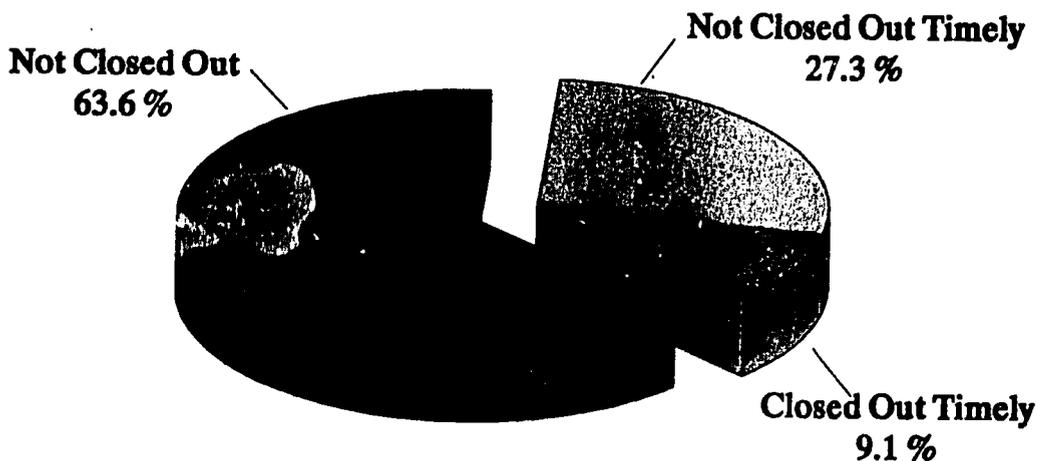
The following findings are those which were adequately covered in the draft Mission Order:

- o **USAID/Senegal needs to close out expired contracts in a timely manner.**
- o **USAID/Senegal should require Contractor Release Forms (AID 1420-40) and Contract closeout forms to be completed.**

USAID/Senegal Needs to Close Out Expired Contracts in a Timely Manner

USAID/Senegal had completed contract closeout statements for 4 of the 11 sampled expired contracts (36%). Of these four contracts, only one had been closed out within the time frames established by Contract Information Bulletin No. 90-12 (CIB 90-12). These time frames are 6 months for fixed-price contracts, 36 months for contracts requiring the settlement of indirect cost rates, and 20 months for all other contracts. It may be noted, however, that two additional contracts may have been closed timely, but due to the absence of dated contract closeout forms, we were unable to determine if they had been closed out within prescribed time frames. In regards to the remaining seven contracts, all the required closeout actions had not been completed. However, the Mission had paid the final vouchers and deobligated all unexpended funds for each of the sampled expired contracts.

Contract Close Outs



Closeout Status for the 11 Sampled Contracts

USAID/Senegal Should Require Contractor Release Forms (AID 1420-40) and Contract Closeout Forms to be Completed

In 7 of the 11 expired sampled contracts (64%), the files did not contain either a Release of Claims Form or a Contract Closeout Form. For cost-type contracts, CIB 90-12 requires the Contracting Officer to establish the final contract price to USAID and to obtain the contractor's release (AID Form 1420-40). For fixed-price contracts, CIB 90-12 requires a contract completion statement to be prepared and placed in the file. As a result of not having a completed Release of Claims or Contract Closeout Form, USAID/Senegal was not assured that all contract obligations had been performed and accordingly, may have improperly paid final vouchers and deobligated unexpended contract funds.

The following findings are those which were not adequately covered in the draft Mission Order:

- **USAID/Senegal did not perform required financial desk reviews.**
- **USAID/Senegal should confirm that final inventory listings are submitted.**

USAID/Senegal Did Not Perform Required Financial Desk Reviews

During a review of five expired contracts on which financial desk reviews should have been performed, documents were not found indicating that any financial desk reviews had been performed. The cost of the five contracts totaled \$822,523. CIB No. 90-12 states that for cost-type contracts and grants having a total estimated cost of \$500,000 or less, a financial desk review should be performed to confirm that the amounts claimed as direct costs appear acceptable under the contract. By not performing the financial desk reviews, USAID/Senegal has not adequately assured itself as to the propriety of payments totaling \$822,523 to the five contractors.

