

PDAAU-229

47033

NON-FEDERAL AUDIT OF
THE MALI RENEWABLE ENERGY
PROJECT (688-0217)

AUDIT REPORT No. 7-688-86-03-N

September 26, 1986

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

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RIG/DAKAR
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WEST AFRICA

September 26, 1986

MEMORANDUM FOR Director, USAID/MALI, Eugene R. Chiavaroli
for Thomas B. Ashworth
FROM: John P. Competello, RIG/A/WA
SUBJECT: Audit Report No. 7-688-86-03-N, Non-Federal
Audit of the Mali Renewable Energy Project
(688-0217)

Attached is a copy of Audit Report No. 7-688-86-03-N on the Mali Renewable Energy Project (688-0217). The report dated September 22, 1986 was prepared by Cabinet Aziz Dieye (Coopers & Lybrand Affiliate), an accounting firm located in Dakar, Senegal.

The financial and compliance audit of the local currency accounts and USAID-financed commodities, budgeted at \$752,700 and \$1,277,000 respectively, was made at your request because of concerns regarding the project's accountability for and control over USAID funds. The audit covered the period from December 28, 1979 to November 30, 1985. The audit included (1) a review of the project's receipt, use, and controls over AID-financed local currencies and commodities; (2) an examination and reconciliation of project books and documentation submitted to USAID as justification for advances; and (3) an assessment of the project's compliance with the grant agreement provisions regarding the accountability for and proper use of USAID funds.

The audit showed that the project did not comply with minimum accountability standards prescribed by the grant agreement. Accounting records were not properly established or maintained, documentation was incomplete, and the staff was not properly trained. The project lacked an adequate system of internal controls over purchases, cash advances, and inventories of commodities, books, and equipment. As a result, Cabinet Aziz Dieye identified over \$92,000 of USAID-financed local currency expenditures which were unjustified or undocumented, and commodities which were destroyed or unaccounted for.

The audit report contains four recommendations concerning project internal controls, accountability, equipment security,

and refunds of USAID funds. Since the project terminated in November 1985, we do not believe action can be taken on the internal control recommendations. However, the lessons learned from the project's internal control deficiencies should alert USAID to similar problems in other USAID projects. As a result, the following three recommendations are included in the Office of the Inspector General audit recommendation follow-up system:

Recommendation No. 1

We recommend that the Director, USAID/Mali, deobligate unused project funds amounting to \$122,395.

Recommendation No. 2

We recommend that the Director, USAID/Mali, develop a plan of action with the Government of the Republic of Mali to:

- (a) provide for adequate storage and security of equipment at the Solar Energy Lab; and
- (b) install solar pumps in the various project zones.

Recommendation No. 3

We recommend that the Director, USAID/Mali, issue a Bill for Collection to the Government of the Republic of Mali for:

- (a) destroyed and unaccounted for commodities valued at \$7,374; and
- (b) unjustified and undocumented expenditures of local currencies amounting to \$84,644.

Your comments (Appendix 1) on the draft audit report were considered, and because of the planned corrective actions the recommendations are considered resolved. The recommendations will remain open pending completion of the corrective actions.

Please advise this office within 30 days of actions taken or planned to close the audit recommendations.

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Aziz Dieye

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en association avec
Coopers & Lybrand
(International)

M. JOHN COMPETELLO
Regional Inspector General's
Office.
RIG. DAKAR

Dakar, 22nd September 1986

Dear Mr. COMPETELLO :

We have submitted our final copy, in English, of our audit of the Mali Renewable Energy Grant Agreement, project N° 688-0217.

This audit was carried out in accordance with work order N°6-Contract N° OTR-I-00-4329-00.

Our work consisted of performing a financial and compliance audit of the local currency and commodities line items. Findings and recommendations have been discussed with your staff.

We would like to thank you for this opportunity to have worked with you and your staff.

Yours truly,

Pamela Allerton for
Abdoulaye NDOYE

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EXCHANGE RATES USED

U.S \$ 1 = CFA F 350
French Franc 1 = CFA F 50
U.S \$ 1 = 7 French Francs
Malian Franc 1 = CFA F 1/2

LIST OF ACRONYMS

GOM Government of the Republic of Mali
LESO Laboratoire de l'Energie Solaire
(Mali Solar Energy Laboratory)
USAID United States Agency for International Development

EXECUTIVE SUMMARY

1.1 BACKGROUND

The Mali Renewable Energy Grant Agreement was signed in August, 1978. The purposes of the project were to carry out a five year test to determine if small scale renewable energy technology could provide affordable, reliable alternatives to conventional fossil-fuel methods and to assist in the development of host country institutional capacity to plan, implement, and evaluate alternative energy technologies.

The original grant agreement provided \$2,174,000. There have been five amendments adding \$2,343,000, for a total life-of project grant in the amount of \$4,517,000 consisting of the following components:

- Technical Assistance	\$1,642,300
- Training	206,900
- Commodities	1,277,000
- Construction	638,100
- Other Costs (Local Currency)	752,700

TOTAL	\$4,517,000
	=====

Most of the projects' activities have taken place in zones outside of the project headquarters in Bamako. These operations have been funded by the project through a system of advances and justifications at the zone level.

Since the inception of the project, USAID/Mali has experienced problems with the accounting and control over funds advanced to the zones. The major concerns related to the apparently excessive outstanding and unjustified advance balances, the untimely justification of zone expenditures, and the quality of documentation submitted from the zones. We have been told that, for various reasons, including mission staffing constraints, USAID/Mali has been unable to provide adequate oversight for the control and accountability of the use of AID-financed commodities.

The project activity completion date was November 15, 1985, at which time further project commitments ceased, and project assets were turned over to the Government of the Republic of Mali (GOM).

1.2 SCOPE OF THE AUDIT

Under the terms of our engagement we were to:

1. Perform a financial and compliance audit of the local currency accounts budgeted at \$752,700 including, but not limited to:
 - a. Receipt and control over currency funds received from USAID/Mali.
 - b. Assessment of control and identification of funds advanced to project zones.
 - c. Examination and reconciliation of project books and documentation submitted to USAID/Mali as justification for advances at the headquarters and zone levels. Employment of special procedures to assure that documentation for justification vouchers is not duplicated on two or more vouchers.
 - d. Assessment of the project's compliance with the provisions of the grant agreement, as amended, regarding the expenditure of the funds provided under the grant agreement, and the provisions for the maintenance of books and records in accordance with generally accepted accounting principles and practices and standards.
2. Audit USAID-financed project commodities budgeted at \$1,277,000 including, but not limited to:
 - a. Verification of receipt and disposition, if applicable, of non-expendable commodities.
 - b. Assessment of controls and procedures over AID-financed assets to ensure they are properly protected and used for the intended purposes in compliance with the grant agreement and U.S. Government regulations. This should include both expendable and non-expendable assets purchased from the local currency account as well as direct AID procurements, should take into consideration and report on the materiality of discrepancies and the potential for waste, misuse or fraud, as well as the physical condition of the assets.
 - c. The audit was performed in accordance with generally accepted auditing standards, including the audit standards (GAO standards) established by the Comptroller General of the United States for financial and compliance audits and accordingly included such tests to determine if the funds and commodities have been properly accounted for and used as directed by the grant agreement and applicable laws and regulations.

