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**REGIONAL RAIL SYSTEM SUPPORT - MOZAMBIQUE**

**USAID PROJECT NR. 690-0247-56**

**CONTRACT NR. 656-0247-C-00-0037-12**

**REORGANIZATION OF THE FINANCE**

**AND ACCOUNTING SYSTEM OF**

**PORTOS E CAMINHOS DE FERRO DE MOÇAMBIQUE - E.P. - CFM**

**FINAL REPORT SUMMARY**

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**MAPUTO, JUNE 1995**

REORGANIZATION OF THE FINANCE AND ACCOUNTING SYSTEMS OF  
PORTOS E CAMINHOS DE FERRO DE MOÇAMBIQUE E.P. - CFM

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## 1. PRESENTATION

### 1.1 FOREWORD

The LBII Contract with USAID comes to an end on June 30, 1995, after five years of existence.

It was a long time for what also was a very difficult and ambitious project.

Not everything initially forecasted to happen was possible to do and quite a significant number of actions and activities, not expected to be dealt with, came within the area of responsibility of the project and were accomplished.

There were increases and decreases of the level of efforts, the project life was reduced and extended, some objectives changed, some others were cancelled, a few added.

Some of these events are portrayed in this Final Report Summary to support conclusions and at the time, the rationale of the situations invoked.

All in all, it is our professional opinion that a very good work was done. USAID, CFM and LBII worked together as a team. If there were discordances, differences of view and, not always, unanimous standings, all must be considered normal and unsurprising, when duly considered the high level of expertise congregated around a very special and demanding project.

What was really important is that the differences were always overcome; the team proved to be capable to do competently its assigned job.

We wish to present our thankfulness and, appreciation and to CFM Management, especially the Presidente do Conselho de Administração, Director of Finance and Executive Director of CFM-S, for all the unconditional support given to us along the years, to make the project the success it is.

To USAID goes the same sentiments and recognition, being a pleasure and a duty to mention, specifically, the Director of the Mission, the Project Manager and the Project Coordinator. During this last year, without their unreserved cooperation, tolerance and understanding, we doubt very much that this project would come to end in the successful way it did.

Last but not least, our praise and consideration to the CFM staff involved in the project. We want to thank them all and to say: Job well done. Please, keep it that way.

And of course the team members should be recognized for their expertise, engagement and responsibility, in releasing in the expected way their assigned mission.

## 1.2 CONTRACTUAL OBJECTIVES

The project should provide assistance to CFM in the two principal areas of locomotive maintenance and rehabilitation and financial management and accounting. The specific objectives for the LBII contract were:

### a - Locomotive maintenance and repair:

- . Coordinate the development and implementation of the tasks assigned to Engen-Rio Technicians
- . Provide comprehensive technical assistance in form of service engineering
- . Provide technical direction to all levels of workshop and depot personnel
- . Observe adherence to instructions by artisans
- . Review manuals, operation manuals and trouble shooting guides
- . Provide technical advice and assistance to CFM-S personnel in their maintenance work at each level of inspection, provide technical advice in determining causes of locomotives malfunction
- . Provide technical assistance to supplies and storerooms personnel.

The result of the program should be to improve CFM carrying capacity by increasing the availability rate of the locomotive fleet.

### b - Financial Management

- . Establish a financial system which provides timely and accurate information to CFM senior management
- . Generation of cost and revenue data
- . Development of up to date income statements as well as projected income and budget forecasts
- . Determination of actual costs of services so that revisions may be made to the existing tariff and rates charged by CFM
- . Generation of more complete, timely and accurate accounts payable and receivable data

### c - Training and staff development

### d - Determine which systems lend themselves to computerization using personal or micro-computer based applications.

. After the plan developed by LBII, the objectives became more specific, requiring: review existing and operational systems at CFM with particular emphasis on those systems affecting operational efficiency and profitability of the railway (e.g., cost accounting, financial performance, staff development, inventory control, traffic demand, tariff structure). Establish budgeting formats and procedures to ensure consistency and reliability; specify and

implement cost accounting systems, including documentation, procedures and training of personnel. Contribute to the production of a corporate strategy and provide necessary inputs (financial projections, targets and performance indicators) to senior management. Introduce job evaluation and staff assessment to the financial department.

Systematic restructuring of each accounting system, to promote ease operation, understanding and maintenance.

In organizational terms, the attached organization charts are illustrative of the actual situation.

The long term technical assistance needed was defined to cover the areas of:

- Financial Accounting
- Financial Analyst
- Cost Accounting
- System Analyst
- Current Operations
- Budgeting

Additionally, there was the short term specialists forecast for Training, MIS, Current Operations.

In June 1994, the scope of work was consolidated and the objectives re-defined as:

- . Restructure and re-organization of the financial, accounting and procurement/purchasing/stock control divisions of CFM.
- . Design, implement and make operational the financial systems.
- . Implement the necessary measures to maintain and improve the system regarding cost accounting.
- . Develop and implement modern, efficient system to control the Current Operations transactions, ascertain the validity and data, the reliability of the data, eliminate irregularities, make sure that all services rendered are correctly invoiced and effectively collected.
- . Implement the necessary measures to maintain and improve the Budget as a tool for managing day to day operations.

LBII was not the only contractor for the Project. From 1990 until mid 1994 Enge-Rio S.A., a Brazilian consulting firm, worked with LBII, in the locomotive maintenance and repair shop and in the financial area. LBII's contract was only for the managerial level technical assistance, which included the training component. LBII was in charged, however, to report on the major activities of the foreman/technician level team provided by Enge-Rio S.A. and to ensure that the two groups worked closely and effectively together. In December 1991 when USAID decided to terminate the part of the contract referring to the workshop, the LBII specialists were demobilized and Enge-Rio team proceeded by itself until June 1994.

The technical assistance continued with LBII and Enge-Rio specialists working together in the financial area, up to June 30, 1994 when the Enge-Rio contract was terminated.

LBII had three subcontractors: a) ENEFER S.A. that was supplying the project maintenance and repair specialists. This sub-contract was closed on December 31, 1991 when USAID decided to shutdown the work-shops and the T.A. was demobilized. b) Corporate Strategies that supplied a shunting and loading/unloading areas coordinator specialist, working in the coordination of trains, during the 1992/1993 Food Program implemented to help the sub-saharian countries affected by the draught that could have killed millions of people and c) MACLOVE computerized system vendor from which the integrated system MCBA was bought to computerize the financial and accounting functions of CFM-SG and CFM-South.

USAID main objectives, implicit in all the definitions above, was to prepare CFM organization and management for the coming implementation of World Bank financed Maputo Corridor Revitalization Project. In a way this was accomplished.

### 1.3 BACKGROUND

. LBII contract with United States Agency for International Development - USAID, for the Railway Regional Support System Project (RRSS) was signed on May 20, 1990 and the first Technical Assistance Team member (Chief of Party) arrived on July 21st, 1990.

. The contract displayed an ambitious program of inputs that should be provided by the contractor during the life-time of the agreement. The scope of work was somewhat vague about what specifically was expected from LBII, in terms of organization of the CFM financial area. It was said, "ascertain the organizational needs for financial data, particularly for senior management", followed by "contractor will furnish approximately 72 persons months of short term assistance to help strengthen the capabilities of CFM's Finance Department". The number of specialists and duration of each consultancy will be determined by the COP through consultation with CFM".

Surveying the organization in existence, it was immediately realized that there was not a technically based organization. The personnel was almost non-existence and the capabilities literally missing.

In September 1990, a financial and accounting organization Draft was delivered. At the same time, the financial and accounting personnel were identified, job descriptions were written, a work plan prepared and a mobilization program produced. LBII started the real work.

. There were three major ammdements to the contract, in November 1992, August 1993 and, last time, in August 1994. Other minor ammdements were also made. In total the contract was amended nineteen (19) times.

. Each one of the major amendment was a result of some re-directing and re-definition, recommended by the Evaluation Team that was brought into the contract by USAID, consolidating and re-adapting the objectives set-up for the project at the beginning.

. The real turning point of the original concepts and scope of work of the project came with the recommendations presented by the Evaluation Team during their mission in the end of 1991, beginning of 1992.

. At that time, the midterm Evaluation Team, retained by USAID from Burlington Northern Railroad to assess the status of the project, recommended and USAID approved, requesting from LBII immediate implementation, that:

a - The contractual scope of work being developed until that point, to determine which systems would lead themselves to computerizations and

b - The rule that the systems should be easily to operate, simple to understand and easily maintained, which, by the way, was a contract obligation,

. Should be changed, to be aligned to the new concepts defined, that were:

a - A computerized centralized system should be procured and implemented, for all CFM units. The system would be located at CFM Head-Quarters, in Maputo.

b - The Executive Directorates - CFM S, CFM N, CFM C, CFM Z, should operate as data-in put - terminals, feeding the Center in Maputo.

c - The technical personnel made available by the changing strategy, should be moved on to the Control-Center, to operate, manage the centralized system and implement the needed MIS - Management Information System.

. The decision having been taken, by mid 1992 a contract was signed with a South African organization, Maclove Computer Systems, that was marketing an integrated, sophisticated, not easy to operate system, known as MCBA.

This system operates through 12 fully integrated modules where the transactions for Invoicing, Accounts Receivable, Cost Accounting, General Ledger, Stock Control are posted simultaneously and the reports for each area involved, produced in the required way.

Under the concept of centralization, the system would be needed only at the Center and consequently it was purchased only for Maputo. It was a very costly system. With the impossibility to have the centralization, the immediate consequences were:

a - Should CFM decide to have the MCBA system for CFM C and CFM N, the costs would have skyrocketed.

b - To operate only at CFM S the system was over dimensioned and not cost effective in relation to the demand to be generated.

. In November 1992 (final report issued in March 1993, 4 months after the visit), the Evaluation Team was back in Maputo for an Interim Status Evaluation.

This evaluation centered its attention on the coordination procedures in existence among CFM-USAID-LBII.

Recommendations were presented, USAID approved them and LBII implemented.

There were high level and brief comments regarding the MCBA.

It was found that the system was implemented but, as much as CFM personnel needed training so it happened that LBII specialists also were in need of it, to get a better understanding of the system and to be capable to operate it satisfactorily. Both teams required intensive training.

In February 1994 the Evaluation Team came back once again for what was called the "Second Evaluation". This time, however, all the E.T. Team was new. None of its members had been here before.

This new team was forced to go through a crash education program to be able to re-assess the situation from the very beginning, studying and checking the work and recommendations offered by the two prior missions.

It must be admitted that this was a tall order for somebody with no former knowledge of this specific project and with no more than three weeks to absorb everything, analyze the status of the project and present their recommendations.

In the end of their mission it was recommended:

a - Consider terminating the project in the section related to procurement, purchasing and stock control, under the assumption that the system was implemented, was running well under CFM staff responsibility.

b - Reduce the T.A. team for finance and accounting by June 30, 1994, expiration date of the amended contract; give an additional life span of 12 months for the reduced team. Demobilize one Internal Audit Specialist, one Financial Analyst, one Financial Accountant, one Cost Accountant, two System Analysts, and two Purchasing/ Cost Control Specialists.

Retain, for another tour of 12 months, two System Analysts, one Financial Accountant, one General Accountant, one Budget Specialist, one Financial Analyst and one Senior Financial Management Specialist.

These recommendations were implemented.

In addition another specialist, working in another area, was incorporated

to the remaining team, to assist CFM to organize and control its external activities.

The reporting relationship of the T.A. was changed and the T.A. was requested to take over line positions, as E.T. recommended.

The T.A. members would report to the CFM-Finance Director directly rather than through their counter parts.

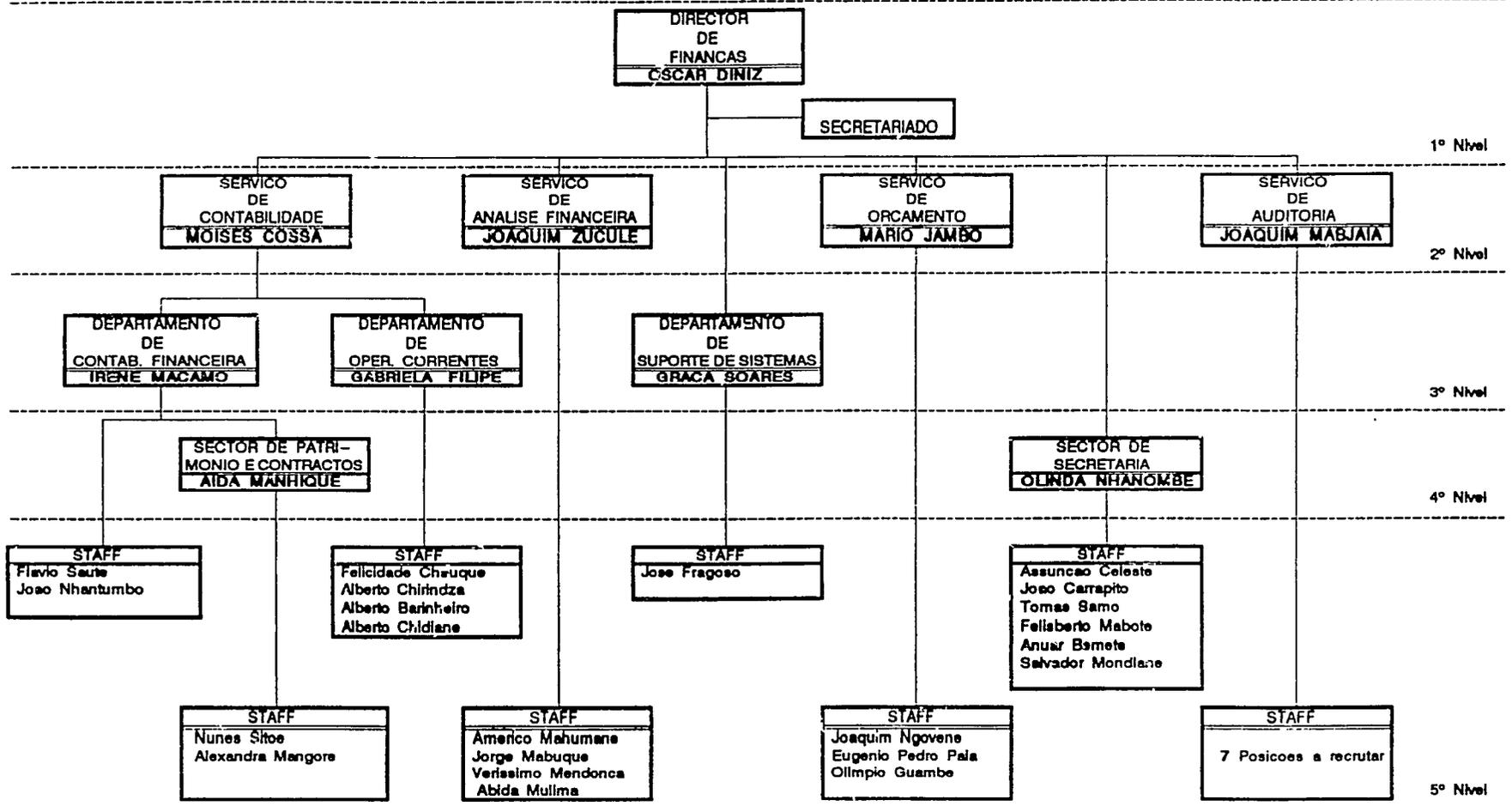
T.A. was re-oriented to take care of tasks and activities to maintain what was implemented of the systems, but not to expand them and to work four areas of concentration namely, Payroll, Treasury, Fixed Assets Inventory, Wagons Hire Control.

All the recommendations of the evaluation team were accepted by USAID. CFM and LBII comments about were not taken into consideration. The LBII contract was amended to implement these recommendations.