USAID/Senegal Should Confirm that Final Inventory Listings Are Submitted

Non-expendable property had been purchased under 4 of the 11 sampled expired contracts. However, in two of these four contracts (50%), we were unable to determine the location of this property. Final inventory listings or other documents reflecting the disposition of the property purchased under the contracts were not in the contract files.

The amount of property purchased under these two contracts totaled \$208,785 and included nine vehicles. CIB 90-12 requires the Contracting Officer to request the contractor to submit a final inventory listing of non-expendable property. The Bulletin also requires the Contracting Officer to confirm that the inventory record is complete and contains property disposition information. Although we were unable to locate the required inventory listings, discussions with Project Officers indicated that they were generally aware of where the property was currently located. However, USAID/Senegal is still vulnerable to potential legal problems which could result from disputes with contractors over the improper disposals of USAID-financed property.

USAID/Senegal's ability to conduct contract closeouts has been hindered in part due to a low priority assigned by Mission management to the contract closeout function, the absence of a Mission Order on contract closeout procedures, and a lack of familiarity with various aspects of contract closeout procedures by USAID/Senegal staff.

The low priority assigned to the contract closeout process by USAID/Senegal management has hindered the Mission's ability to timely close out its contracts. However, as discussed on page 3 of this report, Mission management has assigned two additional staff members who may concentrate on contract closeouts and now has prepared a draft Mission Order on contract closeout procedures. These actions indicate an increased awareness of and a higher priority assigned to the contract closeout process and should help decrease the timeframe in which contracts are closed out. Notwithstanding the corrective actions already implemented, the Mission needs to take additional steps to strengthen its contract closeout process.

The absence of a Mission Order on contract closeout procedures, in part, is a cause for certain closeout actions not taking place. In our view, by finalizing and addressing procedural gaps in its draft Mission Order on contract closeouts concerning financial desk reviews and inventory disposition records, USAID/Senegal will have better assurance that the various contract closeout actions are completed.

The lack of familiarity with contract closeout procedures was also determined to be a reason for certain closeout actions not taking place. During our discussions with Mission staff, we found that, in general, the staff did not know the closeout procedures specified in CIB 90-12. As a result, we believe the Mission should conduct a training session to ensure that all Mission personnel involved in the contract, grant, and cooperative agreement closeout process understand their responsibilities as outlined in the new Mission Order and USAID and Federal regulations and procedures referenced therein.

In conclusion, although USAID/Senegal did not always follow applicable guidance in closing out its contracts, we did not note any adverse effects from not having always followed these procedures. Nevertheless, by not properly completing contract closeout actions, the Mission has not ensured that all applicable administrative actions and required work relating to its agreements have been completed. Accordingly,

USAID/Senegal is vulnerable to potential financial losses resulting from payments for unauthorized services, improper disposals of USAID-financed property, and unliquidated obligations. Effective implementation of the recommendations made in this report along with continued support for the closeout process by Mission management should alleviate the weaknesses in the current contract closeout process.

Management Comments and Our Evaluation

Mission management agreed with our recommendations and stated that actions have been taken to address the weaknesses noted in the current contract closeout process. In response to Recommendation No. 1, USAID/Senegal has prepared a new Mission Order titled *Contract, Grant, and Cooperative Agreement Close-Out Procedures*, which is undergoing the Mission's clearance process. Accordingly, Recommendation No. 1 is considered resolved. It will be closed once the new Mission Order has been formally approved.

In regard to Recommendation No. 2, the USAID/Senegal Regional Contracting Officer conducted a training session on December 15, 1993 for Mission personnel involved in the Contract, Grant, and Cooperative Agreement Closeout process. We, therefore, consider, Recommendation No. 2 resolved and closed.