1.3 OBJECTIVES OF THE REPORT AND SUMMARY OF FINDINGS

The work we were commissioned to do consisted of auditing the accounts of the USAID/Mali No. 688-0217 Renewable Energy Project. Specifically, the following expenditure line items were audited:

- Other Costs (local currency)	\$	752,000
- Commodities (goods acquired by USAID and put at the project's disposal)		1,277,000

Our audit focused on the following points:

- a. Evaluation of the internal control system covering the receipts and disbursements of the project.
- b. Evaluation of the system established to ensure the protection of the project's assets and their utilization in accordance with the project's objectives, and compilation of a physical inventory of fixed assets.
- c. Evaluation of compliance with the terms of the grant agreement as to the receipts and expenditures of the local currency and commodity budget line items.
- d. Recommendations of amounts to be disallowed for reimbursement by USAID, and amounts which have previously been disallowed and now should be reimbursed to the project by USAID.

Our procedural review played mainly a historical role because the audit was carried out four months after completion of the Mali Renewable Energy Project (November 15, 1985). Consequently, some of our observations can no longer be implemented. However, these observations may still be useful for the possible compilation of an administrative and accounting procedures manual which would be designed to facilitate the management of all the projects jointly financed by USAID/Mali and the GOM.

The observations noted in the report are summarized in Section 6, and recommendations are developed for the most significant of them.

In order to collect the information necessary for this audit report, we have met with the following people:

LESO M. Cheikhna TRAORE, Director
 M. Boubacar DIAKHATE, Chief of Administration and Finance
 M. Terry HART, Consultant, Renewable Energy Project
 Mme Mariam SIMPARA, Fixed Assets Accountant

USAID/Mali M. Georges JENKINS, Mission Controller
 M. Keith ROMWALL, Financial Analyst
 M. Robert HUDDLESTON, Project Officer
 M. Michael IRELAND, Executive Officer
 M. TANDINA, Assistant Management Officer
 M. DIARRA, Assistant Management Officer
 M. TRAORE, Assistant Management Officer
 M. DIALL, Controller's Staff
 M. DIOP, Controller's Staff

1.3.a. Evaluation of the Internal Control System

We reviewed the procedures established by the project in order to develop recommendations to USAID to eliminate internal control weaknesses. The comments relating to the internal control procedures are set out according to the "Guidelines for Audit of USAID-Financed Agreements by Non-Federal Auditors" which calls for the following development of audit findings:

- Criteria
- Condition
- Cause
- Effect
- Recommendation

Our development of audit findings is detailed in Section 2. They enabled us to observe the following internal control weaknesses:

1. No filing of suppliers' delivery orders
2. No separation of duties for making disbursements at the zone level
3. No fixed assets register
4. Few receiving records
5. Lack of security over stored equipment

6. Unrestricted access to the library
7. No follow-up on book loans
8. No control over equipment loans

It should be noted that most deficiencies involved vulnerabilities connected with the preservation of the project's assets. We emphasize that this is not necessarily a complete list of all internal control weaknesses that we discovered during our audit, but they are the most significant in terms of materiality and the potential for misuse, waste and abuse.

1.3.b. Physical Inventory of Fixed Assets

There are two components which were considered when the physical inventory was taken. Items acquired by USAID and put at the project's disposal were purchased under the line item "Commodities". Items purchased by the project in the local currency were classified as "Other Costs".

Of the fixed assets acquired through "Other Costs", items with a value of \$ 39,000 were accounted for. This amounted to 93 per cent of all the equipment financed under this line item.

The inventory of commodities was located in five zones: Bougouni, Gao and Mopti, San, Bamako, and Nioro and Dilly. All zones except Nioro and Dilly were visited; this was because of difficult access to that area. However, USAID/Mali's Financial Analyst, just prior to our audit, had made an unannounced visit to Nioro for the purpose of taking an inventory; we did not see the results of his trip, however. Therefore, the inventory in that zone has been excluded from the scope of our audit. (We have made repeated inquiries into obtaining a copy of the results, without success.)

The inventory team consisted of:

- an engineer from LESD capable of identifying the equipment to be inventoried
- a member of the USAID/Mali controllers' staff
- a member of our audit team

The inventory schedule took seven days. Everything was inventoried except the metal stoves because of their great number and relatively low unit cost (CFA F 4,160). The time table was:

- Bamako area (one day): The fixed assets were located within a radius of 40 kilometers around Bamako.
- Bougouni area (one day): Most of the fixed assets were located in the villages situated on the road to Bougouni (160 kilometers from Bamako). The team went to Tonfa (60 kilometers from Bougouni), and on their return to Bougouni went to Tourakoro (40 kilometers of track) before returning to Bamako.
- Gao area (five days): The team covered 1200 kilometers to reach Gao, after inventorying the equipment installed in the San and Mopti regions. From Gao, the team went to Ansongo (100 kilometers of track) before returning to Bamako.

A map of Mali and the location of the zones is at Table II, page 20.

Owing to the lack of any analytical follow-up by the grantee capable of determining the production cost of goods partly or wholly fabricated by the project, we calculated the approximate cost of these fixed assets by taking into account the different cost elements involved in their production. Excluding Niara and Dilly, our inventory accounted for 96 per cent of the cost of fixed assets financed under the line item "Commodities". This included fixed assets located at LESO, such as books, instruments, tools and computer equipment. The zones' inventories consisted of technology installations.

1.3.c . Compliance With Grant for Use of Local Currency and Commodity Funds

We did not notice any significant instances of non-compliance with the grant in the use of funds. There was a misclassification of construction costs of \$77,319 in the "Other Costs" line item, however which has the effect of reducing "Other Costs" and increasing "Construction". Also, the total amount of \$1,77,000 originally obligated for the commodity budget line item has not been completely disbursed. There remains a balance of \$122,395 which should be deobligated.