# ORGANIGRAMA DA DIRECCAO DE FINANÇAS

MAIO/95

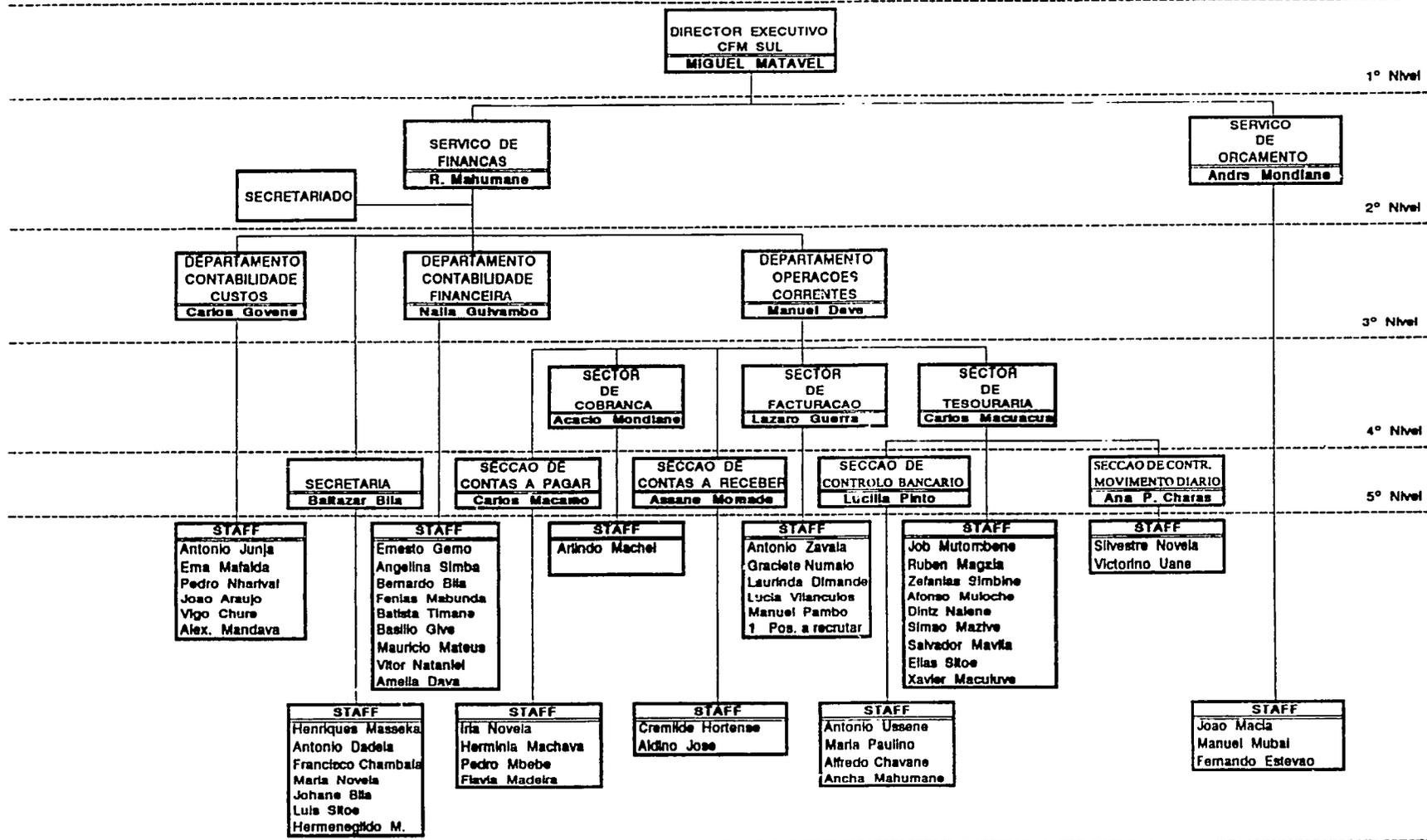
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**ORGANIGRAMA DO SERVICO DE FINANÇAS E DE ORÇAMENTO  
DA DIRECCAO EXECUTIVA SUL**

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## 2.1 RESTRUCTURE AND REORGANIZATION OF CFM-S AND CFM-DG FINANCE AND ACCOUNTING AREAS

### INTRODUCTION AND BACKGROUND

CFM Sul is the most important operational unit of CFM and was chosen by USAID as the major target for the reformulation and reorganization project sponsored by the Agency, not only because it is the larger unit but also because it had the most critical deficiencies and problems to be solved. CFM-DG is the control center for all CFM units.

The project established the number of specialists and determined the main areas for reviewing, reorganization and implementation of procedures, norms and policies required to have the financial and accounting systems running smoothly, competently and up to date.

Most important was the assignment to educate and train the personnel to practice sound, reliable and efficient policies and procedures at Finance and Accounting.

### OBJECTIVES

Review and reorganize the structure of the financial and accounting areas, recommend necessary staff requirements; revise Chart of Accounts to effectively reflect operational needs, implement system control to improve the accuracy and reliability of the data produced.

Extensive training on the job. Routines procedures developed and implemented. Staff book developed and implemented.

### ACCOMPLISHMENTS

All the above objectives were reached. A new and adequate organization is in place, staffed, operating as required and current with its responsibilities.

. The MCBA system after being properly customized was implemented and it is running well.

. The manual financial and accounting systems were definitively deactivated.

. The 1994 Consolidated Balance Sheets and all the Financial Statements were produced in April 1995, within the legal and statutory time. That had never happened before.

. By the end of April 1995, all the transactions, reports and statements for the first quarter of 1995 were input and produced.

. A good staff is in place after being trained extensively during the last two years.

### RECOMMENDATION

The present day organization of CFM-DG Finance and CFM-S Finance is not the best to respond to the Company new configurations. A recommendation for this review was submitted to CFM for decision.

Personnel should be re-cycled from time to time to be kept up to date with the system implemented.

The management must demand the presentation of reports and statements in the scheduled dates with analysis and proposals to solve problems.

## 2.1.1 FINANCIAL ACCOUNTING

### INTRODUCTION AND BACKGROUND

This project was a real challenge to the T.A. - To organize an area of this complexity in a company such as CFM is not a mission to be taken lightly.

At beginning of this project the Balance Sheet and Financial Statement were two (2) years in arrears. Not a single consolidation had been done, there was no recognizable organization, no controls, no methods or procedures.

Further, the project was impeded by the continuous change of direction recommended by the Evaluation Teams.

The uncertainty regarding the computerized system to implement contributed to the delay in implementing the accounting system. When the decision to purchase MCBA was made the manuals and procedures for the previous systems were already finished. The modifications were time consuming.

Moreover MCBA needed to be translated to Portuguese. The translation done by Maclove was poor.

### OBJECTIVES

The scope of work was to develop a Financial Accounting system to be implemented at CFM DG and CFM S, capable of producing timely, accurate, reliable reports and statements to the management to facilitate and support the decision making process.

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**ACCOMPLISHMENTS**

The accomplishments to be highlighted are:

- A modern computerized system is in operation and postings running up to date.
- Reviewed and adjusted the CFM Chart of Accounts to be compatible with the MCBA.
- Manuals for the use of Chart of Accounts.
- Procedures and rules for the accounting operations.
- Manuals for: Accounting Systems
  - Fixed assets codes
  - Material transactions
  - Fixed assets and Storerooms physical inventory
- lay out for International Accounting Standards reports.
- Consolidation and production of the reports for auditing.
- Implementation of the computerized accounting in the Executive Directorates and "Brigadas".
- Training CFM personnel to operate the Financial Accounting and Fixed Assets modules.

**RECOMMENDATIONS**

CFM should provide additional training to the personnel from time to time.

The salary problem must be addressed.

The Fixed Assets physical inventory, evaluation and control must be made if the Financial Statements are to be accepted by the external auditors.

**2.1.2 BUDGETARY SYSTEM****INTRODUCTION AND BACKGROUND**

Commencing with a Cash Budgeting capability in 1992 and subsequent years, together with the Operating and Capital Investment Budgets have provided the medium for Integrating the Budget as CFM's Management Tool. Integration of the budgeting capability is an iterative process that was anticipated and the MCBA system and the Manuals that have been produced by the T.A. will assist CFM personnel in continuing the integration process.

The record of having provided Operating and Capital Investment Budgets since the second semester of 1993 represents assurance that the objective to Develop the Budget Department as part of CFM's Organization is a substantially established fact. The methodology and techniques used to prepare these budgets has been imparted to CFM staff and the function has every reasonable chance of assured continuation.

One of the foundations necessary to institutionalize a budgeting process, and most management systems, is to ensure that support is provided by the highest executive level of the organization. This requirement was addressed by a review and updated policy statement and guidelines for the budgeting function. The required policy statement was provided extensive research and review before a final draft was submitted for issue in January 1995.

The development of a budgeting function in an environment where none had previously existed involved the need to set up budgeting procedures to cater to the daily needs of the CFM personnel assigned to the Budget staff. This was recognized at the outset and procedures were established in 1992 that have undergone design and writing revisions throughout the past three years. Along with each revision, which involved CFM staff participation, the content of the procedures was expanded to meet the need to improve and to present a developing challenge to budget staff and users to improve the quality of their budget provisions and, as a result, the consolidated Operating Budget.

#### OBJECTIVES

The original Terms of Reference for the project provided that LBII "establish budgeting formats and procedures". It was subsequently modified, in 1994 to provide more specifically for the implementation of a Budgeting capability in CFM.

The Budget function had no permanent staff in 1992. With the assignment of permanent staff in 1993 the considerations of present and future organizational requirements was considered. With that broad objective under consideration a review of CFM's budgeting organization including the provision of Job Descriptions became an important target and deliverable.

#### ACCOMPLISHMENTS

The methodology, procedures and budgetary strategy are well known by CFM budgetary staff.

The Operating budget, Cash Flow budget, Capital and Forex budget were produced for 1995. The purchasing plan is the responsibility of CFM Director of Aprovisionamentos who didn't produce the document.

Apparently the budgeting activity is not being taken as seriously as it must be by the management. It was not possible, in three years, to assemble the Directors to establish, as starting point for any budgeting, the Company philosophy and objectives, strategic planning, short, medium and long term planning, and the applicable budgeting methodology.

The budgets are started at middle management level and this deprives them, from the very beginning, of the commitment and allegiance needed from the Seniors Managers. This fact effects forecasts, accountability and reliability.

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Next comes the analysis, results, performance evaluation of each UBO and the global consolidated figures.

### RECOMMENDATIONS

To have a budgetary system encompassing CFM as a whole, a great deal of liaison, coordination, supervision and interaction must be developed, applied, agreed upon.

The work plan for budgets, produced by the T.A., should be respected and implemented.

In terms of Budget:

- . The system must be recognized as essential.
- . The annual budgets scheduling and timetables must be respected. It can not be forgotten that as an "Empresa Pública", CFM must submit for the approval of the Government its operating draft and its activities plan draft, before the end of August of every year and must have the final budgets proposals, ready to be approved by the Ministry of Transports and Ministry of Finance, before the end of October of each year.

Before the RRSS project CFM had no budgeting capability. Present CFM Budgets lack some technical excellence, but the organization has a developing sensitivity for the Budgeting process - its needs, purpose and objectives. With the other budgets now available, the Cash budget particularly, but the Foreign Exchange and Capital Investment Budgets also, CFM has the essential tools for a financial planning capability that did not exist before 1993.

The cost reporting process will continue to develop with the iterative reviews, analyses and interpretation of the data. In company with that process, the Operating Budget will benefit fully from the information provided by Cost Reports which will result in a significant improvement in the quality of all the Budgets. This is a foregone conclusion because the Operating Budget provides the major part of the essential detail for the Cash and Foreign Exchange Budgets. With continuation of the various preparation drills, prompt reporting, and the process of review and analysis, CFM's Budgeting and Cost Accounting capability will improve together. Both functions will deliver CFM needs in both areas with prompt comparisons and analyses of budget provisions and actual costs. The process that has been started will provide CFM executive management with the financial information to support future decision-making in the dominant areas of management control.

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### 2.1.3 COST ACCOUNTING

#### INTRODUCTION AND BACKGROUND

Cost Accounting in CFM is to provide detailed management information regarding the company's revenues and expenses. Cost Accounting provides reports of CFM's revenues by product shipped/ service provided, and expenses by UBO or Unidade Basica de Orcamento. These reports are designed for use by CFM Senior Management, Finance Area, Commercial Department, Budgeting Service and UBO managers.

Development of the Cost Accounting function in CFM proved to be difficult. The use of integrated systems proved to be a significant challenge, and the results of the first attempt at Cost Accounting (1993 and early 1994 data input and reporting) were not of acceptable quality.

A new start was followed under a much more rigorous approach, including the development of new procedures and controls and the retraining of Cost Accounting staff. After retraining, 1994 data input was re-started; at this point (October 1994) the Cost Accounting section was approximately seven months in arrears, and still learning how to reconcile detailed data with the summary data of the General Accounting.

By early 1995 the Cost Accounting section was working very rapidly, and the quality of work was acceptable.

#### OBJECTIVES

Specify and implement Cost Accounting System, including documentation procedures and training of personnel. Subsequently, in 1994, the objective became the implementation of necessary measures to maintain and improve the cost accounting system.

#### ACCOMPLISHMENTS

By the deadline of March 31, 1995 all 1994 Cost Accounting transactions were captured and input to the system, reports had been run.

The system was developed, implemented and it is operational.

Within Cost Accounting a second project, the salary project, was conducted concurrently. This project status is presented in the Concentration Areas part of this final report.

The other Directorates of CFM, excluding CFM S, have different cost control methods that are not real Cost Accounting. A consolidation program was developed to make possible the presentation of consolidated Profit and Loss Accounts and a Consolidated Budget performance.

## RECOMMENDATIONS AND SITUATION

The system in CFM-S is not prepared to fully support a tariff structure or tariff policy decision. At other Directorates there is no support at all. This is so because only the first phase of the Cost Accounting system was implemented (Cost Accounting by UBO).

At the first-phase it is possible to identify who incurred the cost and what was the nature of the cost. It was done so to make possible the implementation of the Operating Budget that was built up based on the UBO'S budgets.

The second phase would make the linkage and transfer costs from UBO'S to profit Centers, thus making it possible to have unit cost and tariff structure.

Putting it differently, first CFM should have the costs and their control; afterwards would come the performance evaluation in terms of costs and benefits.

Even if it is decided not go to phase two of the cost accounting system, the monitoring of Cost Accounting staff should continue for a period of six (6) months, to guarantee the survival of the system and completion of its development.

Several future projects are recommended, including enhanced revenue reporting by foreign railways, improved fuel Cost Accounting, recording and reporting expenses by Profit Centers, as well as replacing the Informatica payroll system with a modern, user friendly, integrated Personnel-Pay software database system.

## 2.1.4 CURRENT OPERATIONS

### INTRODUCTION AND BACKGROUND

This is, probably, the most sensitive of all the systems implemented by the T.A., considering that it performs and controls the receivables and payables of the company. This system is responsible for the financial performance of the Operational Activities. It must transform the services rendered in cash.

The MCBA system is designed to have all the cash and bank transactions carried on and controlled through the Accounts Payable and Accounts Receivable modules. It was found that the transactions at CFM are not simple and the MCBA should be customized to become operational.

Current Operations were defined and structured in six sub-systems: Accounts Payable, Accounts Receivable, Cash, Banks, Invoicing, and Collecting.

For each sub-system a full range of rules and procedures was developed.

As mentioned, a significant number of customizations were made to the MCBA and additional systems were developed by the T.A. in order to bring the financial operations to a reliable daily routine.

### OBJECTIVES

Develop and implement modern, efficient system to control the current operations transactions; ascertain the validity and, the reliability of the data, eliminate irregularities; make sure that all services rendered are correctly invoiced and effectively collected.

### ACCOMPLISHMENTS

This complex and integrated system partly developed and implemented by the T.A., partly supplied by MCBA, is operating on-line, up to date and doing reasonably well from the technical point of view.

The computerized system for invoicing is workable, interacting directly with Accounts Receivable and Revenue Accounts.

Briefly, for every one of the sub-systems it should be known:

- . Accounts Payable, Accounts Receivable, Invoicing

For this area the MCBA system was customized and implemented. It operates integrated with the Financial Accounting System and with the Cost Accounting System. The invoicing is integrated with Cost Accounting and Financial Accounting. Basic reports are produced automatically by the MCBA. Other reports, better organized, are produced using the FLEXGEN software.

- . Collecting - For this function, reorganized and detailed, the reports produced by Invoicing and Accounts Receivable are used.

- . Treasury - Besides the automatized capture, posting and control of the daily activities, with detailed reporting of receipts and payments, there is a daily treasury balance reconciliation.

The Banks transactions were also automatized and the daily reports reconciles the treasury balance with Banks statements.

### RECOMMENDATIONS

The Chiefs of Sectors, Chiefs of Departments and Chiefs of Service must have a very good idea of the system as a whole. The staff can be trained to do specific activities but the managers involved must have greater involvement, not forgetting that this is an integrated system.

The Treasury and Bank Control Systems proved to be good. Therefore it is strongly recommended that the system should be implemented, as soon as possible, in the other Executive Directorates as well.

The collecting process was not organized by CFM as recommended by T.A., and should be.

The Accounts Receivable and Accounts Payable reports and statements must be improved in terms of frequency, accuracy and above all, action.

The recommendation to recruit better qualified personnel was never acknowledged. The reason given was always the salary. CFM doesn't have means to pay market price. However, CFM loses money in many areas through malpractices and other causes. If such losses were stopped and the Company wants to improve employees performance, CFM would have way to make available resources needed.

CFM lacks sufficiently trained personnel and the suggestions presented for a reviewed personnel and remuneration policy should be given some attention as they are a starting point to solve the most acute problems affecting the company for a long time.

