

PD-ABA-085

AUDIT OF  
COMMODITY MANAGEMENT IN SENEGAL

Audit Report No. 7-685-90-02

October 20, 1989

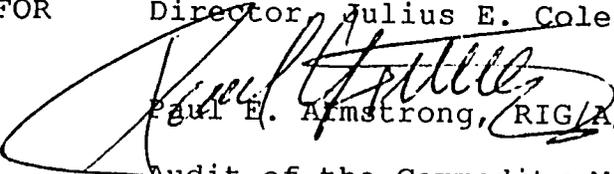
**AGENCY FOR INTERNATIONAL DEVELOPMENT**  
**OFFICE OF THE REGIONAL INSPECTOR GENERAL FOR WEST AFRICA**

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October 20, 1989

MEMORANDUM FOR            Director, Julius E. Coles, USAID/Senegal

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

SUBJECT:                    Audit of the Commodity Management  
                                 in Senegal (Audit Report No. 7-685-90-02)

The Office of the Regional Inspector General for Audit/Dakar has completed the subject audit. Five copies of the final report are enclosed for your action.

We appreciated the Mission's comments on the draft report and have included them in their entirety as Appendix 1. The comments were useful and we have made several revisions in the final report as a result of your suggestions. For those significant comments to which we took exception we included an explanation of both positions. In one case we have added a recommendation.

Please let me know within 30 days of receipt of this report of further action taken to close the recommendations. I appreciate the cooperation and courtesy extended to my staff during the audit.

## EXECUTIVE SUMMARY

Commodity management includes the full spectrum of activities relating to identifying, defining, obtaining, transporting, safeguarding, accounting for, utilizing and disposing of supplies and equipment necessary to accomplish the goals of the organization. Mission management is charged with the responsibility for assuring that the elements of commodity management are carried out in the most economical and efficient manner possible and that internal controls are in place and functioning so as to provide reasonable assurance that this will routinely occur.

The Office of the Regional Inspector General for Audit, Dakar, made a performance audit of commodity management in Senegal. The primary objective of the audit was to assess the adequacy of management of commodity in development projects in the Mission portfolio as of April 30, 1989.

The audit found that, overall, USAID/Senegal has an effective system to define commodity specifications, determine eligibility of suppliers and obtain necessary waivers for commodities. Additionally, the Mission's choice of procurement mode was determined to be appropriate.

The Mission, however, had overestimated commodity needs for certain projects and, in some cases, had not sought to identify least cost sources of supply. Controls over receipt, storage, utilization, accounting for and disposal within projects had some more serious weaknesses and require greater Mission oversight.

Care must be taken to arrive at realistic estimates of commodity needs to avoid waste. The need for about \$9 million of commodities in 3 of the 6 projects audited was overestimated by 29 percent or about \$2.6 million. Project planners had prepared unrealistic estimates and project review committees did not question the estimate's validity. As a result, A.I.D. funds were unnecessarily tied up, and procurement budgets and support costs were distorted. The report recommends that USAID/Senegal analyze commodity estimates on all ongoing projects and adjust unjustified estimates and funding where appropriate.

U.S. Government procurement organizations are encouraged to utilize GSA pre-negotiated schedules and prices in selection of sources of commodities. The Mission's Supply Management Office was aware of and had occasionally used GSA published prices. However, for certain commodities, notably office furniture, project managers had selected items from more expensive non-GSA sources. The report recommends that the

Director, USAID/Senegal direct that the Supply Management Office and Technical Assistance Contractors use GSA sources when appropriate for commodity procurement.

Commodities examined during the audit were generally received on time and in a usable condition. However, contrary to AID Handbook 1, some commodities were not properly accounted for nor used as intended. In most cases, adequate internal control systems had been put in place by the Mission but were not operating as intended or had fallen into disuse. Specifically, the audit found instances where receiving reports were not completed properly, certain items had not been received that were signed for, commodities were received but not entered into inventory records, items were delivered to project sites before needed, items were not used as intended and unneeded or expired commodities were not disposed of in a timely manner. For example, two Mitsubishi pickup trucks received in August 1987 have never been put into service but have been mothballed in a warehouse for over two years. The USAID maintains that these vehicles are "in reserve".

The report recommends that USAID/Senegal take action to assure that adequate internal control systems relating to commodity receipt, control and usage are in place and functioning within the projects, that \$1,000 in overpayments be collected from a vendor and that idle vehicles be placed in service or a justification made for maintaining them in "mothballed" status.