As a result of our audit, however, we believe that the project has not complied with minimum accountability standards as prescribed by the grant agreement. Accounting records were not properly established or maintained, documentation was incomplete, and the staff was not adequately trained. These non-compliance problems are related to internal control deficiencies. For items not tested, nothing came to our attention that caused us to believe that untested items are not in compliance with applicable laws and regulations.

1.3.d. Recommendation of Disallowed Amounts

Our review of the accounts consisted of making a detailed analysis of all expenditures from 1978 to 1985 in the line item "Other Costs". The amounts of the advances granted by USAID/Mali and the amount of the expenditures committed by the project were obtained from the following monthly statements:

- detailed receipts and expenditures documents (from the start-up of the project to February, 1985)
- disbursements statements (from March, 1985)

The total amount of expenditures recorded on the above documents was reconciled with the amount recorded in the bank ledger kept by the project's accountant. A review of the bank ledger was carried out in order to reconcile the details of monthly expenditures with the corresponding invoices.

We conclude from our analysis that the project will have to refund a net total of \$92,018 consisting of three separate components:

- \$89,526 to be refunded by the project to USAID/Mali because expenditures were not properly justified.
- \$4,882 owed by USAID/Mali to the project because the project had incorrectly requested reimbursement which was less than the actual documented expense.
- \$7,374 owed to USAID/Mali for inventory which has been destroyed or is unaccounted for.

Therefore, USAID/Mali should issue a bill of collection to the Solar Energy Lab for \$92,018 representing unjustified and undocumented reimbursements during the life of the Renewable Energy Project (688-0217). (Refer to Sections 3 and 5 for details of the adjustments).

2. EVALUATION OF THE INTERNAL CONTROL SYSTEM

2.1. RECEIPTS AND DISBURSEMENTS

2.1.a. No File of Suppliers' Delivery Orders

Criteria: Delivery orders sent by suppliers connected with the acquisition of equipment should be kept, in order to have a complete file available for each transaction, composed of the ordering, delivery and invoicing functions.

Condition: The project maintains no file of delivery orders; only the requests for checks, which serve as purchase orders, are attached to the invoices sent by suppliers.

Cause: The project has never systematically filed delivery orders, on the pretext that this is not a normal accounting requirement of public departments, and the establishment of such a system had never been explicitly demanded by USAID/Mali.

Effect: The present filing system does not facilitate any checking that could verify the delivery and invoicing functions. Consequently, the accounting department does not have the means for a follow-up procedure to claim credit memos from suppliers in case of partial delivery or complete lack of delivery.

Observation No. 1: The project should keep all suppliers' delivery orders and attach them to the corresponding invoices, to ensure that all items invoiced by suppliers have actually been received. Preferably, no payment should be made for items before they are received. However, all items not delivered, for which payment has been made, should generate a request for a credit memo addressed to the supplier which should be recorded concurrently in a register of requests for credit memos. When the credit memo is received from the supplier, it should be entered into the register to offset the outstanding request. The credit memo follow-up should consist of a periodic review (at least monthly) of the register of requests for credit memos in order to ensure that:

- all requests for credit memos can be reconciled to a corresponding credit memo; and
- all credits have been followed by payment of a refund to the project, or by a subsequent delivery.

2.1.b. No Separation of Duties for Expenditures Made at Zone Level

Criteria: The purchasing process can only be effectively controlled if there is a strict separation between the tasks of ordering, receipt and payment.

Condition: In accordance with the budget prepared by the project liaison engineer, the area controller generates a payment order and has it approved by the "Commandant de cercle" (local government official). The "regisseur" (field agent) writes out a check payable to the area controller based on the payment order. After disbursing the funds, the area controller gives the corresponding justification documents to the "regisseur" for purposes of verification. Periodically, the liaison engineer supervises these different operations by comparing the budget with the disbursements in order to verify their propriety and to explain possible variances between the amount budgeted and the amount actually spent.

Cause: There is no separation of the tasks involved in disbursements made by the zones since the area controller receives the funds, pays the expenses and gives the justification documents to the "regisseur". The operations connected with disbursements in the zones are checked by the liaison engineer; however, this reconciliation is not recorded on any document.

Effect: The lack of any record of the control procedures being carried out by the liaison engineer makes it impossible to ensure or confirm the reliability of the reconciliation operations.

Observation No. 2: The liaison engineer should carry out the control procedures before any new advance of funds is released to the area controller, and should record the reconciliations so as to have evidence of the propriety of the expenditures.

2.2 PROTECTION OF ASSETS AND THEIR USE IN ACCORDANCE WITH PROJECT OBJECTIVES

2.2.a. No Fixed Assets Register

Criteria: Maintenance of a fixed assets register which lists all fixed assets is necessary to permit a comprehensive system of inventory valuation and location.

Condition: The project has never made use of a fixed assets register. The only source of information consists of:

- the purchase order (P.O) file for "commodities"; follow-up would be difficult in the event of loss of documents;
- the cards ("Fiches détenteurs") which list all the fixed assets acquired in local currency (other costs), regardless of the funding source, but which do not identify

the equipment financed by USAID/Mali.

Cause: This system of fixed asset management seemed to meet the requirements of the project managers, who did not attach particular importance to the origin of the equipment, since all fixed assets were deemed to be the project's property. Moreover, at the start of the project, no criteria were established by USAID/Mali concerning the management of fixed assets.

Effect: The modest system established by the project does not permit a comprehensive follow-up of fixed assets, capable of minimizing exposure to physical deterioration and/or theft. Moreover, from an accounting point of view, the project does not recognize the progressive depreciation of its fixed assets by means of amortization. Although the project cannot be compared to a commercial company which regularly sells off part of its fixed assets, it may have to dispose of equipment. In such a case, it would be important to know the accrued depreciation in order to negotiate the resale price, taking into account the net book value to avoid a loss.

Observation No. 3: USAID/Mali should require LESO to establish a fixed assets register of all the project's assets, containing the following information:

- Description of Equipment
- Date of Acquisition
- Supplier's Name
- Total Quantity
- Quantity per Funding Source
- Unit Price
- Total Price
- Annual Depreciation (Rate and Amount)
- Accrued Depreciation
- Net Book Value
- Location
- Purchase Order Number
- Receiving Record Number

When fixed assets are transferred to the GOM, it will be possible to determine their values and to ensure that all the equipment financed by USAID/Mali is effectively handed over to the government.

2.2.b. Few Receiving Records

Criteria: There should be complete file of all receiving records concerning fixed assets acquired through funding under the budget line item "Commodities". The receiving records should be made out in duplicate and signed by the Project Director as soon as the equipment is received, with one copy sent to the USAID/Mali Management Officer and the other copy kept by the project.