## 2.1.5 EXTERNAL OPERATIONS

### INTRODUCTION AND BACKGROUND

Although CFM has received external assistance through donors and financing agencies for a long time, it was not until 1989 that such figures were incorporated in CFM's final accounts. To literally start from scratch with records/agreements being scattered all over CFM offices, was a very challenging task. With close liaison with the Donors, Financing Agencies, the Ministry of Finance, the Bank of Mozambique and the various offices in CFM, it was possible to build up a reliable data-base showing disbursements for each and every project. The disbursement schedules have been obtained from the Donors with the exception of two or three agencies.

Most of the external assistance received by CFM has been in the form of grants. In the financing cases, the loans are 'soft' in nature with low interest rates, grace periods and long periods for amortisation of capital.

### OBJECTIVES

Establish a reliable and accurate system to control the external transactions of CFM with other railroads.

Establish an auditable system for loans and grants.

### ACCOMPLISHMENTS

. Loans and Grants are no long an unknown quantity to CFM. A system was implemented to control those funds. There are a few points to be cleared which when done will make the control very much effective. It is the case of loans being pardoned by India and

the Club of Paris, and loans converted to grants by CFD, KFW, FINNIDA, ODA. The pardoning must be confirmed. The actual position of the repayment schedule for loans is the following:

**REPAYMENT OBLIGATIONS**

YEAR	10 <sup>3</sup> USD	10 <sup>6</sup> MT
1994	83,732	553,469
1995	25,689	169,804
1996	28,891	190,968
1997	27,684	182,991
1998	20,587	136,082
1999	19,429	128,393
2000	18,845	124,567

The above figures and contracts are totally auditable and have been cleared by the External Auditors.

. External transactions of CFM with other railroads.

The commercial agreements of CFM with Spoorinet, NRZ, MR were reviewed, new procedures for reconciliation of current accounts were implemented.

A manual disciplining not only the way the agreements actually work but also a full set of rules and procedures to check and control these activities was produced. This area of major interest for CFM, is now well defined, described and CFM personnel trained on when, how and why these commercial transactions are to be dealt with.

It is very important to know that substantial savings and positive results have been reached with the support of the system implemented. For instance.

RAILWAY	AMOUNT	REMARKS
1. CFM/S-SPOORNET	R 6.149.338,16	Compensation costs for damaged vehicles.
	R 2.000.000,00	Hired wagons - 1995/96 rates will be the same as for 1994/95.
2. CFM/S-NRZ	Z\$ 3.368.685,00	Lower rate negotiated for wagons.
	Z\$ 913.400,00	Lower rate negotiated for tarpaulins.
3. CFM/C-NRZ	Z\$ 480.535,00	CFM(C)-NRZ hire accounts reconciliation meeting at Mutare (7/9th June 1994).
	Z\$ 747.977,00	CFM(C)-NRZ hire accounts reconciliation meeting at Beira (13/15th September 94).
4. CFM/N-MR	MK 1.700.000,00	Remittance in US Dollars thus protected.

. New business agreements with foreign railways

CFM has direct dealings with four railways - Spoornet, NRZ, Swaziland Railways and Malawi Railways. The relation with each railway is governed by a Business Agreement. The provisions in the Business Agreement cover all phases of railway working such as border stations, the start/end of hire charges of wagons and equipment, procedures relating to accidents, compensation for loss on damage to goods, arbitration, termination of agreements.

. Leasing agreements

CFM has embarked on a scheme of leasing out some terminals to third parties with a view to improve efficiency and encourage private sector participation. This is a new type of agreement and model leasing agreements are now in place for the coal, sugar and citrus terminal. A similar arrangement is likely to be in place for the container terminal shortly.

Apart from the above, CFM also is encouraging lease of land facilities. Land leasing agreements have also been drawn up and finalized for 2 projects. One of them includes setting up a coke manufacturing plant with assistance from IFC.

### RECOMMENDATIONS

The "Análise Financeira" is presently staffed with a qualified Chief of Finance as well as a number of student trainees. Although the scheme of having student trainees is good, very little can be

expected during the time they attend courses and after they complete the graduation, it is doubtful whether many would stay in view of poor salary scales in CFM. A review of the scheme is required at a higher level.

As most of the work in the section involves dealings with other railways and donors, the staff would need to improve their knowledge of the English language as soon as possible.

## 2.2 COMPUTERIZED SYSTEMS

### INTRODUCTION AND BACKGROUND

Computerization of financial functions at CFM went through a number of different phases based on various system definitions. The original proposal from LBII was to have standalone applications for each functional area. USAID's decision in favour of the MCBA software represented a fundamental shift in system definition.

MCBA was chosen because it is an integrated software package developed in the United States and is supported by a regional supplier. This direction was ultimately pursued despite reservations regarding the capacity CFM computer system personnel to maintain the more complicated technologies associated with this software.

Based on this background, this summary will proceed to focus on the situation as it is today. Further historical references will only be included insofar as they identify issues for the future of this and other similar projects.

Most recently, the Systems Department has been staffed by one CFM Chief of Department one CFM System Analyst, two System Analyst, and one locally contracted data entry clerk.

CFM's financial information system main components are the MCBA software program, the customized Dbase Treasury System, the SISCOOP system, and finally a hodgepodge of programs and spreadsheets classified as OTHER.

#### a) MCBA

In the words of the Evaluation Team Report: "USAID computer information system analyst reviewed the hardware and software for the system. The system selected, MCBA, is a generic, off-the-shelf package designed for a manufacturing environment and not a service environment such as a railroad. Therefore, the local vendor had to customize the system at the direction of the T.A. team, to meet the business requirements of CFM. This has affected the T.A. team's ability to implement the system in a short schedule. Furthermore, it has been difficult to obtain support from the local vendor".

MCBA is a highly integrated software program. CFM is currently using the General Ledger, Accounts Payable, Accounts Receivable, Invoicing, Sales History and Multi-Currency modules.

The MCBA system can be viewed as the tool for keeping the books for CFM-South, CFM-DG, and Brigada de Melhoramentos-Sul. The system is prepared to handle the consolidation of financial information from CFM's other Executive Directorates. Customized reports for CFM have been developed using the Flexgen software.

The software is installed on a multi-user UNIX platform and operates on a Gateway P5-66 Pentium PC. While the system is configured to handle up to 32 concurrent users, the present norm is around twelve to fifteen users at any given moment.

#### b) TREASURY

The Treasury system is a customized Dbase application that was developed by LBII to overcome shortcomings in the MCBA "packaged" program.

The current plan is to introduce this program into the Treasury operations in CFM(C), CFM(N) and CFM(Z). Modems are being tested in anticipation of providing remote program maintenance support.

#### c) SISCOOP

The SISCOOP system is a financial accounting package which operates on standalone PC's. However, since the arrival of the MCBA system, use of the SISCOOP system in CFM(S) has been limited.

SISCOOP remains as an integral part of CFM's overall Financial Information System. It is being used to produce financial statements in CFM(C), CFM(N) and CFM(Z). These are required to produce consolidated financial statements for CFM.

#### d) OTHERS

This category encompasses all of the spreadsheets and database applications not included in the previous three components. While most spreadsheet applications have been created by end users, the Systems Department is often called upon to assist users in the development or maintenance of these ad-hoc applications.

### OBJECTIVES

The objectives of system implementation and counterpart training were pursued simultaneously through on-the-job-training. There were also a few classroom training sessions.

The main tasks performed by the T.A., through which CFM's Counterparts were to gain experience, are listed as follows:

- a) Implementation of the MCBA software
- b) Implementation of the SISCOOP software

- c) Development and implementation of the Treasury system
- d) System Administration
- e) Hardware Maintenance
- f) Systems Department Administration

### ACCOMPLISHMENTS

In line with the main tasks, listed above, accomplishments in the area of systems are described as follows:

- a) Implementation of the MCBA Software

While the original project plan was to implement standalone systems in each functional area, the MCBA software has by its nature created interdependency between the various departments within the Finance Directorate.

This interdependency, while difficult to achieve, created the conditions under which the quality and timeliness of financial information has improved. As evidence, the 1994 accounts for CFM(S) and DG in 1994 were effectively closed as of March 31, 1995. A record time.

Counterparts within the Systems Department have a basic knowledge of each of the functional modules. Daily, weekly, monthly and annual procedures have been put in place.

Counterparts have demonstrated the ability to follow the daily and weekly procedures without fault.

As previously stated, counterparts have achieved a basic knowledge of the MCBA software. However, this level of experience may not be sufficient to guarantee trouble-free operation of the software.

- b) Implementation of the SISCOOP System

SISCOOP system is of limited use in CFM(S). It has been installed in the other Executive Directorates and it is operating as required. The CFM Systems staff have demonstrated the capacity to maintain this software for well over a year.

- c) Development and Implementation of the Treasury System

This system was originally developed by the TA and maintenance responsibilities were formally transferred to the Counterparts as of March 31, 1995.

The fact that CFM installed the Treasury System in other Executive Directorates is proof of the confidence in the Systems Department to sustain this system. This confidence is well founded.

- d) Systems Administration

Systems administration functions include areas such as system security, backups, resource allocation and availability. CFM staff know how to add, delete and limit user access through the UNIX and

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MCBA security programs. A troubleshooting manual was developed by T.A. and counterparts to deal with common problems in a step by step process.

e) Hardware Maintenance

The hardware maintenance function has been performed by a locally-hired maintenance technician for the past ten months. At the present time all equipment is in good working order. Spare parts and a back up fileserver exist in the event of key system equipment failures.

f) Systems Department Administration

Considerable time has been spent to develop the managerial skills of the current Chief of the Systems Department. This training, including a six week course in Washington has helped to create a manager capable of organizing and directing the work of Systems Department.

### RECOMMENDATIONS

1) More staff for the Systems Department

The Systems Department is responsible for maintaining all of the components of the information system.

A recent analysis of staff requirements demonstrated the need to increase the number of permanent staff in the Systems Department from two to six persons.

First and foremost among the additional staff required is a skilled Hardware Maintenance technician. With the amount of equipment that must be maintained the position should be contracted on a full-time basis.

2) Higher pay for the Systems Department Staff

The Systems staff have developed highly marketable skills. It is only a matter of time before they receive other more lucrative job offers.

3) Assign audit trail responsibilities to the Systems Department

The MCBA software automatically creates reports on the system whenever the transactions are posted. One of the new systems staff should be assigned the task of printing and archiving all reports required for the system audit trail.

4) Install a high capacity laser printer on the network

There are several MCBA system reports that are too large for users to consider printing successfully on dot-matrix printers. The current 8pm, 200 sheet bin, Okidata laser printer does not meet current let alone future demand.

5) Develop a source of qualified Systems Staff

CFM could consider establishing a cooperative program and scholarship program with the local University to develop a source of qualified systems staff. This could help the Finance and Informatics Directorates to alleviate the chronic shortage of skilled systems experts. However, it should be noted that a prerequisite is higher salaries for the System Staff.

6) Continue regular Monday morning meetings.

The meetings should continue and attended as a minimum, by the key staff responsible for the General Ledger, Accounts Receivable, Invoicing and Accounts Payable modules. This would ensure that interfacing is occurring on a regular basis. It will also provide a method for identifying system-wide problems and communicating the corresponding solutions.

## 2.3 INVENTORY CONTROL AND PURCHASING

### INTRODUCTION AND BACKGROUND

During the initial year on the project, a thorough analysis of CFM's manual procedures was performed. The results were encouraging for Inventory Control. During the pre-independence period in Mozambique, the Portuguese administration had installed a semi-automatic system that used punched cards to monitor and control the movement of inventory. Consequently the standard issue and receiving documents were in 80 column card formats which could be easily converted to a fully integrated system with very few changes. The Mozambicans continued using the forms developed by the Portuguese but were no longer using the Electronic Accounting Machines (EAM).

In August 1991 a physical inventory was scheduled. By September 30, 1991, the results of the inventory were posted to the computer file and spot checks established the accuracy of the GE inventory at 95% which is an acceptable standard.

The T.A. was able to determine that CFM had a large amount of excess material on hand. Further investigation revealed that USAID's initial purchase of locomotive spares for the U20C GE locomotive was in excess of \$ 3.5M USD. Of this amount, approximately \$ 3M was not demand based and would not be required to support the existing fleet of GE locomotives.

### OBJECTIVES

Review existing organization and recommend re-organization felt necessary.

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Review existing operational system with particular emphasis to Stock Control and recommend appropriate action to improve the quality, accuracy and reliability of the existing system.

#### ACCOMPLISHMENTS

Initially, during 1991, a computerization of the CFM-3 Stock Control Dept. was started using a program developed by the T.A. in Dbase and operated with micro computers that performed quite well. Later, in 1992, the integrated MCBA system was implemented and the Dbase program deactivated.

The MCBA system was fully operational for use by Inventory Control and Purchasing Specialists by July 1993. Training of the local staff was conducted and live data began flowing through the system in August 1993. As with any system of this magnitude, complexity and diversity, it requires a tremendous amount of coordination. In the specific case of Supply/Aprovisionamentos, this did not happen, due to general organizational disfunction.

CFM discontinued the operation of MCBA on June 30, 1994. The only information coming from Aprovisionamentos that will continue to support the MCBA system is a manually prepared summary of each month's issues by UBO and by type of material.

#### RECOMMENDATIONS

Before any donation or loan being granted a firm commitment from CFM must be reached, which was never established by the RRSS project.

A future project, such as the revitalization of the Maputo Corridor, must address automation of all of CFM's inventory. CFM has over 50,000 line items in Maputo of which an estimated 20,000 are active stocks.

Another project for future consideration is the off loading and sale of obsolete and excess material. An estimated 30,000 line items remain in inventory with no demand and no active equipment to support.

The Purchasing function of CFM in Maputo must be overhauled. Furthermore, the Director of Purchasing and Supplies has no clearly established purchasing authority and this should be dealt with.

## 2.4 WORKSHOPS

### INTRODUCTION AND BACKGROUND

The responsibility was to provide assistance to the Workshops operations and locomotives maintenance; locomotives rehabilitation and repair.

The computerization of the Workshops operations and control was included. During the first three quarters of 1991, LBII carried out the work in according to 1991 approved work plan.

While the accomplishments were greater in some areas than in others, substantial progress was made to meeting the goals and objectives set out for the workshops.

In October 1991, however, a midterm Evaluation Team, under contract to USAID arrived in Maputo to survey the status of the project. Shortly after the arrival of the team, it became clear that the project would undergo a major redirection as a result of the evaluation. The activities of the team and the support required effectively halted the project accomplishments during the first part of the four quarter of 1991.

Moreover, the accomplishments of the first three quarters were generally nullified by the results of the midterm evaluation.

### OBJECTIVES

The specific targets for the workshop work were:

- a - A locomotive maintenance program encompassing R1, RP, R4 and RG classes of maintenance operating efficiently for the entire fleet of 46 GE diesel electric locomotives based in Maputo.
- b - Maintenance targets of 5 R1, 4 RP, 4 R4 and 6 RG program for the first year, the second and third year of levels in accordance with agreement reached with the USAID project office.
- c - Improved maintenance procedures which allow R1 maintenance programs to be accomplished in 5 working days; RP to be accomplished in 14 working days, R4 to be accomplished in 20 working days and RG to be accomplished in 38 working days.
- d - Eight existing GE diesel electric locomotive overhauled, repaired and operating.
- e - 192 locomotive technicians trained and working in key position in CFM S.

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**ACCOMPLISHMENTS****- Locomotive Rehabilitation**

At the end of the second quarter of 1991, two (2) locomotives had been rehabilitated and returned to service. During the third quarter of 1991 the rehabilitation of two in process continued as per schedule, along with preparations to start the rehabilitation of two more, which would put the accomplishments ahead of the schedule.

**- Reduction in locomotive maintenance time**

The time to complete regular and normative maintenance operations was reduced during 1991, and serious efforts were programmed to bring these times within the contract goals for 1992, when the cancellation of the contract came.

**- Levels of scheduled maintenance operations**

The program was running well and getting close to the operations listed as goals; 5 R1, 4 RP, 4 R4 and 6 RG operations.

**- The on the job training program was implemented and some reassuring results were already reached.**

The results were very positive and the decision taken by USAID to demobilize the T.A. didn't favoured CFM's needs.

**2.5 OTHER ACTIVITIES****2.5.1 TARIFFS FOR THE PORT ACTIVITIES****INTRODUCTION AND BACKGROUND**

The CFM Port Tariff system has been of concern to the Company for some years. The tariffs were never really reviewed since the independence. Along the years whenever specific or particular circumstances arose, adjustments and new tariffs would be produced and incorporated to the governing port activities body of rules and procedures.

This process was making ever more difficult the interpretation of the tariffs and correct invoicing of the services rendered.

The book of tariffs was losing functionality and reliability to the point of originating million of dollars annually of lost revenues for CFM.

It should be completely revised and a new book produced.

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A tariff expert was retained to, in a six (6) month period, review all the aspects of the activity.