SCOPE AND METHODOLOGY

Scope

We audited USAID/Senegal's management of the contract (including grants and cooperative agreements) closeout process in accordance with generally accepted government auditing standards. The audit was made from September 20, 1993, through October 29, 1993. We did our field work at USAID/Senegal. In conducting our field work, we reviewed contract files and interviewed Mission and contractor officials.

We relied on data generated by USAID's Contract Information Management System (CIMS) to develop the universe and select a judgmental sample of contracts for testing. The audit focused on three major areas of the closeout process--(1) accounting for USAID-funded property and equipment in the possession of contractors, (2) deobligating excess funds and (3) performing required audits--to test whether the Mission complied with Agency and Federal requirements in closing out contracts.

We originally selected 12 contracts and grants with a total obligated amount of \$10,799,212. During the course of the audit we discovered that one contract was misclassified as a fixed-price contract when it was actually a cost-type contract. This misclassified contract had a total obligation of \$8,862,926. Our final sample consisted of 11 contracts with a total obligation amount of \$1,936,286.

These contracts account for 32.4 percent (11/34) of the total number of expired contracts, which should have been closed out by September 30, 1993, and 33.6 percent (\$1,936,286/\$5,768,666) of the total obligations for those contracts.

The audit did not assess:

- the reliability of the CIMS database; and
- whether all contract terms and conditions were met.

In addition to the methodology described in the following section, we obtained a written representation from USAID management confirming information that we considered essential for answering our audit objective and for assessing internal controls and compliance.

Methodology

Our audit objective was to determine whether USAID/Senegal followed USAID policies and procedures and applicable Federal regulations in closing out USAID-direct and host country contracts, grants and cooperative agreements. To accomplish this objective, we obtained from USAID's CIMS database a listing of USAID-direct and host country contracts, grants and cooperative agreements with estimated completion dates prior to April 1, 1993. Our audit universe included 34 procurements, which should have been closed out prior to September 30, 1993. The total obligation amount of these 34 procurements was \$5,768,666. The audit universe did not include any cooperative agreements or host country contracts.

To test the contract closeout process, we judgmentally selected 11 contracts and grants from the audit universe. The total obligations of the selected contracts were \$1,936,286 and represented 33.6 percent (\$1,936,286/\$5,768,666) of the total amount obligated for all expired contracts. Of these 11 contracts, we selected the four contracts that contained contract closeout statements indicating they had been closed out during the period from March 31, 1990 through September 30, 1993, and determined whether they had been closed in accordance with Agency and Federal requirements. Our detailed tests focused on three major areas of the contract closeout process (described in the Scope section) and included reviewing contract files, and discussing closeout procedures with cognizant USAID project, procurement and controller officials, as well as contractor personnel.

MANAGEMENT COMMENTS

USAID/SENEGAL
memorandum

DATE December 28, 1993
FROM: Douglas SHELDON, Acting Director, USAID/Senegal
SUBJECT: Audit of USAID/Senegal's Closeout Procedures
for Expired USAID Contracts, Grants and Cooperative
Agreements
TO: Thomas B. ANKLEWICH, RIG/A/Dakar



The following actions have been taken by the RCO in the response to recommendations nos 1 and 2:

A final Mission Order # VI-1.3.0 dated December 20, 1993 was prepared and circulated to office chiefs and the Director for clearance. The Mission Order addresses sub-recommendation numbers 1.1, 1.2 and 1.3.

On December 15, 1993, the Contracting Officer conducted a training session with Mission personnel involved in the Contract, Grant and Cooperative Agreement Closeout process. This training session was well attended and elicited favorable responses from trainees.

Attached for your information is the USAID/Senegal's final Mission Order on the Contract, Grant and Cooperative Agreement Closeout Procedures.

We believe these actions address the spirit and letter of recommendation nos 1 and 2 of the audit report.

CC: Wayne McKEEL, OFM
Sharon CROMER, RCO

DEC 29 1993

APPENDIX III

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