Condition: We determined that most of the receiving records were not available at the project office. We subsequently found the missing receiving records in various USAID/Mali departments and

concluded that the project followed the procedure of documenting the receipt and notifying USAID/Mali.

Cause: The project has not set up an adequate filing system, because the receiving records are not numbered consecutively, nor are they kept in the project office. While they are given a number, the sequence reflects all the channels through the project and does not provide the necessary control over receipts of goods.

Effect: Because the receiving records are incomplete, it is not possible to ensure that all the equipment appearing on the purchase orders has actually been received by the project, with the result of considerably limiting the effectiveness of verifying the fixed assets, and thereby increasing the risk of loss or theft.

Observation No. 4: Establish a consecutive numbering system to be used only for the receiving records. The documents should be made out in triplicate and distributed as follows:

- one copy sent to USAID/Mali
- one copy kept at the store
- one copy sent to the Accounting Department to update the fixed assets register.

This would make it possible to verify the receipt of fixed assets provided that a periodic (annual) reconciliation is made between the purchase orders and the receiving records. A list of undelivered articles would then be drawn up and sent to USAID/Mali, so that the latter could take the necessary steps to remind the supplier to fulfill his obligation.

2.2.c. No Security Control Over Stored Equipment

Criteria: Equipment should be stored under conditions which make it possible to ensure the preservation of the project's assets.

Condition: During our physical inventory of the equipment, we observed that certain articles received at the beginning of 1984 were stored in the yard of the Solar Energy Laboratory.

Cause: This situation can be explained by the lack of storage space and by handling difficulties, due to the weight of the articles concerned. This applies particularly to solar pumps which were to be installed in the various zones, and for which the project would like USAID/Mali to pay installation costs.

Effect: Under the present storage system it is not possible to ensure the preservation of the equipment concerned, which is currently exposed to the double risks of physical deterioration (bad weather) and theft (in spite of the presence of a night watchman). Project managers should request USAID/Mali to absorb the pump installation costs, so that the equipment can become operational and be transported to the zones as soon as possible. Concurrently, the project should negotiate with USAID/Mali to obtain permission to

temporarily store the equipment mentioned above in the new laboratory buildings, although these buildings have not yet officially been placed at the project's disposal.

Observation No. 5: USAID/Mali should act to ensure the physical protection of project assets by a combination of improved storage and accelerated deployment to the project zones.

2.2.d. Unrestricted Access to the Library

Criteria: Access to the library should be strictly controlled, to ensure the preservation of the project's books and documents.

Condition: There exists no control over access to the library. We noticed repeatedly that the person in charge of the library frequently left the library unattended.

Cause: The easy access to the library is due to the fact that the librarian frequently leaves without locking the door.

Effect: It is not possible to limit the risks of loss or theft of documents or books. Apart from any monetary losses, it would be difficult to replace these since most of them were bought abroad.

Observation No. 6: USAID/Mali should require that the Solar Energy Lab be locked whenever the librarian leaves to provide for better security of the project's documents and books.

2.2.e. No Follow-up on Book Loans

Criteria: The 15 day lending period for books should be enforced.

Condition: Books borrowed several years ago have not yet been returned to the library. In at least one case, a book was taken out nine years ago, in 1977.

Cause: The first inventory of books loaned out occurred in December, 1985. The memo then circulated by the Project Director has produced limited results, as only a few books have been returned. We know of no further follow-up attempts.

Effect: The lack of book loan follow-up could result in the loss of additional books from the library, to the detriment of the project. Even if the borrowers responsible for the losses were made to repay the cost of the books, the library would be deprived of these volumes permanently since they were bought abroad, and could by now be irreplaceable.

Observation No. 7: USAID/Mali should require the Solar Energy Lab to implement a strict and regular book loan control system, based on a monthly review of lending cards utilizing the following limits:

- loan periods of 15 days, with a 15 day renewal.
- loans of two books per person at any one time.

2.2.f. No Control Over Equipment Loans

Criteria: Equipment should only be used within the framework of the project, in accordance with the regulations laid down in the project's grant agreement.

Condition: Sometimes, project officials have supplementary work to do at home, at the request of their department heads. This involves borrowing equipment to complete the work, with only the verbal permission of the department head.

Cause: No written loan authorization occurs to record the equipment's movement. Such documentation would have made it easier to verify the existence of the equipment.

Effect: The present situation poses problems of locating the equipment and increases the risk of loss.

Observation No. 8: USAID/Mali should require the Solar Energy Laboratory to implement strict controls over equipment loans,

to include written authorization by department heads, and to assign one person to control a central file of equipment loaned out.

3. PHYSICAL INVENTORY OF FIXED ASSETS

We determined that LESO maintained no fixed assets register, as has already been stated in our comments on internal control deficiencies. LESO does not know the cost of any of their inventory, although the information can be obtained by reviewing purchase orders or invoices, and by adding in the workshop production costs, if any.

Due to its lack of knowledge of the value of all the equipment, USAID/Mali asked us to take an inventory of these assets and to determine their cost, as well as the physical condition they were in.

Our results indicate that 96 per cent of "Commodities" inventory and 93 per cent of "Other Costs" inventory were accounted for by our auditors. However, we recommend that USAID/Mali be reimbursed \$7,374 for inventory which has been destroyed or is unaccounted for.

3.1 ITEMS FINANCED AS "COMMODITIES"

There are three sources for this inventory:

- Commodities purchased from abroad (primarily from the US)
- Items fabricated by LESO from locally-purchased goods
- Items fabricated by LESO from a combination of goods purchased both locally and from abroad.

Our physical inventory was carried out in the zones of Bougouni, San, Bamako, and Gao and Mopti. The Nioro and Dilly zones were not inspected due to difficult access. However, as mentioned previously, USAID/Mali's Financial Analyst had made a trip to those zones to inspect the inventories. His results were not available to us at the time of this report, and we have not included this inventory in our scope.

We determined the cost of the assets located in the zones by referring to documents and data available at LESO, and arrived at the following results:

Location	Amount CFA F	Amount US \$	Percent
San	6,545,905	18,703	5
Nioro and Dilly	42,878,837	122,511	35
Bougouni	21,101,567	60,290	17
Bamako	18,809,966	53,743	15
Gao and Mopti	34,166,488	97,618	28
	-----	-----	---
	123,502,763	352,865	100
	=====	=====	===

Refer to the map on page 20 for locations and valuations.