### OBJECTIVES

Initially the terms of reference called for the review of Maputo Port's organization, structure, tariff system and invoicing in order to recommend improvements in those areas.

After the initial assessments and conclusions, it was realized that the tariff, invoicing and collecting systems were in such a profound state of degradation that all the efforts should be directed to address these problems.

### ACCOMPLISHMENTS

The accomplishments to be highlighted here are:

- Established tariff's basic rules for pilotage, towage and berthing.
- New basis to charge ships for pilotage, towage and berthing
- Established rates to charge for:
  - Cargo handling on board
  - Cargo handling on quay
  - Transshipping
  - Storage
  - Warehousing
  - Miscellaneous
- New tariff book produced
- CFM personnel trained initially on the fundamentals and rationale of tariffs for port and cargo activities.
- CFM personnel trained in applying the tariffs and invoices for the services rendered.

### RECOMMENDATION

- The working conditions at Port offices are extremely bad; there are no telephones, no stationery, no computers, a useless duplicating machine. The offices are dirty, no cleaning, no maintenance, the lavatories undescrivable. CFM must do something with absolute priority to give decent working conditions to the personnel of the area.
- For a ship unloading 60 containers, it is necessary to fill 1000 forms. It is absolutely impossible to prepare this documentation in one or two days. It can take weeks.

- As mentioned above, the offices must be modernized at once and provided with permanent, daily cleaning, telephones, computers, printers, desks, filing cabinets and some incentives to the personnel.
- Immediate approval and implementation of the revised tariffs-books for port and handling cargo activities.

VARIACOES DOS PROVEITOS ENTRE TARIFA ACTUAL E TARIFA PROPOSTA – VALORES MINIMOS DE GANHO  
 BASE: MOVIMENTACAO DE EMBARCACOES E CARGAS EM 1994

	ESC. CAIS	TARIFA ACTUAL	TARIFA PROPOSTA	AUMENTO DE PROVEITOS
<b>1. EMBARCACOES</b>				
. Pilotagem	137.706	164.836	215.803	50.967
. Atracacao – Desatracao	–	–	38.750	38.750
. Rebocadores	345.522	443.085	505.784	62.699
. Lanchas	31.859	31.859	31.859	–
. Estadia	753.362	752.349	764.252	11.903
<b>TOTAL</b>		<b>1,392.129</b>	<b>1,556.448</b>	<b>164.319</b>
<b>2. CARGAS (Mercadorias)</b>				
. Transito – Embarque/Desembarque	NAO ESTAO COMPLETAS AS	ESTATISTICAS		
. Desembarque (Tons. ou Unidades)	4.471	44.039	223.550	179.511
Viaturas Indirecto	69.335	499.212	696.818	197.606
Trigo Directo	142.847	557.103	1,928.435	1,371.331
Arroz Directo	14.573	56.834	122.413	65.579
Aubos Directo	28.300	110.370	382.050	271.680
Acucar Directo	1.597	6.228	21.559	15.331
Feijao Directo		41.200	309.000	267.800
Combustiveis				
<b>TOTAL DESEMBARQUE</b>		<b>1,314.986</b>	<b>3,683.825</b>	<b>2,368.838</b>
<b>3. EMBARQUE (Tons. Unidades)</b>				
Acucar	<b>26.835</b>	<b>96.606</b>	<b>269.691</b>	<b>173.085</b>
. Contentores – Desembarque (TEU) – Cheio	7.176	609.960	861.120	251.160
. Contentores – Embarque (TEU) – Cheio	2.123	180.455	254.760	74.305
<b>TOTAL CONTENTORES</b>		<b>790.415</b>	<b>1,115.880</b>	<b>325.465</b>
<b>TOTAL PROVEITOS ADICIONAIS</b>		<b>3,594.136</b>	<b>6,625.844</b>	<b>3,031.707</b>

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## 2.5.2 CONCENTRATION AREAS

Some specific discrete projects were added to the scope of work of the contract in 1994 and designated as concentration areas. It was requested of the T.A. to review the status of Fixed Assets Inventory, Payroll System, Treasury operations and Wagon Tracking system and present the team considerations, findings and recommendations.

To do that, four (4) Task Forces were organized. Each Task Force was composed of a Team Leader and part-time participants chosen among those in the T.A. and CFM, closely related to the specific concentration area.

The results presented by the Task Forces at the end of the contract are:

**1. Fixed Assets Inventory** - the physical inventory of CFM's Fixed Assets was made the responsibility of the Engineering Directorate. The Directorate was charged with organizing and coordinating the work at the Executive Directorates, summarizing and consolidating at CFM DG. The Engineering Directorate did not carry through however, and the appointed task force unable to complete its work.

**2. Payroll System** - A complete revision of the prevailing system was conducted by the Task Force put together for this concentration area. The objective was to accurately produce reports of salaries by UBO and to introduce controls to reduce the risk of corruption and fraud.

All the discrepancies, alterations, rectifications were input to the payroll system.

The payroll project required the positive identification of over 12.000 employees and pensioners, introduction of new controls and procedures, and the support of many departments of CFM including Human Resources and Informatica. The project proved to be very challenging. However all objectives were reached on time.

Procedures were established to keep a constant flow of information to and from Personnel Department, Informatica, "Abonadores" and Treasury Department.

Provided that all the events related to the personnel and to each laborer individually, is regularly and correctly filed and communicated to those involved, there is no doubt that a reliable payroll system is in place and operating.

**3. Treasury Operations** - The organization of the Department was implemented, responsibilities defined and the data reliability greatly strengthened.

There are some details to be worked out to reduce the possibility of mis-appropriations.

Banks control and reconciliations were implemented and are running relatively well.

**Wagon Tracking** - The controls were completely reviewed and improved as much as possible. There are some difficulties to have CFM SI and CFM S working in unison and in coordination. The CFM SI would like to enlarge the system they have but never performed as needed. CFM S wants simple systems, easy to operate and reliable.

The recommendations coming from the Task Force were passed on to CFM SI and CFM S for analysis, response and implementation.

This matter is not a technical subject any longer. It is an administrative responsibility.

### 3. TRAINING

The training at CFM must be presented in two parts, one for the original training program envisaged by the contract and one for what became the implemented training program.

#### 3.1 Original training program

Initially the training was mainly focused on the personnel at CFM-S workshops. Quoting from The terms of reference established in the chapter V - Project Training Plan of the contract: "overall training is needed for all levels of CFM staff. As indicated previously CFM staff lacks formal as well job skill qualifications. CFM requires a long-term staff training program that will provide increased training in the areas of literacy, technical areas, supervisory training, management training for senior and mid-level managers, specialized senior staff training". unquote.

The scope of work for training also read, quote: "Clearly it will take at least ten years of intensive effort in training and organizational reform to bring the CFM to an acceptable standard of efficiency".

For the workshop and supply training planning, a Senior Training Specialist and assistant were allocated to the project, from February to July 1991.

To develop the training plan and program, the universe of labor force was dimensioned and surveyed.

244 workers from the "Departamento de Material Motor" besides 44 workers from the "Aprovisionamentos" were interviewed one by one, personal files organized with all the basic and essential data captured. Every individual evaluated and potentialities established.

The program would last for 60 man/months engaging nine (9) trainers, and respecting CFM personnel daily responsibilities.

A planning for education and training was developed, detailed and scheduled, oriented to the needs of the "Departamento de Material Motor" and the "Aprovisionamentos" of CFM-S. In July it was presented to CFM and USAID.

The proposal was approved and the logistic work started. All the motions were forecasted to start by October 1991.

At that point in time the USAID evaluation team arrived and recommended, for starter, the closing of the CFM-S workshops in their, at the time, main configuration.

The training program was filed and never referred to again. The costs incurred lost although the workshops were never actually deactivated.

### 3.2 - Reduced Training Program - Finance Personnel

In 1992 a complete survey of the finance and accounting personnel of CFM- DG, CFM-S and CFM-C was carried on, contemplating job description, re-organizations, staffing needed, location and allocation of employees.

It is important to know that the survey was completed and with the data that was gathered it was possible to determine:

- . Identification of the existing personnel
- . Average age and work experience of the staff
- . Level of specialization and educational background
- . Profile and actual position of existing labor force
- . Profile of the staff needed for the new-organization
- . Job description and post responsibilities
- . Staff evaluation to comply with new organization demand

With that was reached the conclusion and recommendation about who should continue as staff, who could be trained and who should be re-deployed, retrenched or made redundant.

At CFM-S, 166 staff were interviewed, identified and evaluated. At CFM-DG there were 26, at Sectorial Accounting 51, 16 at Aproveisionamentos and 188 at CFM-C. The overall total of files reached 447.

It was decided that only on the job training should be provided, in each discipline of the project, under the responsibility of the Technical Assistance. And this was done.

The on-the-job training was given until the last day of the contract. In some particular circumstances more formal training was administered as was the case of Current Operations. Eight specific training sessions were held. Twenty four CFM personnel participated and, in total one hundred and ten not consecutive days were consumed.

Also it must be mentioned the English Course given to the staff working in the Financial Area. Twenty six (26) employees participated and the course duration was of six (6) months from January to June 1995. The results were initially considered good, but attendance dropped off and the course was cancelled in its last month.

Training was provided by Maclove for the implementation and operation of the MCBA system during six (6) months and afterwards in a "as needed basis"

The results of the training for the CFM personnel could have been better if Maclove personnel were able to communicate with them in Portuguese.

This phase of the training reached one hundred and four (104) staff of accounting, finance, stock control, purchasing, systems, cost accounting, financial accounting and current operations.

In summary, the following numbers of staff were trained:

. Modules of MCBA System	104 employees
. Current Operations	34 employees
. Financial Accounting	35 employees
. Cost Accountant	6 employees
. Budgeting	6 employees
. Financial Operations	6 employees
. Purchasing/Stock Control	10 employees
. Fixed Assets and Depreciation	12 employees

### 3.3 - Overseas Training

An overseas training program was performed, with emphasis on seminars and short-time courses. These programs were oriented mainly to improve the CFM management vision of modern enterprises organization, decision-making process, decentralization and communications.

Twenty (20) managers and Board Members attended those courses in the U.S.A. during:

- 1994 - Two Senior Managers (2)
- 1993 - Four members of the Board and two managers (6)
- 1992 - Six members of the Board and six managers (12)

Some of the members of the Board attended two courses.

The Director of CFM-S railway, former Director of Planning is presently enrolled in the distance learning MBA course at Heriot-Watt University.

## 4. SHORT TERM MISSIONS

During the life of the contract several short term missions were performed that are, in summary, reported below:

### A - Training Development Program

A mission to design a training plan to cover all levels of personnel in the diesel electric locomotive workshops and supply personnel of CFM-S, was required.

The training program should be developed to address the following requirements, as indicated in the Contract Scope of Work:

- i - Structured on the job training.
- ii - Supplemental class room instruction. The contractor will completely outfit and utilize three classrooms at Maputo workshop.
- iii- Close Coordination with specialized railway and regional training schools.
- vi - Other formal short-term training.

A detailed training plan was produced by June 1991; such training plan reported also the survey of the personnel engaged in CFM-S workshops and supply areas, where all the staff was interviewed, individual files were organized with identification, age, years with the Company, education back ground, professional experience, position, responsibilities, job description and evaluation, in terms of adequacy and potentiality to continue with CFM, be trained for better performance and/or improvement.

The plan consisted of 12 disciplines to be lectured in a practical way, during sixty (60) man/months by nine (9) trainers.

Unfortunately the plan was never implemented and the individual files became totally outdated due to the decision of USAID to shut-down the workshops which consequently represented the cancellation of the training program.

#### **B - Personnel Evaluation**

An evaluation of all the personnel working in the finance areas of CFM-DG, CFM-S and CFM-C was carried on. The work covered:

- . Identification of the existing personnel
- . Average age and work experience
- . Level of specialization and educational back ground
- . Profile of the staff needed for the new organization
- . Profile and actual positions of the existing staff
- . Job description and post responsibilities
- . Staff evaluation for the new organization
- . Recommendations for each of the employees interviewed and personal files organized.

447 employees were evaluated and individual recommendations were forwarded to CFM.

The training mode elected was the on-the-job type and has been running since end of 1992.

A number in excess of 100 CFM employees were and are being trained in CFM-S and CFM-DG. The idea to incorporate CFM-C personnel to the program was canceled when the centralization concept for all CFM financial areas didn't prosper.

#### **C - Locomotives Maintenance Programming**

A complete and comprehensive program and procedures for the permanent maintenance of CFM locomotives was developed. As it is known, the locomotives should go into routine maintenance monthly, quarterly, half yearly, yearly and two, four and eight years time, taking into due consideration the tear and wear of the locomotives and running mileage.

Every specific maintenance has its own check-list to go through when its time comes.

The plan never found the opportunity to be put into practice.

#### **D - Budgeting Systems**

After a six (6) months effort a quite complete budgetary project was presented to CFM that became the basic document from where sprang all the budgets now implemented in CFM.

The project covered the budgets manuals, routines and procedures, forms and formats, distribution, transactions capture and postings, budgetary control, reporting, analysis and revisions time, and justifications. This was one assignment very well accomplished.

#### **E - Contracts and Leases**

In response to a CFM request, a set of contract leases of different modalities was developed. Having started negotiations with several parties interested in leasing some of CFM'S activities at Ports and Rails, this was an adequate requirement.

Four (4) different categories of leases involving tracking, port, terminals, accessory services and mixed activities, were produced.

The documents are of a commendable professional quality and it is expected that CFM will be making good use of them.

#### **F - Port Tariffs**

During a five (5) month period, the tariff book, the port operation procedures and the organization of the tariff invoicing sector, besides training the personnel to understand the tariffs and applying them properly were developed and presented.

It must be said that in a few weeks time, after the project started, it was discovered that a huge number of tariffs errors, bad tariff practices, faulty invoicing, missing documents, etc., were probably causing CFM losses in excess of two to three million dollars per year.

A new book of tariffs was produced and delivered to CFM for approval and implementation.

The staff of all CFM (CFM-S-C-N-Z) was trained to understand the tariffs and to apply them correctly to the services rendered to the port customers.

## 5. ACCURACY AND RELIABILITY OF THE SYSTEM IMPLEMENTED

The Systems in Operation, as it was Reported, are:

FINANCIAL ACCOUNTING  
COST ACCOUNTING  
CURRENT OPERATIONS  
SYSTEMS  
BUDGETING  
FINANCIAL ANALYSIS

All the systems are implemented, running on date and reports being issued regularly.

Job descriptions, routines, procedures established and implemented.

Reports and statements defined, frequency determined, analysis responsibilities recommended, issuing dates fixed, circulation scheduled.

The contractual scope of work required the improvement of the Accuracy and Reliability of the data and reports of each system.

### . Accuracy

Besides the inherent inaccuracies permeating the CFM'S established routines and operations, two majors deficiencies are affecting the accuracy of the Financial Statements and reports:

. Fixed Assets - there is no way to validate CFM'S Fixed Assets in terms of quantity, quality and remaining economic productive level and life, unless a physical inventory is accomplished.

As the Fixed Assets book-value stands, the total Assets of the Company are undervalued, even considering the losses from the internal war that were never deactivated for lack of information.

As a consequence, the values calculated for depreciation are underestimated, affecting the Loss & Profit Account.

This situation has two effects on the CFM'S Financial statements:

- a - The Net Assets presented are under-evaluated.
- b - The Profit & Loss Account reflects inaccurate results due to the smaller than normal provisions for depreciation.

There was nothing that the T.A. could do about this situation.

. Inventories - For many years CFM'S inventories were never counted or evaluated.

The T.A. developed procedures for the regular and permanent stock-taking which were not implemented.

CFM tried twice, in 1993 and 1994, to carry out a physical inventory of the storerooms. Both failed. The procedures recommended were never followed.

The result is that the financial statements for 1994 are inaccurate as they were for 1993 and the inaccuracy means that:

- 1<sup>st</sup> - The quantity and values of the Inventories for all the CFM are wrong.
- 2<sup>nd</sup> - The Profit and Loss Accounts statement demonstrates distorted Results due to the inaccuracy of costs posted for the consumption of materials.

#### . Reliability and Dependability

To examine the reliability and dependability of the reports and statements being produced by the systems, it must be clarified first, the following:

- a - The financial system implemented is a segment of the overall operational and management systems of CFM.
- b - This means that Finance is not the source from where the actions spring, neither does the Finance have the command or control of the activities and documentation generated at those starting points.
- c - To make the finance systems workable, a significant number of documents was designed, re-designed, canceled, re-routed, controls established but all this from a certain point of the process onward. However it was not possible to check the source of all documents produced and related to finance and accounting.

The timing to receive the support documents until the end of the financial activities cycle, was established and it is being complied with.

Is the system, therefore, reliable? It can be said that it is, for the part under control of finance.

However, if the source from where the data is originated is not reliable, the end result will likely be not reliable.

Another point to be stressed is that the structure of Finance Directorate and that of CFM-S for Finance is not anymore adequate. The situation changed since 1992 and the activities are demanding a reorganization. In June 1994 a new structure was proposed for these areas.

## 6. LANGUAGE AND REMUNERATION

### a - Language Barrier

One of the difficulties faced during the implementation of this project, was the language barrier. It took a great deal of time and efforts to achieve an acceptable degree of communication among those only speaking English and those only speaking Portuguese.

Notwithstanding the odds, the communication problem was overcome through the effort of all interested parties.

However, this question of language should be well examined and solutions worked out before starting projects with this characteristic, making possible to have an environment less tense than the one this project went through.

### b - Remuneration

It was left to the last, something that depends exclusively of CFM. CFM has an excess of non-skilled workers. CFM has a dramatically small number of competent managers.

CFM argument to not have more competent managers is that it have no means to pay market prices. However, as indicated in this report, CFM loses money in many areas through malpractices and other causes. If such losses were stopped the funds to improve employees performance would be available.

The need to modernize, revitalize, reorganize and re-structure CFM is serious and urgent. The Company will have to recruit people wherever they are and pay them whatever they are worth.

CFM must review its personnel and remuneration policies to respond to the Company needs.

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## 7. RECOMMENDATIONS SUMMARY

### FINANCIAL ACCOUNTING

- Recycle personnel from time to time.
- Carry on the Fixed Assets physical inventory; and the materials stocks inventory in a regular basis.
- Assure that "Brigadas" report technically to Financial Accounting.

### BUDGETARY SYSTEM

- The system must be recognized as essential and fully utilized for the management decision making process.
- The annual budgets scheduling and timetables must be implemented and followed.
- Organizing efficiently the Budgeting function in all Executive Directorates.
- Making the Executives Directors responsible for the budget performance of their units.

### COST ACCOUNTING

- The training of personnel should be continued.
- The reports must be produced on time and distributed to the UBO's.
- Implementing at Executive Directorates systems that facilitate the consolidation and reporting of all transactions.
- Some other projects are recommended to have: enhanced revenue reporting by foreign railways; improved fuel cost accounting, recording and reporting by profit centers; user - friendly, integrated personnel-pay software database system.

### CURRENT OPERATIONS

- Chiefs of Sectors, of Departments and of Service must have a very good idea of the system as a whole, which they don't have now.
- The treasury system proved to be good. It is strongly recommended to implement it in the other Directorates.

- Accounts Payable and Accounts Receivable reports and statements must be improved in accuracy, frequency and regularity.
- The system to be maintained operational must have qualified personnel which CFM doesn't have in the needed number.

#### COMPUTERIZATION

- The needed staff should be immediately recruited.
- The technicians must be paid the market price for skilled professionals.
- Keep the training going.
- The support for this area should be maintained for at least one more year.
- Install a high capacity laser print on the network.

#### EXTERNAL OPERATIONS

- The student-trainees experiment proved to be unsuccessful. A new approach must be developed, contemplating full-time employees.
- The staff needs to improve their knowledge of the English language, as soon as possible, to be able to communicate efficiently with other railways management and donors.
- The manuals produced should be reviewed to have all the actual activities and procedures organized and accurately controlled.

#### INVENTORY CONTROL AND PURCHASING

- A future project, such as the Revitalization of the Maputo Corridor, must address automation of all CFM's inventory.
- From 50,000 line items in existence in Maputo only around 20,000 are active stocks. This situation must be cleared.
- An estimate of 30,000 items in inventory have no demand. This obsolete and excess material should be considered to off loading.
- The purchasing function in Maputo must be overhauled.

#### TARIFF FOR PORT ACTIVITIES

- The work conditions at port offices could not be worse. Offices must be modernized, cleaned and kept cleaned,

telephones, printers, desks, filing cabinets, stationary and other materials must be made available urgently.

- The new tariff book and revised port procedures should be approved and implemented not later than August 1995 and kept updated.

#### **OPERATION AND MAINTENANCE OF THE SYSTEMS**

- Each system should produce its own yearly work plan with deadlines well established. The best source to help in the production of the work plan is the staff book.
- The progress evaluation process should be continued as it is now, on a weekly basis, each week with part of the Chiefs of Services and Chiefs of Departments in attendance.

The last meeting of the month should have full attendance.

- The work plan contents and deadlines re-issued once a month to incorporate all the aggregations and/or alterations of the month. To highlight missions accomplished.
- The Directors should continue to meet once a month to review events, forecast following action and keeping the personal communication process, that proved to be a positive management procedure.
- Whenever a task or a new assignment arises, the Task Force concept should be kept and the clear and precise scope of work and recommendations produced. The Task Forces should be presented at the weekly and monthly meetings.

#### **ORGANIZATION**

- The organization implemented was designed under the recommendation that the financial and accounting activities recording and analysis should be centralized at CFM DG. This concept was derogated by force of the adverse situation of the country communications and infra-structure systems.
- A revised organization recommendation was submitted to the CFM.

#### **MAJOR CONCLUSIONS**

All the recommendations presented can be synthesized as below:

- a. Qualified and productive personnel must be recruited urgently.
- b. They must be paid at market prices.

- 
- c. The technical support for the systems operations must be continued.
  - d. The Budget function that is associated to cost accounting for budgetary control, will be producing a number of informations critical for the management of CFM in its new legal status.

The correct analysis and utilization of the information produced, certainly will be the main result of the system.

LBII can support CFM management on the analysis and utilization of the information produced.

- e. CFM management is not fully aware of the usefulness of the systems implemented and must have this certainty.
- f. The personnel and remuneration policies of CFM must be reviewed.
- g. The revised organization should be approved.

**REGIONAL RAIL SYSTEM SUPPORT - MOZAMBIQUE**

**USAID PROJECT NR. 690-0247-56**

**CONTRACT NR. 656-0247-C-00-0037-12**

**REORGANIZATION OF THE FINANCE**

**AND ACCOUNTING SYSTEM OF**

**PORTOS E CAMINHOS DE FERRO DE MOÇAMBIQUE - E.P. - CFM**

**FINAL REPORT SUMMARY**

**LBII - LOUIS BERGER INTERNATIONAL INC.**

**100 Halsted Street**

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**P.O.Box 2289, Maputo, Mozambique**

**MAPUTO, JUNE 1995**

# VOL. 2.

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CUSTODY INVENTORY

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**CONTRACT BUDGET PERFORMANCE**

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**1. CONTRACT BUDGET PERFORMANCE**

- The total estimated cost of the contract, when signed, on May 21, 1990, was US\$ 4,714,898.44, distributed (a) \$ 4,373,746.24 for reimbursable costs, (b) US\$ 87,474.92 for Fixed Fees and (c) US\$ 253,677.28 that were allocated for achievement of a series of targets.
- The contract was amended in November 1992 and the total estimated cost was re-adjusted, summing up US\$ 8,012,087.00, from which US\$ 7,606,281.41 were allocated to reimbursable costs, US\$ 152,125.63 to Fixed Fee and US\$ 253,680.00 for the Award FEE.
- In June 1994, at the time the contract should expire, it was extended for a period of 11 months and the total estimated cost was increased to US\$ 9,385,429. US\$ 8,865,860 went to reimbursable costs, \$ 265,889 to Fixed Fee and US\$ 253,680.00.
- The Break Down of the above summaries is.

<b>TOTAL ESTIMATED CONTRACT COST</b>				
CATEGORY	ORIGINAL	1st AMENDMENT	2st AMENDMENT	%
SALARIES	1 020 900.12	1 724 547.34	2 123 468.00	22.63
OVER HEAD	1 108 210.14	2 054 438.45	2 668 098.00	28.43
TRAVEL & TRANSP.	192 500.00	339 980.00	387 130.00	4.12
ALLOWANCES	435 880.65	565 370.02	685 722.00	7.31
OTHER DIRECT COST.	34 377.75	228 010.42	335 427.00	3.57
EQUIP. & SUPPLIES	-	565 000.00	731 000.00	7.79
PARTICIPANT TRAINING	179 000.00	179 000.00	304 000.00	3.24
SUB. CONTRACTORS	1 402 877.58	1 949 935.18	1 631 015.00	17.38
<b>TOTAL EST. COSTS</b>	<b>4 373 746.24</b>	<b>7 606 281.41</b>	<b>8 865 860.00</b>	<b>94.46</b>
FIXED FEES	87 474.92	152 125.63	265 889.00	2.83
AWARD FEES	253 677.28	253 680.00	253 680.00	2.70
<b>TOTAL ESTIMAT. COSTS</b>	<b>4 714 898.44</b>	<b>8 012 087.04</b>	<b>9 385 429.00</b>	<b>100.00</b>
	100	169	199	

The main amendments were destined to cover the costs generated by the extension of the contract completion date.

Initially the estimated completion date was June 1st 1993, the first evaluation brought that forward to June 1994 and the first amendment was signed.

The second evaluation extended the contract period to June 30 1995 thus giving cause for the 2nd amendment.

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During the interim period from one major amendment to the other, the contract suffered small adjustments and corrections.

The cost item "Other Direct Cost" was adjusted to cover the costs of maintenance, security, of the USAID Compound where the Contract specialists and USAID personnel lived since December 1993.

Another significant adjustment was made to the cost item "Participant Training" to support some courses and training forecasted by USAID that never materialized.

The sub contractors budget was not totally consumed although the works were fully complied with.

### BUDGET PERFORMANCE

BUDGET ITEM	1 CONTRACT BUDGET	2 TOTAL BILLED	1-2 VARIATION	2/1 % OF BUDGET	ON 1 ACCEPTABLE OVERRUN
1. SALARIES	2 123 468	1 987 564	- 135 904	93.60%	NIHIL
1.1 - US PERSONNEL	1 604 067	1 529 000	- 75 067	95.32%	
1.2 - COOP/TCN	182 700	154 487	- 28 213	84.56%	
1.3 - SHORT TERMS	336 631	304 077	- 32 554	90.33%	
2. OVER HEAD	2 668 098	2 574 487	- 93 611	96.49%	NIHIL
3. TRAVEL & TRANSPORTATION	387 130	446 168	59 038	115.25%	38 713
4. ALLOWANCES	685 722	698 792	13 070	101.91%	68 572
5A. OTHER DIRECT COSTS	335 427	370 292	34 865	110.39%	33 542
5B. MAINTENANCE, LOGISTICS, MATERIALS	731 000	691 575	- 39 425	94.61%	73 100
6. PARTICIPANT TRAINING	304 000	194 545	- 109 455	64.00%	30 400
7. SUB CONTRACTORS	1 631 015	1 476 810	- 154 205	90.55%	163 101
7.1 - ENEFER	597 745	581 958	- 15 787	97.36%	
7.2 - MACLOVE	893 235	744 841	- 148 394	83.39%	
7.3 - OTHERS	140 035	150 011	9 976	107.12%	
	8 865 860	8 440 233	- 425 627	95.20%	
8. FIXED FEE	265 889	265 889	0	100.00%	NIHIL
9. AWARD FEE	253 680	189 068	- 64 612	74.53%	NIHIL
TOTAL ALL P10/TS	9 385 429	8 895 190	- 490 239	94.78%	

NOTE: 1 - The amounts for the month of June 1995 were estimated.

FIGURES IN USD

2 - There are some costs still to be reimbursed by USAID. These amounts are not shown in this table. Total around \$ 30,000.00.

3 - The actual expenditures reached 94.78% of the total budget.

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**2. LEVEL AND EFFORTS**

**2. LEVEL OF EFFORTS**

Initially the level of efforts was estimated to be of 194 man/months from which 36 months were allocated to the Chief of Party, 72 months for long terms specialists, 50 months for short term specialists and 36 months for the administrative assistant.

With the Contract being extended from the previewed completion date of June 1993 to June 1995 the level of efforts increased from 194 m/m to 445 m/m. 385 m/m allocated to long term specialists, 58 allocated to short term specialists and 61 months to the administrative assistant.

The supporting staff was never quantified in terms of person/months although we are considering them for this purpose.

The statistics are the following for costs and man/months.

**1. TOTAL OF MAN/MONTHS****683**

. Long Term Specialists	407
. Short Term Specialists	58
. Staff	218

**2. COSTS WITH PERSONNEL**

. Direct Salaries, Over Head, Allowances	US\$ 5,303,373
. Average Man/Month	US\$ 7,765
. Average Man/Month for Long Term Spec.	US\$ 10,252
. Average Man/Month for Short Term Spec.	US\$ 15,293
. Average Man/Month for Staff	US\$ 1,117

**3. ESTIMATED WORKED HOURS**

. Based on 168 working hours per month	114,744 Hrs
. Long Term Specialists	68,376 Hrs
. Short Term Specialists	9,744 Hrs
. Staff	36,624 Hrs

Note: Over time not considered because was not paid nor compensated.

**4. AVERAGE HOURLY COST**

. Based on 168 working hours per month	US\$ 46.72 p/h
. Long Term Specialists	US\$ 61.03 p/h
. Short Term	US\$ 91.03 p/h
. Staff	US\$ 6.59 p/h

**5. HOURS CONSUMED BY DISCIPLINES**

. Financial Management (COP)	9,912 m/h
. Systems Analysts	21,672 m/h
. Financial Accounting	7,728 m/h
. Budgeting & Fin. Analysis	7,896 m/h
. Cost Accounting	7,896 m/h
. Procurement/Stock Control	11,256 m/h
. Yard Specialist	<u>2,016 m/h</u>
	<u>68,376 m/h</u>

**6. SHORT TERMS**

. Budgeting	2,352 m/h
. Training Planning & Evaluation(w/assistance)	2,184 m/h
. Cost Accounting	1,848 m/h
. System Analyst	924 m/h
. Contracts Lawyer	672 m/h
. Port Tariff Specialist	840 m/h
. Spare Parts Programmer	420 m/h
. Reporting Editor	<u>504 m/h</u>
	<u>9,744 m/h</u>

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**3. PERSONNEL DATA**

## LONG TERM PERSONNEL CONCENTRATION SUMMARY

			SPECIALISTS ON THE FIELD
FIRST	HALF	1990	NIHIL
SECOND	HALF	1990	2
FIRST	HALF	1991	2
SECOND	HALF	1991	7
FIRST	HALF	1992	7
SECOND	HALF	1992	8
FIRST	HALF	1993	9
SECOND	HALF	1993	10
FIRST	HALF	1994	10
SECOND	HALF	1994	6
FIRST	HALF	1995	6

The Project really got momentum from the first half of 1992 onward and was kept at that level for 2 1/2 years. All considered, the performance of the T.A. was very good.

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## T.A. TEAM AND STAFF EMPLOYED BY LBII CONTRACT

LONG TERM POSITIONS	NAME	CITIZEN-SHIP	AGE AT RECRUIT-MENT	MOBILIZATION DATE	DEMOBILIZATION DATE	TOUR OF WORK	MOTIVES OF DEMOBILIZATION
COP - Rail Road Financial Management Specialist	Luiz Dahlila	Brazilian	55	07-20-1990	06-30-1995	59M	End of LBII contract
Procur. Inv. Control Specialist	Jose M.A.S. Martins	Portuguese	40	06-15-1990	12-19-1990	6M	Demobilized for convenience
Procur. Inv. Control Specialist	Terry C. Lodge	American	45	03-01-1991	06-30-1994	40M	End of this part of contract
Programmer/Analyst	Almir R. Moreira	Brazilian	34	05-27-1991	06-30-1994	37M	Requested demobilization
Cost Accountant	Rui C. Lobo	Portuguese	55	06-02-1991	02-17-1993	20M	End of his tour
Senior System Analyst	Henrique R. Ramires	Brazilian	43	06-14-1991	06-30-1992	12M	Requested contract termination
Financial Analyst	Antonio L. Soares	Brazilian	50	08-16-1991	12-04-1992	16M	End of his tour
Financial Accountant	Sweney A Ferla	Brazilian	49	09-13-1991	06-30-1995	46M	End of LBII contract
Procurement Specialist	Joe Stacy Ryan	American	56	06-12-1992	12-17-1992	6M	Demobilized for convenience
Yard Specialist	John Greenlee	American	49	06-11-1992	05-31-1993	12M	End of his tour
Financial Analyst	J.R. Bernard	Canadian	63	12-07-1992	06-30-1995	31M	End of LBII contract
System Analyst	Michael McDonald	Canadian	29	11-18-1992	06-30-1995	32M	End of LBII contract
Senior System Analyst	Humberto Serna	American	57	12-27-1992	06-25-1993	6M	Demobilized for convenience
Cost Accountant	Barrett Morse	American	50	01-27-1993	06-30-1994	17M	End of his tour
Procurement Specialist	Monte Rosenthal	American	76	04-12-1993	06-30-1994	15M	End of his tour
Senior System Analyst	Jean P. Compain	French/Americ.	35	08-12-1993	06-30-1995	23M	End of LBII contract
Senior System Analyst	Alberto F. Silva	Brazilian	38	09-20-1993	06-30-1994	9M	Demobilized for convenience
Cost Accountant	Marcus Foster	Canadian	48	09-04-1994	06-30-1995	10M	End of LBII contract
Computer Maintenance Spec.	Isaque Maiosse	Mozambican	30	08-15-1994	06-30-1995	10M	End of LBII contract
<b>TOTAL</b>	<b>19 SPECIALIST</b>					<b>407M</b>	<b>AVERAGE 21M PER SPECIALIST</b>

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 NOTA: The Project consumed 407m/m however, the average tour of work was only 21 months per Specialist.  
 19 Specialists participated of the project in five (5) years. - at no time there were more than 10 Especialists, simultaneously, on the field.