The costing methods used were as follows:

1. Commodities purchased abroad - we determined the purchase prices covering delivery in Bamako from the purchase orders.
 2. Items fabricated by LESO from locally-purchased goods
- and
3. Items generated from a combination of local and imported purchases, and then fabricated by LESO:

We used supporting vouchers (check requests and invoices) and purchase orders to determine the purchase costs of the components. To these basic costs, we added identifiable installation costs of transportation to the zones, remuneration of engineers and remuneration of personnel employed to fabricate the fixed assets.

A summary of technology installations by zones follows at Table I.

TABLE 1

TECHNOLOGY INSTALLATIONS BY ZONE

REGION	DESCRIPTION	QUANTITY	VALUE CFA F
SAN	Water heater	1	88,275
	Dryer	4	392,000
	Distiller	2	72,688
	Refrigerator	1	1,406,900
	Lighting system	2	1,161,735
	Weather station	1	2,301,107
	Metal stoves	270	1,123,200

		18,703	6,545,905

NIOU and DILLY	Pumps	4	36,019,265
	Refrigerator	1	1,406,900
	Distiller	2	72,688
	Lighting system	3	1,742,602
	Weather station	1	2,301,107
	Water heater	1	88,275
	Metal stoves	300	1,248,000

		122,511	42,878,837

BOUGOUNI	Water heater	1	88,275
	Distiller	1	36,344
	Chinese digester	1	251,356
	Refrigerator	1	1,406,900
	Mill	1	15,231,850
	Lighting system	2	1,161,735
	Hand mill	1	0
	Weather station	1	2,301,107
	Metal stoves	150	624,000

		60,290	21,101,567

REGION	DESCRIPTION	QUANTITY	VALUE CFA F
BAMAKO			
	Windmill	1	1,214,875
	Chinese digester	1	201,085
	PV UPS	1	1,707,450
	Weather station	1	2,301,107
	Indian digester	1	1,378,633
	Refrigerator	1	2,170,000
	PV pump	1	9,004,816
	Metal stoves	200	832,000

		\$53,743	18,809,966

GAO and MOPTI			
	Lighting system	4	2,323,469
	Pumps	3	27,014,449
	Water heater	1	88,275
	Refrigerator	1	1,406,900
	Dryer	3	294,000
	Distiller	2	72,688
	Weather station	1	2,301,107
	Metal stoves	160	665,600

		\$97,618	34,166,488

	TOTAL ALL 5 ZONES	\$352,865	123,502,763
		*****	*****

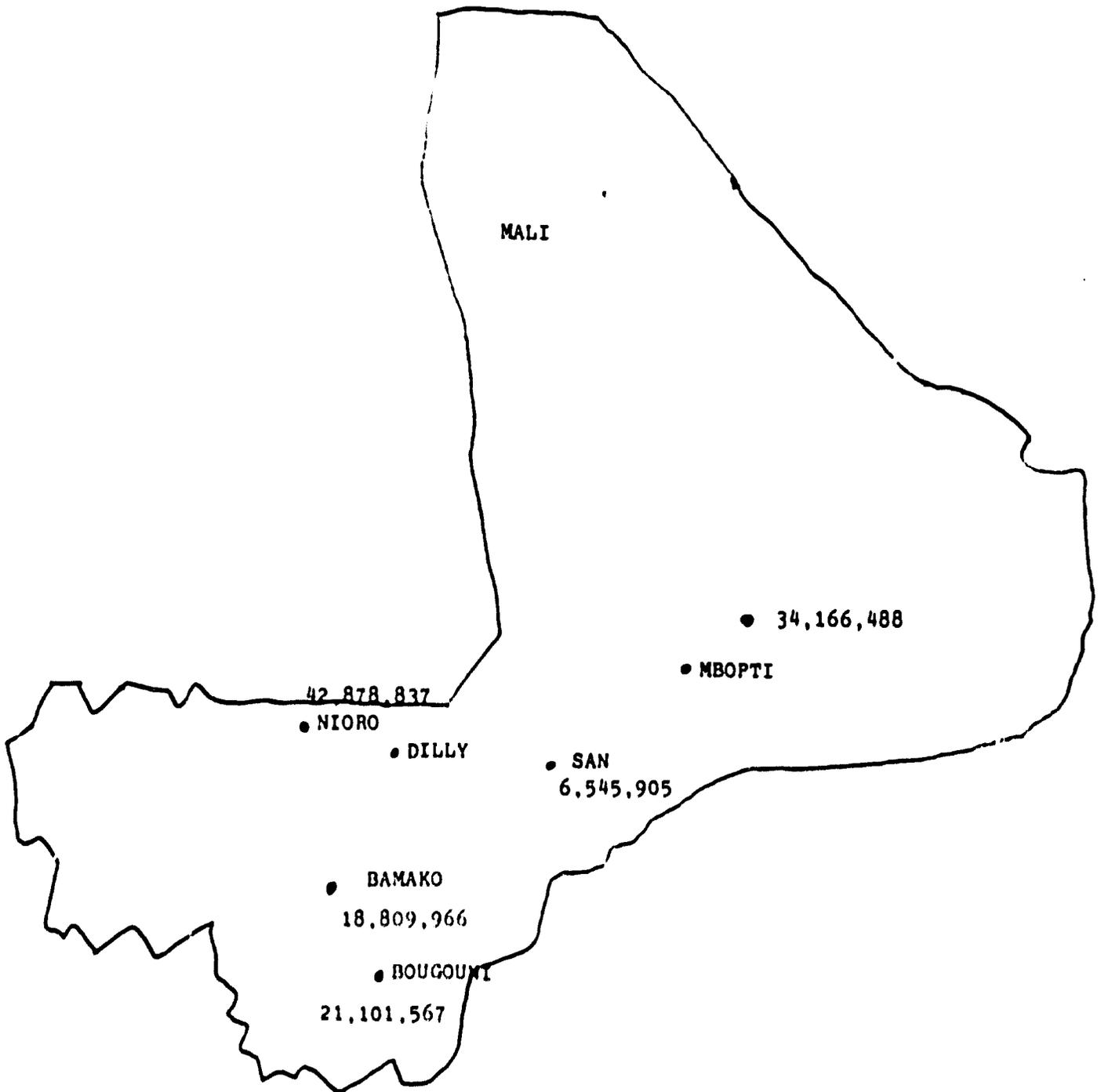
FUNCTIONAL DISTRIBUTION BY MAJOR CATEGORIES

Pumps	8	72,038,530
Mill	1	15,231,850
Weather stations	5	11,505,535
Lighting systems	11	6,389,541
Refrigerators	5	7,797,600
Metal stoves	1,06	4,492,800
All others	--	6,046,907

	TOTAL	123,502,763

TABLE II
COSTS OF EQUIPMENT IN ZONES

CFA F



Excluding the Nioro and Dilly zones from our scope, the amount of inventory that the project should have had and what we actually counted was:

DESCRIPTION	PER BOOKS	PER COUNT	DIFFERENCE	
			NOT INVENT- ORIED	NOT ACCOUNT- ED FOR
At laboratory - books, computer equipment, tools calculators.	\$194,678	\$189,264	-0-	\$5,414
Technology installations	\$230,354	\$219,420	\$10,934	-0-
	-----	-----	-----	-----
	\$425,032	\$408,684	\$10,934	\$5,414
	-----	-----	-----	-----
			\$16,348	-----

We have accounted for 96 per cent of the fixed assets financed under the budget line item "Commodities". In technology installations, everything except 780 metal stoves valued at \$9,274 and one lighting system in Gao (the maternity ward in which it is located was closed) valued at \$1,660 were accounted for. (The value of the inventory in Nioro and Dilly was \$122,511. This is not included in our statistics.)

The physical condition of the assets varied a great deal. Table III summarizes their condition, by region. The meanings of the categories are:

- Good condition: the equipment is functional and the user has demonstrated the capability to operate it properly.
- Destroyed: self-explanatory
- Return to LESO: the users have not shown a capability to effectively operate the equipment. It should be stored at LESO until it can be properly utilized.
- To negotiate: the users have not shown a capability to maintain the equipment but alternatives should be explored before removing it to LESO.
- To install: equipment was in transit at the completion of the project, but site preparation was complete.
- Unused: Unused, but the cost to repair or transport to LESO exceeds its value.
- On test: still being developed; upon completion of testing, equipment will be transferred to the users or to LESO, as appropriate.
- Not seen: self-explanatory. See report comments for

description of equipment not seen.

Based upon these descriptions, it is our opinion that USAID/Mali should be reimbursed for the inventory that has been destroyed (\$1,960) and the amount unaccounted for (\$5,414). This totals \$7,374. All other equipment is functional or uses for it are being explored, so it seems reasonable to maintain its present status.

TABLE III

PHYSICAL CONDITION OF TECHNOLOGY INSTALLATIONS

REGION	TOTAL INVENTORY	GOOD CONDITION	DESTROYED	RETURN TO LESO	OTHER
SAN	\$18,703	\$ 7,799	\$ 1,120	\$ 6,575	E \$ 3,209
BOUGOUNI	60,290	49,555	--	8,234	C 715 E 1,785
BAMAKO	53,743	11,453	--	--	A 25,728 C 574 D 13,610 E 2,378
GAO & MOPTI	97,618	460	840	41,301	B 51,456 E 3,561
TOTALS	\$230,354 *****	\$69,267 *****	\$1,960 *****	\$56,110 *****	A \$25,728 D 51,456 C 1,209 D 13,610 E 10,934 ----- \$103,017 *****
OTHERS:	A to negotiate	B to install	C unused	D on test	E not inventoried

3.2. ITEMS FINANCED AS "OTHER COSTS"

The inventory financed under the line item of "Other Costs" consists of furniture for the laboratory. The amount of equipment that was properly justified totalled \$99,206, which includes freight and installation costs. Of this, the amount actually paid for the purchase of the furniture (as determined from purchase orders and invoices) was \$39,189. Our physical count was valued at \$ 36,283, or 93 per cent of the total. The \$2,906 difference is due to breakage and wear.

4. COMPLIANCE WITH TERMS OF THE GRANT AGREEMENT

Another objective of the scope of our work was to assess conformity of the project with the provisions of the grant agreement (as revised) relating to the use of the funds granted and with provisions relating to accounting and file maintenance according to generally accepted accounting principles and practices, which are compatible with realizable local standards and practices.

Examination of the grant agreement calls for the following comments relating to the use of the funds. The funds authorized under the grant agreement, whose initial amount of \$2,174,000 was increased through implementation letters to the final total of \$4,517,000 have been expended in conformity with the objectives of the project as defined by the grant agreement. Specific comments relating to the line items we were requested to audit are:

- "Commodities" line item: The obligations for "Commodities" which were fixed at \$1,277,000 have not been totally expended. The total amount expended at the end of the project was \$1,154,605, leaving a balance of \$122,395 unexpended. The amount actually expended were verified through examination of source documents.
- "Other Costs" line item: Expenses related to construction were financed from "Other Costs" (local currency denominated expenses) and fell into the following two categories:

. construction of a new laboratory	CFA F	23,989,370
. construction of provisional workshop and library	CFA F	3,072,447

	CFA F	27,061,817
		or

\$ 77,319

The amount budgeted for this line item was \$752,700. The amount actually expended was \$799,486. The effect of the reclassification is to reduce the amount actually expended to \$722,167, which is under the maximum of this particular line item.

Examination of the grant agreement regarding the provision for record-keeping calls for the following comments. Section B2, Appendix 2 of the grant agreement provides that the grantee must:

- a. "Carry out the project, or cause it to be carried out with due diligence and efficiency, in conformity with sound technical, financial and management practices".
- b. "Provide qualified and experienced management for, and train such staff as may be appropriate for the maintenance and operation of the project".

Section B.5 provides that the grantee must "maintain or cause to be maintained, in accordance with generally accepted accounting principles and practices consistently applied, books and records relating to the project". These books and records shall be audited regularly in accordance with generally accepted auditing standards and shall be kept for a period of three years after the date of the last disbursement by USAID/Mali. These books and registers shall also indicate "the nature and extent of solicitations of suppliers of goods and services acquired, the basis of award of contracts and orders" as well as the overall progress of the project toward completion.

While the project set up technical teams capable of discharging project related duties achieving project objectives, it lacked equally efficient administrative and financial capabilities. The personnel employed as accountants were not trained specialists in that discipline. In particular, the person responsible for all accounting and bookkeeping operations was not a trained accountant, and played essentially a cashier role for the project. The books and records were not properly set up or maintained, documentation was incomplete and/or difficult to audit and the staff was not well trained or experienced.

As a result of our audit, we believe that the project has not complied with minimum accountability standards as prescribed by the grant agreement. In terms of compliance and internal control, the lack of an effective system of internal controls over purchases, cash advances, and inventories of commodities, books and equipment, was a major weakness in this program. Accounting records were not properly established or maintained, documentation was incomplete, and the staff was not adequately trained. These non-compliance problems are related to internal control deficiencies. For items not tested, nothing came to our attention that caused us to believe that untested items are not in compliance with applicable laws and regulations.