## SHORT TERM PERSONNEL

POSITION	NAME	CITIZENSHIP	MOBILIZATION DATE	DEMOBILIZATION DATE	DURATION OF ASSIGNMENT	
Training Planning Spec.	Alexandre Vlad	French	03-18-1991	06-30-1991	3M	Intermittent work.
Training Planning Spec.	Carmen Zucule	Mozambican	05-20-1991	10-30-1991	6M	
Reporting Editor	Donald Findley	American	08-15-1991	01-30-1992	3M	
Spare Parts Specialist	Jack Hatfield	American	01-17-1992	04-03-1992	2 1/2M	
Budget Specialist	Jose O. Rojas	American	05-11-1992	12-13-1992	7M	
Budget Specialist	Barry J. Keagy	American	05-04-1992	12-17-1992	7M	
Personnel Evaluation	Jose Natividade	Mozambican	05-04-1992	09-04-1992	4M	
System Analyst	Alf Persoon	Swedish	02-03-1993	06-16-1993	5 1/2M	
Contracts Lawyer	Tracy Drake	American	11-09-1992	03-04-1993	4M	
Cost Accountant	Marcus Foster	Canadian	07-21-1993	06-30-1994	11M	
Port Tariff Specialist	Jean-Yves Bonamy	French	01-28-1995	06-30-1995	5M	
<b>TOTAL</b>	<b>11 SPECIALISTS</b>				<b>58</b>	<b>AVERAGE DURATION: 5,27M</b>

## ADMINISTRATION PERSONNEL

Administrative Assistant	Felicitas de Morais	German	06-15-1990	09-30-1990	3 1/2M	Resigned
Administrative Assistant	Ana Maria Fonseca	Portuguese	10-01-1990	03-31-1993	31M	Demobilized for convenience
Administrative Assistant	Maria da Gloria Alcada	Portuguese	04-01-1993	06-30-1995	27M	End of LBII contract
Secretary	Maria da Gloria Alcada	Portuguese	10-01-1991	03-31-1993	18M	Promoted to Administ. Assist.
Drive	Joao Famela Vilanculos	Mozambican	01-01-1991	06-30-1995	54M	End of LBII contract
Drive	Francisco Matsinhe	Mozambican	02-01-1993	06-30-1995	29M	End of LBII contract
Computer Operator	Amade Mulungo	Mozambican	03-01-1993	06-30-1995	28M	End of LBII contract
<b>TOTAL</b>	<b>7 STAFF</b>				<b>218M</b>	<b>AVERAGE 27 MONTHS</b>

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## LONG TERM PERSONNEL CONCENTRATION TABLE

POSITION	1990	1991		1992		1993		1994		1995
	2nd Half	1st half	2nd Half	1st half	2nd Half	1st half	2nd Half	1st half	2nd Half	1st half
COP	1	1	1	1	1	1	1	1	1	1
Proc./Inv. Control	1	-	-	-	-	-	-	-	-	-
Proc./Inv. Control	-	1	1	1	1	1	1	1	-	-
Programmer/Anal.	-	-	1	1	1	1	1	1	-	-
Cost Acc.	-	-	1	1	1	-	-	-	-	-
Senior Syst. Anal.	-	-	1	-	-	-	-	-	-	-
Financial Analyst	-	-	1	1	1	-	-	-	-	-
Financial Account	-	-	1	1	1	1	1	1	1	1
Procurement Spec.	-	-	-	1	1	-	-	-	-	-
Yard Specialist	-	-	-	1	1	1	-	-	-	-
Financial Analyst	-	-	-	-	-	1	1	1	1	1
System Analyst	-	-	-	-	-	1	1	1	1	1
Senior Syst. Anal.	-	-	-	-	-	1	-	-	-	-
Cost Accountant	-	-	-	-	-	1	1	1	-	-
Procurement Spec.	-	-	-	-	-	1	1	1	-	-
Senior Syst. Analyst	-	-	-	-	-	-	1	1	1	1
Senior Syst. Analyst	-	-	-	-	-	-	1	1	-	-
Cost Accountant	-	-	-	-	-	-	-	-	1	1
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>6</b>	<b>6</b>

At no time the T.A. team had more than 10 Specialists, simultaneously, on the Field.

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**4. DOCUMENTATION PRODUCED**

- 
1. **FINANCIAL ACCOUNTING - During 1991 - 1992**
    - Chart of Accounts
    - Posting Manual
    - Procedures Manual
    - Job description and daily Routines Manual
  
  2. **COST ACCOUNTANT - During 1991 - 1992 - 1993 - 1994**
    - Chart of Accounts
    - Posting Manual
    - Procedures Manual
    - Job description and daily Routines Manual
  
  3. **BUDGETARY SYSTEM - During 1991 - 1992 - 1993 - 1994**
    - Operating Budget
    - Cash Flow Forecast
    - Capital Budget
    - Forex
    - Purchasing Plan
    - Procedures and Control Manual
    - Job description and daily Routines Manual
  
  4. **FINANCIAL ANALYSIS - During 1991 - 1992 - 1993 - 1994 - 1995**
    - External Operations Manual
    - External Operations Control and Routines Manual
    - Grants & Financing Posting & Control Manual
    - Treasury Programming and Control Manual
    - Financial Analysis Manual
    - Job description and daily Routines Manual
  
  5. **CURRENT OPERATIONS - During 1992 - 1993 - 1994**
    - Manual for the Operations of: Accounts Payable
      - Accounts Receivable
      - Treasury & Banks
      - Invoicing
      - Collecting
  
    - Job description and daily Routines Manual
  
  6. **SYSTEMS - During 1991 - 1992 - 1993 - 1994**
    - Introduction to computer manual, in Portuguese
    - Customization and Translation of MCBA System
    - Treasury system developed, implemented with procedures and manual. Trouble shooter manual.
    - Procedures manual to operate MCBA, FLEXGEN, SYSCOOP
    - Job description and daily Routines Manual
  
  7. **EXTERNAL OPERATIONS**
    - Manual for check of Account Current - 1995
  
    - Manual for posting of loans/grant statements - 1995
  
  8. **Annual Work Plans for 1991, 1992, 1993, 1994, 1995**
  
  9. **Weekly progress report from July 1994 thru June 1995**
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10. Annual Inventory of USAID proprierty in LBII custody 1991, 1992, 1993, 1994, 1995
  11. Quarterly Financial Report to USAID, from 1990 thru 1994

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## DOCUMENTATION PRODUCED

### 12. ADDITIONAL REPORTS, STUDIES, ANALYSIS AND RECOMMENDATIONS – FINANCE AND ACCOUNTING

ORGANIZATION	INSTITUTIONAL CORPORATION	NORMS, RULES, PROCEDURES
1. Evaluation and posts recommendation for the staff of CFM S, CFM C, CFM DG – Finance and CFM S Stock Control (1991/95)	1. Paper, Financial participations policy (1993)	1. CFM System of accounts, 1991
2. Reorganization and staffing for Finance and Aproveitamentos (1992 and 1993)	2. Paper on strategic planning principles (1994)	2. Norms for accounting treatment of transactions, 1992
3. Review of the CFM C "Profit Centers" Project in implementation (1993)	3. Recommendations for personnel incentives program (1994)	3. Targets and performance indicators (1993–1994)
4. Report on Railroad Director proposal to reorganize the Railroad directorate, CFM S (1994)	4. Recommendation for salary and personnel CFM'S policy (1994)	4. Technical corrections to the manuals for: Budgeting, System (Capital–Forex–Cash and Operating) and Purchasing Program (1993–1994)
5. Coordination of panel about control and reconciliation of international traffic (1994)	5. Draft of a business contract for CFM and Government (1993–1994)	5. Draft of norms and procedures for inventories and Fixed Assets physical Inv. (1994–1995)
6. Design structure and Scope of Work for "Servico de Analise Financeira" (1994/95)	6. Recommendations for the Corporate Profile Booklet (1995)	6. Provisional Rules to operate the Fixed Assets module (1994)
7. Design structure and Scope of Work for "Departamento de Sistemas" (1993/94)	7. Manual for limits of responsibility (1992 – revised 1995)	7. Rules to transfer "Investment in Progress" to Fixed Assets (1994)
8. Recommendation to update the organization chart of Finance Directorate and CFM S Financial Service (1994)	8. Paper on corporate strategic planning (1995)	8. CFM quarterly reports (1991 thru 1995)
9. Staff Book. Functions, job description, reports to produce, frequency, circulation, organization charts (1995)		9. Work Plan and objectives for the Financial Analysis Service (1994/95)
10. Equipment needed by the Accounting and Finance, 1995		10. Additional rules and procedures for Purchasing, Inventory Management and Control (1994)
		11. Technical corrections introduced to: Cost Accounting (1994) Current Operation and Treasury (1994), Invoicing (1995), Financial Accounting (1995) Systems consolidation, (1994)
		12. Invoicing System Work Plan (1995)
		13. Review and elaboration of a new Port Tariff Book (1995)

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## DOCUMENTATION PRODUCED

### 12. ADDITIONAL REPORTS, STUDIES, ANALYSIS AND RECOMMENDATIONS – FINANCE AND ACCOUNTING

DEVELOPMENTS AND ASSESSMENTS	PROPOSALS, PROJECTS, STUDIES AND REPORTS' ANALYSIS	TECHNICAL REPORTS
<p>1. Profile and Scope of Work for all short term personnel (1990–1991)</p> <p>2. Seminars on Budgeting, Treasury Operations Systems, Financial Accounting, Cost Accounting, Training, Physical Inventories, Current Operations, Reporting. (1992/95)</p> <p>3. Concepts and methodology for training programs. (1992/93)</p> <p>4. Development and inception of CFM sustainability plan (1994–1995)</p> <p>5. CFM indebtedness position as per 12/31/94 (1995)</p> <p>6. Assessment of accuracy and reliability of systems implemented (1995)</p>	<ul style="list-style-type: none"> <li>. Analysis and comments on HPC Final Report Ref. CFM C – (1992/1993)</li> <li>. Analysis of EXI proposal to upgrade CFM Si wagon control system (1993/1994)</li> <li>. Basic organization for the English Course (1994)</li> <li>. Analysis of external auditors reports for CFM Accounts of 1989, 1990, 1991, 1992, 1993</li> <li>. Analysis of CFM 1992, 1993 consolidated Balance Sheets (1994)</li> <li>. Analysis of Budgets produced by the budgeting function (1993,1994,1995)</li> </ul>	<ul style="list-style-type: none"> <li>. Annual Report of Government propriety in Contractor's custody (1991 thru 1995)</li> <li>. CFM'S Government report for the years of 1991, 1992, 1993, 1994</li> <li>. Report on the law creating public company (1993–1994)</li> <li>. Report on Container Terminal Leasing Project and bids (1994)</li> <li>. Report on Maputo Corridor rehabilitation Financial issues (1993)</li> <li>. Project Loans and Grants Status (1992/1995)</li> <li>. Quarterly report on foreign railways transactions (1992 thru 1995)</li> <li>. Monthly progress reports (1990 thru 1994)</li> <li>. Annually progress reports (1990 thru 1994)</li> <li>. Management report for 1994</li> <li>. Memorandum to the Government for the consolidation of CFM'S indebtedness (1995)</li> </ul>

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**REPORTS PRODUCED FOR THE WORK SHOPS**

- . Planning, scheduling and control of Locomotives Maintenance program, 1991
- . Program and technical determination of annually CFM Locomotives spares requirements, 1991
- . Report on spare parts needed for the Diesel Shed, 1991
- . Control of the GE U 20C locomotives operations, 1991
- . Reporting on the MCBA implementation program for the workshop, 1992

**REPORTS PRODUCED FOR STOCK CONTROL**

- . Re-organization of Stock Control and Purchasing Department, 1992
- . Off-loading and sale of obsolete and excess material procedures, 1992
- . Bidding process for sale of scrap, obsolete and excess material, 1992
- . MCBA operating routines, 1992
- . Physical inventory and control of stocks, 1992/1993/1994
- . Purchasing procedures, 1993
- . Description of receiving and controlling materials program, 1992
- . Comments on the "Aprovisionamentos Organization of Zimbabwe and Transnamib Organization Vis-a-vis CFM's", 1992

**5. GOVERNMENT PROPRIETY IN  
CONTRACTOR'S CUSTODY**

**INVENTORY**

ANNUAL REPORT OF GOVERNMENT PROPERTY IN CONTRACTOR'S CUSTODY AS OF JUNE 30, 1994  
 CONTRACTOR: LOUIS BERGER INT. INC. - CONTRACT 656-0247-C-00-0037-00

ITEMS	MOTOR VEHICLES		FURNITURE AND FURNISHINGS				OTHER NON EXPENDABLE PROPERTY	
	CURR.	VALUE	OFFICE		LIVING QUARTERS		CURR.	VALUE
			CURR.	VALUE	CURR.	VALUE		
<b>A. VALUE OF PROPERTY AS OF LAST REPORT</b>	RAND US\$	16 396.00 14 318.51			RAND US\$	112 822.54 10 162.21	US\$	52 880.05
<b>B. TRANSACTIONS DURING THIS REPORTING PERIOD</b>								
1. ACQUISITIONS (ADD)								
a. Purchased by Contractor								
b. Transferred by USAID								
c. Transferred from other without disbursement								
2. DISPOSAL (DEDUCT)								
a. Returned to AID								
b. Transferred to AID - Contractor Purchased								
c. Transf. to Other Government Agencies								
d. Other Disposals - Equipment								
d. Other Disposals (Items of furniture & home appliance damaged beyond repair)						12 347.76 1 417.97	US\$	6 611.85
e. Depreciation		8 198.00 7 159.26			RAND US\$	14 102.82 1 270.28	US\$	15 681.80
<b>C. VALUE OF PROPERTY AS OF JUNE 30, 1995, DATE THAT ALL WAS RETURNED TO USAID.</b>	RAND US\$	8 198.00 7 159.28			RAND US\$	86 371.96 7 473.96	US\$	30 586.40
<b>D. ESTIMATED AVERAGE AGE OF CONTRACTOR HELD PROPERTY</b>	FIVE (5) YEARS				FIVE (5) YEARS		FIVE (5) YEARS	

Maputo, June 30, 1995

LUIZ DAHLILA  
 Chief of Party

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SUMMARY	RAND	US\$
1 - FURNITURE & HOME APPLIANCES (Net of Depreciation)	86 371.96	7 473.96
2 - OFFICE EQUIPMENT (As Above)		1 892.48
3 - COMPUTERS (As Above)		28 693.92
4 - VEHICLES (As Above)	8 198.00	7 159.28
<b>TOTAL</b>	<b>94 569.96</b>	<b>45 219.64</b>

Maputo, June 30, 1995

LUIZ DAHLILA  
Chief of party

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**RRSS PROJECT PROPERTY INVENTORY  
FURNITURE AND HOME APPLIANCES**

ADDRESS: CASA 1 - B.MIRAMAR

CURRENT CONDITION: FAIR, IN NEED OF  
SOME REPAIR AND REPLACEMENT

RESIDENT: LUIZ DAHLILA FROM LBII  
RETURNED TO USAID ON JUNE 30,1995

ITEM	COST	CURRENCY
Book Case	903.79	Rand
Boxspring Queen	249.99	Rand
Boxspring single	167.40	Rand
Carpet ( 12 x 15 )	302.37	Rand
Carpet ( 9 x 12 )	481.38	Rand
Carpet ( 9 x 12 )	481.38	Rand
Carpet ( 9 x 12 )	481.38	Rand
Carpet ( 9 x 12 )	481.38	Rand
Chair	362.88	Rand
Chair	362.88	Rand
Chest of Drawers	498.52	Rand
Chest of Drawers	498.52	Rand
China cabinet	2.748.72	Rand
Coffee table	298.13	Rand
Coffee table	298.13	Rand
Coffee table	298.13	Rand
Desk	779.90	Rand
Desk	779.90	Rand
Dining Table	1.145.36	Rand
Dining Chair	307.00	Rand
Dining Chair	356.09	Rand
Dining Chair	356.09	Rand
Dresser	793.17	Rand
End table	338.68	Rand
End table	338.68	Rand
Floor Lamp	573.68	Rand
Garden Set	1.314.07	Rand
Headboard Queen	1.346.26	Rand
Headboard Single	1.480.00	Rand
Mattress, Queen	630.40	Rand
Mattress, Single	700.00	Rand
Mattress, Queen	630.40	Rand
Mattress, Single	700.00	Rand