However, the results of specific audit tests established a reasonable valuation for the inventories and proper documentation was seen for most disbursements. The documentation was not found at the project's office, but in various locations at USAID's offices, and this is the factor responsible for our decision to state that the project did not meet the minimum requirements of Section B.5.

If measured against USAID minimum requirement of Section 121(d)

of the Foreign Assistance Act, the project is minimally satisfactory in the requirement to "provide adequate identification and control over receipt and expenditure" of project funds through the use of its bank book.

However, Section 121(d) of the Foreign Assistance Act (FAA) does not address the accountability standards for commodities as reported in RIG/A/DAKAR Audit Report 7-625-86-5 dated March 12, 1986, "Audit of AID Compliance with Section 121(d) of the Foreign Assistance Act".

A comparison of 121(d) standards with minimum generally accepted accounting standards is provided in Table IV.

TABLE IV

BOOKS, JOURNALS AND DOCUMENTS TO BE PROVIDED

	UNDER PERFECT SYSTEM	UNDER FOREIGN ASSISTANCE ACT SECTION 121(d), MIN. REQUIREMENTS
Bank Book	yes	yes
Commitments Journal	yes	yes
Files of Invoices Payable & "Settle- ment of Commitments"	yes	yes
Donor's Account	yes	no
Monthly Bank Reconciliation	yes	yes
Physical Inventory of Commodities & Fixed Assets	yes	no
Fixed Assets Register	yes	no
Balance Sheet & Statement of Income & Expenses	yes	no
Annual Inspection of Project	yes	no
	---	--
Total Number of Items	9	9
Items Meeting the Minimum Standards	--	4

In summary, while a previous audit report indicated "significant internal control deficiencies" exacerbated by the lack of separation of duties, our extensive audit work of fixed assets and "Commodities" and "Other Costs" line items did result in our being able to account for the majority of the assets and to verify the receipts and disbursements in the two line items. Since the project has been completed, observations and recommendations are applicable to future projects. It is hoped that implementation of these recommendations will facilitate the management of future USAID/Mali projects.

5. RECOMMENDATIONS FOR DISALLOWANCES

Our work involved reviewing all documentation for the disbursements made under the line items of "Commodities" and "Other Costs". The results of our audit are summarized below :

	Commodities	Other Costs
Total Amount to be Justified	\$ 1,277,000	\$ 752,700
Amount Justified	1,154,605	771,604
Amount to be Reclassified	-	(77,319)
Amount Unexpended	122,395	58,415
Amount Unjustified	\$ 0	\$ 84,644

The detail of the amount unjustified has three components: amounts to be disallowed because they have not been justified, amounts to be disallowed because the justification was unacceptable or there were mathematical miscalculations, and amounts previously disallowed which are now justified.

The net amount of the refund to be made to USAID/Mali is \$84,644. Details of the three components are :

Disallowed, not justified	\$ 72,419
Disallowed, unacceptable	\$ 12,225
Now justified	\$ -0-

All vouchers from December 28, 1979 to November 30, 1985 were audited, with the exception of 72 from October, 1981, which could not be located. These totalled CFA F 2,188,125 (\$6,252) and were all disallowed.

Keep in mind there is an additional disallowance recommended of \$7,374 for inventory which has been destroyed or is unuseable. This must be added to the above \$84,644 to obtain the total refund of \$92,018 due USAID/Mali.

A summary of disallowances of "Other Costs" by line item is at Table V.

5.1. AMOUNTS NOT JUSTIFIED

This category is self-explanatory. For all expenses, proper documentation was necessary for us to be able to certify the expenses as justifiable. Our examination showed that expenses totalling CFA F 25,346,731 (\$72,419) were not properly documented.

5.2. AMOUNTS JUSTIFIED, BUT UNACCEPTABLE

This category is a grouping of expenses for which documentation exists, but which was invalid, or had been miscalculated on check requests or disbursement statements. The total in this category is CFA F 4,278,535 (\$12,225)

This includes expenditures accounted for and for which the project has not yet requested reimbursement because they miscalculated a disbursement statement or requested less than the actual expenditure. According to our examination, USAID/Mali should reimburse CFA F 1,708,778 (\$4,822) to the project. This is included as an offset in the total of CFA F 4,278,535 above.

5.3. AMOUNTS PREVIOUSLY DISALLOWED, NOW JUSTIFIED

There are no unjustified vouchers for which the project has subsequently submitted proper documentation.

TABLE V

"OTHER COSTS" SUMMARY OF PROJECT COST REIMBURSEMENTS, BY LINE ITEM
AND PROPOSED DISALLOWANCES AND ADDITIONAL PROJECT COST

DETERMINATION, PERIOD FROM DECEMBER 28, 1979 TO NOVEMBER 30, 1985

AMOUNTS IN CFA FRANCS

Line Items	Cost Reimb. Received by Project	Unjustified Expenditures	Project Exp. to be Paid by USAID	Net Adjusted Balances
Local Training	5,056,705	(659,550)	--	4,397,155
Equipment	35,884,572	(578,883)	--	35,305,689
Recurrent & Operating Costs	109,056,344	(8,197,658)	--	100,858,686
Research & Development	80,212,021	(10,951,783)	6,120	69,266,358
Wages & Allowances	39,022,730	(815,250)	10,170	38,217,650
Travel Expense	28,947,556	(6,328,924)	50,420	22,669,052
Contingencies & Inflation	1,506,838	(67,958)	--	1,438,880
	-----	-----	-----	-----
Subtotal	299,686,766	(27,600,006)	66,710	272,153,470
Advances to Zones	--	(2,733,580)	1,397,175	(1,336,405)
Advances to Funds	--	(1,004,458)	244,893	(755,565)
	-----	-----	-----	-----
TOTAL	299,686,766	(31,334,044)	1,708,778	270,061,500
	*****	*****	*****	*****
	\$ 856,248	\$ (89,526)	\$ 4,882	\$ 771,604
	*****	*****	*****	*****

6. SUMMARY OF RECOMMENDATIONS AND OBSERVATIONS

Our audit focused on evaluating the project's internal control system, the inventory controls (as well as taking a physical inventory), compliance with the terms of the grant agreement, and recommending refunds by the project to USAID/Mali. Our recommendations in those areas follows.

6.1. INTERNAL CONTROL SYSTEM

Since the audit was performed four months after the completion of the project, our recommendations are not applicable to the Mali Renewable Energy Project as such, but should be instituted for any future projects.

Internal control weaknesses basically consisted of poor and inadequate record-keeping, no separation of duties over receipts and disbursements of advances to the zones, and lack of security for fixed assets.

Recommendation No. 1

There should be strict separation of the cash functions of receipts and disbursements. Expenses should be documented before they are paid, and regular reconciliations of receipts and disbursements should be performed and documented by someone other than the person responsible for the disbursements. (Refer to 2.1.b.)

Recommendation No. 2

A fixed assets register should be established as described at 2.2.a. All relevant documentation, such as delivery orders, receiving records, purchase orders, etc. should be filed in an orderly manner to support the details in the fixed assets register (Refer to 2.1.a. and 2.2.b.).

Recommendation No. 3

Equipment, inventory and books should be adequately protected and access to them should be controlled in order to limit the risk of loss by theft or physical deterioration. (Refer to 2.2.c., 2.2.d., 2.2.e., and 2.2.f.).

6.2. PHYSICAL INVENTORY

We were required to take an actual count of the inventory on hand, determine its physical condition and calculate the cost of each item in order to give LESO some idea of what the fixed assets amounted to.

We were able to account for most of the inventory except that located in Niéro and Dilly, which USAID/Mali's staff had inventoried. Generally, the physical condition was good, however there were several items that were in a state of disrepair.

6.3. COMPLIANCE WITH THE TERMS OF THE GRANT AGREEMENT

Compliance with the terms of the use of the funds granted by USAID/Mali was not a problem. In fact, both line items were less than completely expended.

However, compliance with the record-keeping requirements of the grant agreement was a problem. The project technically met those requirements, but the poor record-keeping resulted in a greater workload for our staff in performing the necessary tests to establish the validity of the transactions and in valuing the fixed assets. Since the project technically was in compliance with the terms of the grant agreement, we have no recommendation. (Refer to Section 4).

6.4. DISALLOWANCES FOR REIMBURSEMENT

The amount that USAID/Mali should be refunded by the project is \$ 92,018. This consists of \$7,374 for inventory which is unaccounted for or has been destroyed, and \$84,644 of unjustified and undocumented reimbursements of "Other Costs".

Recommendation No. 4

USAID/Mali should issue a bill of collection to LESO for \$92,018.

ACTION: RIG-2 INFO: DCM

VZCZCTAA541BMA322
 OO RUTADS
 DE RUTABM #5623 2661516
 ZNR UUUUU ZZH
 O 231515Z SEP 86
 FM AMEMBASSY BAMAKO
 TO AMEMBASSY DAKAR IMMEDIATE 5413
 BT
 UNCLAS BAMAKO 05523

LOC: 337 494
 23 SEP 86 1512
 CN: 27342
 CHR: AID
 DIST: RIG

ADM AID

FOR: RIG/A/A

E.O. 12356: N/A
 SUBJECT: DRAFT AUDIT REPORT - RENEWABLE ENERGY PROJECT -
 - 688-0217.

1. REQUEST DAKAR PROVIDE MISSION WITH COPY OF SUBJECT DRAFT IN FRENCH. ALSO PLEASE FORWARD FINAL REPORT IN FRENCH AND ENGLISH.
2. IN PRINCIPLE, MISSION CONCURS IN RECOMMENDATION INCLUDED IN SUBJECT DRAFT REPORT. HOWEVER GIVEN SHORT TIME FRAME AND OTHER MORE PRESSING PRIORITIES, OUR CONTROLLER STAFF HAS NOT BEEN ABLE TO THOROUGHLY REVIEW DRAFT REVISIONS.
3. RE RECOMMENDATION NO. 1: MISSION IN RECEIPT OF REQUEST FROM THE SOLAR LAB TO PROVIDE FUNDING FROM PROJECT TO INSTALL ELECTRICAL HOOK UP IN LAB FACILITIES CONSTRUCTED UNDER THE PROJECT. IN FACT, CONSTRUCTION CONTRACT DID NOT INCLUDE COST FOR ELECTRICAL INSTALLATION. USAID AGREES WITH LAB DIRECTOR THAT THIS WAS AN OVERSIGHT AND STANDS READY TO CONCUR IN FUNDING WORK BASED ON CERTAIN CONDITIONS. FYI CURRENT ESTIMATE FOR PROPOSED WORK IS CFA 12,483,867. END FYI. USAID WILL ADVISE THE LAB THAT FUNDING CAN ONLY BECOME AVAILABLE FOLLOWING REIMBURSEMENT TO USAID OF ALL FUNDS ADVANCED TO THE LAB BY USAID WHICH HAVE NOT BEEN PROPERLY JUSTIFIED IN ACCORDANCE WITH THE TERMS OF THE PROJECT AGREEMENT.

FOLLOWING RECOVERY OF OUTSTANDING ADVANCES AND COMPLETION OF ELECTRICAL HOOK UP, ALL REMAINING FUNDS WILL BE DEOBLIGATED.

4. RECOMMENDATION NO. 2: (A): CONCUR IN RECOMMENDATION. MISSION WILL REQUEST GRM ASSURANCE THAT PROJECT COMMODITIES WILL BE MAINTAINED AND CONTINUED USAGE WILL BE IN ACCORDANCE WITH USAID/GRM PROJECT AGREEMENT. USAID WILL REQUEST THAT PUMPS BE ADEQUATELY SECURED FOR SAFE STORAGE. SINCE THERE IS NO EVIDENCE BASED ON PAST PERFORMANCE THAT PUMPS COULD BE MAINTAINED ONCE INSTALLED. USAID WILL RECOMMEND THAT PUMPS NOT BE INSTALLED UNTIL LESO CAN INSURE PROPER MAINTENANCE, I.E. COVER RECURRENT COST. THIS PROBABLY MEANS IDENTIFYING A DONOR WILLING TO PROVIDE FUNDS FOR INSTALLATION AND MAINTENANCE OF PUMPS.

5. RE RECOMMENDATION NO. 3: AS STATED PARA 3 MISSION REQUESTING REIMBURSEMENT FOR ALL AMOUNTS FOR WHICH PROPER ACCOUNTING HAS NOT BE MADE. IF REIMBURSEMENT IS NOT RECEIVED WITHIN 60 DAYS FROM THE DATE, LETTER IS SENT TO LESO A FORMAL BOC WILL BE ISSUED. RE RECOMMENDATION NO. 3 (A) WOULD APPRECIATE DETAIL TO SUPPORT SUMMARY IN TABLE II FOR ITEMS LISTED AS DESTROYED AND DETAIL TO SUPPORT AMOUNT LISTED AS UNACCOUNTED FOR ON PAGE 21 OF AUDIT REPORT. THIS DATA WILL BE HELPFUL IN SUPPORTING ANY CLAIM FOR REIMBURSEMENT MADE BY USAID IN ACCORDANCE WITH TERMS OF PROJECT AGREEMENT.

RYAN
BT
#5623

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