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**RRSS PROJECT PROPERTY INVENTORY  
FURNITURE AND HOME APPLIANCES**

ADDRESS: CASA 1 -B. MIRAMAR

CURRENT CONDITION: FAIR, IN NEED OF  
SOME REPAIR AND REPLACEMENT

RESIDENT: LUIZ DAHLILA FROM LBII  
RETURNED TO USAID ON JUNE 30, 1995

ITEM	COST	CURRENCY
Mirror	213.65	Rand
Mirror	213.65	Rand
Nightstand	302.73	Rand
Occasional chair	762.88	Rand
Sofa	3200.00	Rand
Sofa	2439.00	Rand
Sofa	748.90	Rand
Table lamp	154.38	Rand
<b>TOTAL FURNITURE</b>	<b>47847.02</b>	<b>Rand</b>
<b>HOME APPLIANCES</b>		
Stove, KELVINATOR	2437.61	Rand
Refrigerator, KELVINATOR	2181.15	Rand
Freezer, GE	1695.21	Rand
Washer, KELVINATOR	1887.31	Rand
Dryer, KELVINATOR	874.05	Rand
Vacuum cleaner GE	90.50	Rand
<b>HOME APPLIANCES NET VALUE</b>	<b>8165.83</b>	<b>Rand</b>
<b>GARDEN FURNITURE</b>		
Set of:		
6 Chairs		
1 Table		
1 Umbrella		
1 Umbrella Base		
6 Cushions		
6 Table Mats		
<b>COST OF THE SET</b>	<b>444.37</b>	<b>US\$</b>
<b>LESS:</b>		
12,5% Depreciation Furniture 1994/95	11961.76	Rand
12,5% Depreciation H. Appliances 1994/95	2291.46	Rand
12,5% Depreciation Garden Furniture 1994/95	111.10	US\$
<b>NET VALUE:</b>		
FURNITURE	35885.26	Rand
HOME APPLIANCES	5874.37	Rand
GARDEN FURNITURE	333.27	US\$

Maputo, June 30, 1995

LUIZ DAHLILA  
Chief of Party

**RRSS PROJECT PROPERTY INVENTORY  
FURNITURE AND HOME APPLIANCES**

ADDRESS: CASA 3 - B.MIRAMAR

CURRENT CONDITION: FAIR, IN NEED OF  
SOME REPAIR AND REPLACEMENT

RESIDENT: SWENEY FERLA FROM LBII  
RETURNED TO USAID ON JUNE 30, 1995

ITEM	COST	CURRENCY
Book Case	695.75	Rand
Book Case	695.75	Rand
Book Case	695.75	Rand
Boxspring, Queen	188.60	Rand
Boxspring single	115.00	Rand
Boxspring single	115.00	Rand
Carpet ( 9 x 12 )	349.60	Rand
Carpet ( 9 x 12 )	349.60	Rand
Carpet ( 9 x 12 )	349.60	Rand
Carpet ( 9 x 12 )	349.60	Rand
Chair	174.80	Rand
Chest of drawers	350.85	Rand
Chest of drawers	350.85	Rand
China cabinet	1873.30	Rand
Coffee table	416.00	Rand
Desk	541.65	Rand
Dining Table	1150.00	Rand
Dining Chair	239.20	Rand
Dining Chair	353.05	Rand
Dining Chair	353.05	Rand
Dresser	807.30	Rand
Dresser	807.30	Rand
Dresser	807.30	Rand
End table	292.50	Rand
End table	292.50	Rand
Floor lamp	174.80	Rand
Garden Set	1314.07	Rand
Headboard Queen	272.55	Rand
Headboard Single	192.05	Rand
Headboard Single	192.05	Rand
Seat	174.80	Rand
Seat	174.80	Rand
Seat	174.80	Rand
Mattress Queen	563.50	Rand
Mattress Single	354.20	Rand
Mattress Single	354.20	Rand
Mirror	233.45	Rand
Mirror	233.45	Rand
Nightstand	302.45	Rand
Nightstand	302.45	Rand
Nightstand	302.45	Rand
Occasional chair	542.80	Rand
Occasional chair	542.80	Rand
Occasional chair	542.80	Rand

**RRSS PROJECT PROPERTY INVENTORY  
FURNITURE AND HOME APPLIANCES**

ADDRESS: CASA 3 - B. MIRAMAR

CURRENT CONDITION: FAIR, IN NEED OF  
SOME REPAIR AND REPLACEMENT

RESIDENT: SWENEY FERLA FROM LBII  
RETURNED TO USAID ON JUNE 30, 1995

ITEM	COST	CURRENCY
Sofa	1426.00	Rand
Sofa	1426.00	Rand
Sofa	1426.00	Rand
Table lamp	119.60	Rand
Table lamp	119.60	Rand
Table lamp	119.60	Rand
Table lamp	143.75	Rand
<b>TOTAL FURNITURE</b>	<b>25834.82</b>	<b>Rand</b>
Less: 12,5% Depreciation - 1990/91	3204.37	Rand
Less: 12,5% Depreciation - 1991/92	3204.37	Rand
Less: 12,5% Depreciation - 1992/93	3204.37	Rand
Less: 12,5% Depreciation - 1993/94	3204.37	Rand
Less: 12,5% Depreciation - 1994/95	3204.37	Rand
<b>FURNITURE NET VALUE</b>	<b>9613.08</b>	<b>Rand</b>
<b>HOME APPLIANCES</b>		
Stove	300.00	US\$
Refrigerator	654.00	US\$
Freezer	586.00	US\$
Washer	380.00	US\$
Dryer	270.00	US\$
Vacuum Cleaner	80.50	US\$
<b>HOME APPLIANCES VALUE</b>	<b>2280.50</b>	<b>US\$</b>
Less: 12,5% Depreciation - 1991/92	285.06	US\$
Less: 12,5% Depreciation - 1992/93	285.06	US\$
Less: 12,5% Depreciation - 1993/94	285.06	US\$
Less: 12,5% Depreciation - 1994/95	285.06	US\$
<b>APPLIANCES NET VALUE</b>	<b>1140.26</b>	<b>US\$</b>
<b>GARDEN FURNITURE</b>		
Set of:		
6 Chairs		
1 Table		
1 Umbrella		
1 Umbrella Base		
6 Cushions		
6 Table Mats		
<b>COST OF THE SET</b>	<b>444.37</b>	<b>US\$</b>
Less: 12,5% Depreciation - 1993/94	55.55	US\$
Less: 12,5% Depreciation - 1994/95	55.55	US\$
<b>GARDEN FURNITURE NET VALUE</b>	<b>333.27</b>	<b>US\$</b>

Maputo, June 30, 1995

LUIZ DAHLILA  
Chief of Party

**RRSS PROJECT PROPERTY INVENTORY  
FURNITURE AND HOME APPLIANCES**

ADDRESS: CASA 6 - B.MIRAMAR

CURRENT CONDITION: FAIR, IN NEED OF  
SOME REPAIR AND REPLACEMENT

RESIDENT: ROBERT BERNARD FROM LBII  
RETURNED TO USAID ON JUNE 30, 1995

ITEM	COST	CURRENCY
Book Case	695.75	Rand
Book Case	695.75	Rand
Book Case	695.75	Rand
Boxspring Queen	188.60	Rand
Boxspring Single	115.00	Rand
Boxspring single	115.00	Rand
Carpet (9 x 12)	349.60	Rand
Carpet (9 x 12)	349.60	Rand
Chair	174.80	Rand
Chair	174.80	Rand
China cabinet	1 873.30	Rand
Coffee table	416.00	Rand
Desk	541.65	Rand
Dining Table	1 150.00	Rand
Dining Chair	239.20	Rand
Dining Chair	353.05	Rand
Dining Chair	353.05	Rand
Dining Chair	353.05	Rand
Dresser	807.30	Rand
Dresser	807.30	Rand
End table	292.50	Rand
End table	292.50	Rand
End table	292.50	Rand
Garden Set	1 314.07	Rand
Mattress, Queen	563.50	Rand
Mattress, Single	354.20	Rand
Mattress, Single	354.20	Rand
Mirror	233.45	Rand
Mirror	233.45	Rand
Nightstand	302.45	Rand
Nightstand	302.45	Rand
Occasioanal chair	542.80	Rand
Sofa	1 426.00	Rand
Sofa	1 426.00	Rand
Sofa	1 426.00	Rand
Table lamp	119.60	Rand
Table lamp	119.60	Rand
Table lamp	119.60	Rand
<b>TOTAL FURNITURE</b>	<b>21 359.42</b>	<b>Rand</b>
Less: 12.5% Depreciation - 1990/91	2 669.93	Rand
Less: 12.5% Depreciation - 1991/92	2 669.93	Rand
Less: 12.5% Depreciation - 1992/93	2 669.93	Rand
Less: 12.5% Depreciation - 1993/94	2 669.93	Rand
Less: 12.5% Depreciation - 1994/95	2 669.93	Rand
<b>FURNITURE NET VALUE</b>	<b>8 009.77</b>	<b>Rand</b>

**RRSS PROJECT PROPERTY INVENTORY  
FURNITURE AND HOME APPLIANCES**

ADDRESS: CASA 6 - B. MIRAMAR

CURRENT CONDITION: FAIR, IN NEED OF  
SOME REPAIR AND REPLACEMENT

RESIDENT: ROBERT BERNARD FROM LBII  
RETURNED TO USAID ON JUNE 30, 1995

ITEM	COST	CURRENCY
HOME APPLIANCES		
Stove, KELVINATOR	300.00	US\$
Refrigerator, KELVINATOR	654.00	US\$
Freezer, KELVINATOR	586.00	US\$
Washer, KELVINATOR	380.00	US\$
Dryer, KELVINATOR	270.00	US\$
HOME APPLIANCES VALUE	2190.00	US\$
Less: 12.5% Depreciation - 1991/92	273.75	US\$
Less: 12.5% Depreciation - 1992/93	273.75	US\$
Less: 12.5% Depreciation - 1993/94	273.75	US\$
Less: 12.5% Depreciation - 1994/95	273.75	US\$
APPLIANCES NET VALUE	1095.00	US\$
GARDEN FURNITURE		
Set of:		
6 Chairs		
1 Table		
1 Umbrella		
1 Umbrella Base		
6 Cushions		
6 Table Mats		
COST OF THE SET	444.37	US\$
Less: 12.5% Depreciation - 1993/94	55.55	US\$
Less: 12.5% Depreciation - 1994/95	55.55	US\$
GARDEN FURNITURE NET VALUE	277.72	US\$

Maputo, June 30, 1995

LUIZ DAHLILA  
Chief of Party

**RRSS PROJECT PROPERTY INVENTORY  
FURNITURE AND HOME APPLIANCES**

ADDRESS: CASA 8 - B.MIRAMAR

CURRENT CONDITION: FAIR, IN NEED OF  
SOME REPAIR AND REPLACEMENT

RESIDENT: JEAN P. COMPAIN FROM LBII  
RETURNED TO USAID ON JUNE 30,1995

ITEM	COST	CURRENCY
Book Case	695.75	Rand
Book Case	695.75	Rand
Book Case	695.75	Rand
Boxspring Queen	188.60	Rand
Boxspring single	115.00	Rand
Boxspring single	115.00	Rand
Carpet ( 12 x 15 )	962.55	Rand
Carpet ( 9 x 12 )	349.60	Rand
Carpet ( 9 x 12 )	349.60	Rand
Chair	174.80	Rand
China cabinet	1 873.30	Rand
Coffee table	416.00	Rand
Desk	541.65	Rand
Desk	541.65	Rand
Dining Table	1 150.00	Rand
Dining Chair	239.20	Rand
Dresser	807.30	Rand
Dresser	807.30	Rand
End table	292.50	Rand
End table	292.50	Rand
Floor Lamp	174.80	Rand
Floor Lamp	174.80	Rand
Garden Set	1 314.07	Rand
Headboard Queen	272.55	Rand
Headboard Single	192.05	Rand
Mattress, Queen	563.50	Rand
Mattress, Single	354.20	Rand
Mattress, Single	354.20	Rand
Mirror	233.45	Rand
Mirror	233.45	Rand
Nightstand	302.45	Rand
Occasional chair	542.80	Rand
Occasional chair	542.80	Rand
Occasional chair	542.80	Rand
Sofa	1 426.00	Rand
Sofa	1 426.00	Rand
Sofa	1 426.00	Rand

**RRSS PROJECT PROPERTY INVENTORY  
FURNITURE AND HOME APPLIANCES**

ADDRESS: CASA 8 -B. MIRAMAR

CURRENT CONDITION: FAIR, IN NEED OF  
SOME REPAIR AND REPLACEMENT

RESIDENT: JEAN P. COMPAIN FROM LBII  
RETURNED TO USAID ON JUNE 30, 1995

ITEM	COST		CURRENCY
Table lamp	119.60		Rand
Table lamp	119.60		Rand
<b>TOTAL FURNITURE</b>	<b>24 200.67</b>		Rand
Less: 12,5% Depreciation - 1990/91	3 025.08		Rand
Less: 12,5% Depreciation - 1991/92	3 025.08		Rand
Less: 12,5% Depreciation - 1992/93	3 025.08		Rand
Less: 12,5% Depreciation - 1993/94	3 025.08		Rand
Less: 12,5% Depreciation - 1994/95	3 025.08		Rand
<b>FURNITURE NET VALUE</b>	<b>9 075.27</b>		Rand
<b>HOME APPLIANCES</b>			
Stove, DEFY	300.00		US\$
Refrigerator, KELVINATOR	654.00		US\$
Freezer, GE	586.00		US\$
Vacuum cleaner, HOOVER	90.50		US\$
Washer, KELVINATOR	380.00		US\$
Dryer, GE	297.00		US\$
<b>HOME APPLIANCE VALUE</b>	<b>2 307.50</b>		US\$
Less: 12,5% Depreciation - 1991/92	288.43		US\$
Less: 12,5% Depreciation - 1992/93	288.43		US\$
Less: 12,5% Depreciation - 1993/94	288.43		US\$
Less: 12,5% Depreciation - 1994/95	288.43		US\$
<b>APPLIANCES NET VALUE</b>	<b>1 153.78</b>		US\$
<b>GARDEN FURNITURE</b>			
Set of:			
6 Chairs			
1 Table			
1 Umbrella			
1 Umbrella Base			
6 Cushions			
6 Table Mats			
<b>COST OF THE SET</b>	<b>444.37</b>		US\$
Less: 12,5% Depreciation - 1993/94	55.55		US\$
Less: 12,5% Depreciation - 1994/95	55.55		US\$
<b>GARDEN FURNITURE NET VALUE</b>	<b>277.72</b>		US\$

Maputo, June 30, 1995

LUIZ DAHLILA  
Chief of Party

**RRSS PROJECT PROPERTY INVENTORY  
FURNITURE AND HOME APPLIANCES**

ADDRESS: CASA 10 - B.MIRAMAR

CURRENT CONDITION: FAIR, IN NEED OF  
SOME REPAIR AND REPLACEMENT

RESIDENT: MARK FOSTER - LBII  
RETURNED TO USAID ON JUNE 30, 1995

ITEM	COST	CURRENCY
Book Case	695.75	Rand
Boxspring, Queen	188.60	Rand
Boxspring single	115.00	Rand
Boxspring single	115.00	Rand
Carpet ( 12 x 15 )	962.55	Rand
Carpet ( 9 x 12 )	349.60	Rand
Carpet ( 9 x 12 )	349.60	Rand
Carpet ( 9 x 12 )	349.60	Rand
Chair	174.80	Rand
Chest of drawers	350.85	Rand
China cabinet	1 873.30	Rand
Coffee table	416.00	Rand
Desk	541.65	Rand
Dining Table	1 150.00	Rand
Dining Chair	239.20	Rand
Dresser	807.30	Rand
Dresser	807.30	Rand
End table	292.50	Rand
End table	292.50	Rand
End table	292.50	Rand
Floor Lamp	174.80	Rand
Garden Set	1 314.07	Rand
Headboard Queen	272.55	Rand
Headboard Single	192.05	Rand
Mattress, Queen	563.50	Rand
Mattress, Single	354.20	Rand
Mattress, Single	354.20	Rand
Mirror	233.45	Rand
Mirror	233.45	Rand
Nightstand	302.45	Rand
Occasional chair	542.80	Rand
Occasional chair	542.80	Rand
Seat	174.80	Rand
Sofa	1 426.00	Rand
Sofa	1 426.00	Rand
Sofa	1 426.00	Rand

**RRSS PROJECT PROPERTY INVENTORY  
FURNITURE AND HOME APPLIANCES**

ADDRESS: CASA 10 - B. MIRAMAR

CURRENT CONDITION: FAIR, IN NEED OF  
SOME REPAIR AND REPLACEMENT

RESIDENT: MARK FOSTER - LBII  
RETURNED TO USAID ON JUNE 30, 1995

ITEM	COST	CURRENCY
Table lamp	119.60	Rand
<b>TOTAL FURNITURE</b>	<b>24 685.32</b>	<b>Rand</b>
Less: 12,5% Depreciation - 1990/91	3 085.67	Rand
Less: 12,5% Depreciation - 1991/92	3 085.67	Rand
Less: 12,5% Depreciation - 1992/93	3 085.67	Rand
Less: 12,5% Depreciation - 1993/94	3 085.67	Rand
Less: 12,5% Depreciation - 1994/95	3 085.67	Rand
<b>FURNITURE NET VALUE</b>	<b>9 258.99</b>	<b>Rand</b>
<b>HOME APPLIANCES</b>		
Stove	300.00	US\$
Refrigerator	654.00	US\$
Freezer	586	US\$
Vacuum Cleaner	90.50	US\$
Washer	380.00	US\$
Dryer	297.00	US\$
<b>HOME APPLIANCES VALUE</b>	<b>2 307.50</b>	<b>US\$</b>
Less: 12,5% Depreciation - 1991/92	288.44	US\$
Less: 12,5% Depreciation - 1992/93	288.44	US\$
Less: 12,5% Depreciation - 1993/94	288.44	US\$
Less: 12,5% Depreciation - 1994/95	288.44	US\$
<b>HOME APPLIANCES NET VALUE</b>	<b>1153.75</b>	<b>US\$</b>
<b>GARDEN FURNITURE</b>		
Set of:		
6 Chairs		
1 Table		
1 Umbrella		
1 Umbrella Base		
6 Cushions		
6 Table Mats		
<b>COST OF THE SET</b>	<b>444.37</b>	<b>US\$</b>
Less: 12,5% Depreciation - 1993/94	55.55	US\$
Less: 12,5% Depreciation - 1994/95	55.55	US\$
<b>GARDEN FURNITURE NET VALUE</b>	<b>277.72</b>	<b>US\$</b>

Maputo, June 30, 1995

LUIZ DAHLIA  
Chief of Party

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**RRSS PROJECT PROPERTY INVENTORY  
FURNITURE AND HOME APPLIANCES**

ADDRESS: CASA 11 - B.MIRAMAR

CURRENT CONDITION: FAIR, IN NEED OF  
SOME REPAIR AND REPLACEMENT

RESIDENT: MICHAEL MACDONALD - LBII  
RETURNED TO USAID ON JUNE 30,1995

ITEM	COST	CURRENCY
Book Case	695.75	Rand
Book Case	695.75	Rand
Boxspring, Queen	188.60	Rand
Boxspring single	115.00	Rand
Boxspring single	115.00	Rand
Carpet ( 12 x 15 )	962.55	Rand
Carpet ( 9 x 12 )	349.60	Rand
Carpet ( 9 x 12 )	349.60	Rand
Carpet ( 9 x 12 )	349.60	Rand
Chair	174.80	Rand
Chair	174.80	Rand
Chair	174.80	Rand
Chest of drawers	350.85	Rand
China cabinet	1 873.30	Rand
Desk	541.65	Rand
Dining Table	1 150.00	Rand
Dining Chair	239.20	Rand
Dresser	807.30	Rand
Dresser	807.30	Rand
Dresser	807.30	Rand
End table	292.50	Rand
End table	292.50	Rand
End table	292.50	Rand
Garden Set	1 314.07	Rand
Headboard Queen	272.55	Rand
Headboard Single	192.05	Rand
Headboard Single	192.05	Rand
Mattress, Queen	563.50	Rand
Mattress, Single	354.20	Rand
Mattress, Single	354.20	Rand
Mirror	233.45	Rand
Mirror	233.45	Rand
Nightstand	302.45	Rand
Seat	174.80	Rand
Sofa	1 426.00	Rand
Sofa	1 426.00	Rand
Sofa	1 426.00	Rand
Table lamp	119.60	Rand
Table lamp	119.60	Rand
	23 085.97	Rand

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**RRSS PROJECT PROPERTY INVENTORY  
FURNITURE AND HOME APPLIANCES**

ADDRESS: CASA 11 - B. MIRAMAR

CURRENT CONDITION: FAIR, IN NEED OF  
SOME REPAIR AND REPLACEMENT

RESIDENT: MICHAEL MACDONALD - LBII  
RETURNED TO USAID ON JUNE 30, 1995

ITEM	COST	CURRENCY
Less: 12.5% Depreciation - 1990/91	2 885.75	Rand
Less: 12.5% Depreciation - 1991/92	2 885.75	Rand
Less: 12.5% Depreciation - 1992/93	2 885.75	Rand
Less: 12.5% Depreciation - 1993/94	2 885.75	Rand
Less: 12.5% Depreciation - 1994/95	2 885.75	Rand
<b>FURNITURE NET VALUE</b>	<b>8 657.22</b>	<b>Rand</b>
<b>HOME APPLIANCES</b>		
Stove, KELVINATOR	300.00	US\$
Refrigerator, KELVINATOR	654.00	US\$
Freezer, GE	586.00	US\$
Vacuum Cleaner, HOOVER	90.50	US\$
Washer, KELVINATOR	380.00	US\$
Dryer, KELVINATOR	297.00	US\$
<b>HOME APPLIANCES VALUE</b>		
Less: 12.5% Depreciation - 1991/92	2 307.50	US\$
Less: 12.5% Depreciation - 1992/93	288.44	US\$
Less: 12.5% Depreciation - 1993/94	288.44	US\$
Less: 12.5% Depreciation - 1994/95	288.44	US\$
<b>APPLIANCES NET VALUE</b>	<b>1 153.75</b>	<b>US\$</b>
<b>GARDEN FURNITURE</b>		
Set of:		
6 Chairs		
1 Table		
1 Umbrella		
1 Umbrella Base		
6 Cushions		
6 Table Mats		
<b>COST OF THE SET</b>	<b>444.37</b>	<b>US\$</b>
Less: 12.5% Depreciation - 1993/94	55.55	US\$
Less: 12.5% Depreciation - 1994/95	55.55	US\$
<b>GARDEN FURNITURE NET VALUE</b>	<b>277.72</b>	<b>US\$</b>

Maputo, June 30, 1995

LUIZ DAHLILA  
Chief of Party

**LIST OF EXISTENT USAID PC's**

<b>Nr</b>	<b>COMPUTER</b>	<b>Serial Nr.</b>	<b>Location</b>
1	Gateway P4D-66 Baby AT	2241808	LBII-SYSTEMS
2	Gateway P4D-66 Baby AT	2241806	LBII-SYSTEMS
3	Gateway P4D-66 Baby AT	2241807	LBII-Con.Corr
4	Gateway P4D-66 Baby AT	2241809	LBII-SYSTEMS
5	Gateway P5-66 New Tower	2277334	LBII-SYSTEMS
6	Gateway 4DX2-66V Baby AT	1553347	LBII-SYSTEMS
7	Gateway 4DX2-66V Baby AT	1553106	LBII-SYSTEMS
8	Gateway 4DX2-66V Desktop	1206745	LBII-Container
9	Gateway 4DX2-66V Desktop	1206746	CFM-Tesouraria
10	Gateway 486/33E Desktop	486800	CFM-Finanç
11	Gateway 486/33E Desktop	486801	CFM-Finanç
12	Gateway386/33DXC Desktop	192788	CFM-ContasCorren
13	Gateway386/25DXC Desktop	45280	CFM-DireccFinanç
14	WangMicrosyst PC350/16S	A7896A	CFM-Contabilidad
15	WangMicrosyst PC350/16S	A7898A	CFM-Tesouraria
16	WangMicrosyst PC350/16S	A7897A	CFM-Aprovision
17	Wang Microsystems PC382	A7895A	LBII-SYSTEMS
18	WangMicrosyst PC350/16S	A7899A	LBII-Container
19	IBM PS/2 Model 70	23-9111031	CFM-Contabilidad
20	Gateway 4SX-33 Baby AT	2533768	CFM-OfG.Mat.Motor
21	Gateway 4SX-33 Baby AT	2533769	CFM-OfG.Mat.Motor
22	IBM PS/2 Model 55	23-1131268	CFM-OfG.Mat.Motor
23	Gateway 486DX/33 Desktop	0624282	CFM-Anál.Finanç

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Nr	MONITOR	Serial Nr.	Location
1	Gateway CristalScan1572FS	MH1515066371	LBII-Con.Corr
2	Gateway CristalScan1572FS	MH1511016576	LBII-SYSTEMS
3	Gateway CristalScan1572FS	MH1525004117	LBII-SYSTEMS
4	Gateway CristalScan1572FS	MHH126751	LBII-SYSTEMS
5	Gateway CristalScan1572FS	MH1535113552	LBII-SYSTEMS
6	Gateway 2000 PMV1448	T9726001	LBII-SYSTEMS
7	Gateway CristalScan1024N1	MA98059984	CFM-DircçFin
8	Gateway CristalScan1572FS	MH1515072644	LBII-Contain
9	Gateway CristalScan1024N1	TB9C29078	CFM-Con.Corr
10	Gateway CristalScan1572FS	MHL117304	CFM-Tesourar
11	Gateway CristalScan1024N1	TB9A43220	LBII-SYSTEMS
12	Gateway CristalScan1024N1	TB9A66528	LBII-SYSTEMS
13	Gateway CristalScan1572FS	MHH126787	LBII-SYSTEMS
14	Gateway CristalScan1572FS	MH1515019211	LBII-SYSTEMS
15	Wang Monitor 1413	0816TT	CFM-Contabil
16	Wang Monitor 1413	0832TT	CFM-Contabil
17	Wang Monitor 1413	0828TT	LBII-Contain
18	Wang Monitor 1413	0830TT	CFM-Aprovisio
19	Intra VGA Mono	A-20600766	CFM-Tesourar
20	IBM VGA Colour Monitor	167D	CFM-Contabil
21	Gateway CristScan1024NI2	TB1834147423	CFM-OG.MMotor
22	Gateway CristScan1024NI2	TB	CFM-OG.MMotor
23	IBM VGA Color Monitor		CFM-OG.MMotor
24	Gateway CristScan		CFM-Faulty

**LIST OF EXISTENT USAID Printers**

<b>Nr</b>	<b>PRINTER</b>	<b>Serial Nr.</b>	<b>Location</b>
1	Laser Okidata OL830 Plus	306B105782	LBII-SYSTEMS
2	Laser Okidata OL830 Plus	212B1005284	LBII-SYSTEMS
3	LaserJet HP IIip	3128JU8P7K	LBII-Container
4	Okidata Microline 591	401A0011392	LBII-SYST (New)
5	Okidata Microline 591	401A0011393	LBII-SYST (New)
6	Okidata Microline 591	311A001067	LBII-Sweney
7	Okidata Microline 591	311A001163A	CFM-Tesouraria
8	Okidata Microline 321	102C0017843	LBII-Bob
9	Okidata Microline 321	102C0017837	LBII-SYSTEMS
10	Okidata Microline 321	102C0017839	LBII-SYSTEMS
11	Okidata Microline 321	102C0017844	LBII-SYSTEMS
12	Okidata Microline 321	102C0017840	CFM-Contabilidad
13	WANG Printer PM060	49670Y	CFM-ContasCorren
14	WANG Printer PM060	49645Y	CFM-DirecçFinanç
15	WANG Printer PM060	496454	CFM-Aprovision
16	HP Rugged Writer	3206A26271	CFM-Contabilidad
17	HP Rugged Writer	3206A26277	CFM-Aprovision
18	HP Rugged Writer	3206A26274	CFM-Sul-Contab

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**LIST OF EXISTENT USAID NOTEBOOK's**

<b>Nr</b>	<b>NOTEBOOK</b>	<b>Serial Nr.</b>	<b>Location</b>
1	Gateway 2000 Nomad	2478620311	LBII-Systems Faulty
2	Gateway 2000 Nomad	1978620204	LBII-Bob stolen94.12.14
3	Gateway 2000 Nomad	1978620196	LBII-Mike
4	Gateway 2000 Nomad	1978620208	LBII-Sweney
5	Gateway 2000 Nomad	3478620015	LBII-Mark Fos

**LIST OF EXISTENT USAID UNIX Terminals**

<b>Nr</b>	<b>TERMINAL</b>	<b>Serial Nr.</b>	<b>Location</b>
1	Hewlett Packard HP 700/44	3219A13943	CFM-Con. Corr
2	Hewlett Packard HP 700/44	3219A13855	CFM-Aprovisio
3	Hewlett Packard HP 700/44	3219a13794	CFM-Aprovisio
4	Hewlett Packard HP 700/44	3219A13945	CFM-Anal/Fin
5	Hewlett Packard HP 700/44	3219A13918	CFM-Contabil
6	Hewlett Packard HP 700/44	3219A13892	CFM-Contabil
7	Hewlett Packard HP 700/44	3219A13840	CFM-Contabil
8	Hewlett Packard HP 700/44	3219A13944	LBII-SYSTEMS
9	Hewlett Packard HP 700/44	3219A13890	CFM-Contabil
10	Hewlett Packard HP 700/44	3219A13937	LBII-SYSTEMS
11	Hewlett Packard HP 700/44	3219A13897	CFM-DirecçFin
12	Hewlett Packard HP 700/44	3219A13864	CFM-SYSTEMS
13	Hewlett Packard HP 700/44	3219A13942	CFM-OfiGerais

**LIST OF EXISTENT USAID UPS's**

<b>Nr</b>	<b>Uninterrupt.Power Supply</b>	<b>Serial Nr.</b>	<b>Location</b>
1	Omnipower PWM 1201	103988	LBII-Systems
2	Omnipower PWM 1201	103981	CFM-Finanças
3	MLA-K20 MICRO M1000	2387 IN	LBII-Servers
4	MLA-K20 MICRO M1000	2182 IN	LBII-Faulty
5	MLA-K20 MICRO M1000	2196 IN	LBII-Faulty
6	APC Smart-UPS 1250I	94042392123	LBII-Systems
7	APC Smart-UPS 1250I	94042453634	LBII-VCP serv
8	APC Smart-UPS 1250I	94042401973	LBII-Contain
9	APC Smart-UPS 1250I	94042316497	CFM-Tesour
10	APC Smart-UPS 1250I	94042453625	CFM-VCP
11	APC Smart-UPS 450AT+I	P900111412	CFM-ConCorren
12	MLA-K20 MICRO M1000	2195 IN	CFM-Anál.Fin.

RRSS PROJECT PROPERTY INVENTORY  
VEHICLES  
LOCATION: CFM-DG - FINANCE

CURRENT CONDITION: FAIR

MAKE	REGISTRATION	CHASSIS	MOTOR	COST	CURRENCY
MAZDA 323	MLN - 63-96	NR475891	B 3418248	28 000.00	Rand
Less - 20% Depreciation - 1991/92				5 600.00	Rand
Less - 20% Depreciation - 1992/93				5 600.00	Rand
Less - 20% Depreciation - 1993/94				5 600.00	Rand
Less - 20% Depreciation - 1994/95				5 600.00	Rand
Net Value				5 600.00	Rand
ISUZU TROOPER	MLS - 78 - 42	JACUB555FK10253	351400	12 990.00	Rand
Less - 20% Depreciation - 1991/92				2 598.00	Rand
Less - 20% Depreciation - 1992/93				2 598.00	Rand
Less - 20% Depreciation - 1993/94				2 598.00	Rand
Less - 20% Depreciation - 1994/95				2 598.00	Rand
Net Value				2 598.00	Rand
TOYOTA HIACE - M. BUS	MLN - 80 - 17	LH. 110.0003929	2L-253670	16 691.00	US\$
Less - 20% Depreciation - 1991/92				3 338.20	US\$
Less - 20% Depreciation - 1992/93				3 338.20	US\$
Less - 20% Depreciation - 1993/94				3 338.20	US\$
Less - 20% Depreciation - 1994/95				3 338.20	US\$
Net Value				3 338.20	US\$
TOYOTA CRESSIDA	MLN - 96 - 58	RX725517878	22R318866	19105.29	US\$
Less - 20% Depreciation - 1991/92				3821.06	US\$
Less - 20% Depreciation - 1992/93				3821.06	US\$
Less - 20% Depreciation - 1993/94				3821.06	US\$
Less - 20% Depreciation - 1994/95				3821.06	US\$
Net Value				3 821.05	US\$

Maputo, June 30, 1995

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