*Office of the Inspector General*

AUDIT OF  
COMMODITY MANAGEMENT IN SENEGAL

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AUDIT OF  
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PART I - INTRODUCTION

A. Background

Commodity management includes the full spectrum of activities relating to identifying, defining, obtaining, transporting, safeguarding, accounting for, utilizing and disposing of supplies and equipment necessary to accomplish the goals of the organization. Mission management is charged with the responsibility for assuring that the elements of commodity management are carried out in the most economical and efficient manner possible and that internal controls are in place and functioning so as to provide reasonable assurance that this will routinely occur.

As of May 31, 1989, USAID/Senegal had a portfolio of 27 active development assistance projects totalling obligations of about \$144 million and expenditures of about \$62 million.

Of the 27 projects, 13 involved the procurement of commodities. For these 13 projects, the Mission had estimated in project papers that it would need to procure about \$15 million of commodities (see Exhibit 1). The commodities included vehicles, office equipment, earth moving equipment, spare parts, water piping, medical supplies and contraceptives. Commodity needs, initial specifications, source and origin, and contracting mode are considered during the project design phase and summarized in the project paper as the Procurement Plan. The Plan is used as a basis for preparing the project agreement and, if adequate funding is available, as the budget for project commodities.

Direct commodity procurement is initiated when the Mission prepares a Project Implementation Order for Commodities (PIO/C). When properly signed by the Mission project officer, Controller and Executive Officer, the PIO/C serves as the formal document authorizing funds for the procurement. Once cleared, the PIO/C also establishes the authority to issue a purchase order or contract which is usually signed by the Executive Officer acting as contracting officer.

USAID/Senegal used various modes to procure commodities including: A.I.D./Mission direct procurement, technical assistance contractor procurement, host country procurement, and A.I.D./Washington direct procurement. Summaries were not available at the Mission but it appeared that most

procurements were made through Mission and technical assistance contractor modes, both offshore (outside of Senegal) and local. Direct Mission procurement is handled by the Supply Management Office (SMO). The SMO is directed by a Supply Management Officer and eight Foreign Service Nationals. The SMO is responsible for overseeing the entire process of commodity and maintains an extensive catalog section to assist in source selection. SMO selects the supplier, prepares the purchase order, monitors the status of the procurement action, receives the commodities from the transit agent, and prepares the payment voucher.

Compared to direct Mission procurement through the SMO, the Mission has less oversight over the procurements handled by technical assistance contractors, host country and A.I.D./Washington direct procurements, due to the remote location of procurement records.

Most commodities procured offshore are received at the Port of Dakar and processed by local transit agents to check quantities and condition, clear customs and deliver to the final destination. The Mission estimates that transit activities between off-loading at the port and delivery to the project take about 10 to 15 days.

After commodities are received, and based on a valid receiving report, invoice and Executive Officer approval, payment is made by the Controller's office.

## B. AUDIT OBJECTIVES AND SCOPE

The Office of the Regional Inspector General for Audit, Dakar, made a performance audit of commodity management in Senegal. The primary objective of the audit was to assess the adequacy of management of commodity procurement in development projects in the Mission portfolio as of April 30, 1989. Specifically, the audit sought to determine whether the Mission had:

- a. effectively planned for commodities in terms of needs, specifications, procurement mode, and waivers;
- b. complied with procedures for committing project funds for commodities;
- c. complied with requirements on competition, supplier eligibility and pricing; and
- d. established adequate controls over the receipt, storage, utilization, accounting for, and disposal of commodities.

The audit was conducted at USAID/Senegal in Dakar and at project sites located in Dakar, Fatick, Kaolack and Saint-Louis, Senegal. Auditors interviewed A.I.D., contractor, and host government personnel. Audit work included the review and analysis of project documents, contracts, receiving and inventory records, and payment support documentation.

To assess the Mission project commodities planning process, we selected for audit 6 of the 13 active projects based on size of planned commodity procurements. The 6 projects represented about \$13 million of the \$15 million of commodities reflected in the procurement plans of the projects (see Exhibit 1).

In assessing the adequacy of the Mission's direct procurement for projects, we tested 100 percent of the purchase orders (22) relating to the 6 sample projects issued by the Mission's Supply Management Office during the period October 1988 to May 1989, or about \$478,000 of procurements. This included purchase orders initiated by 5 of the 13 active projects having commodity requirements. One of the 6 projects had not initiated procurement actions as of the audit cutoff date.

Additionally, we reviewed 23 purchase orders issued in FY 1989 by technical assistance contractors selected on the basis of dollar value and current status of procurements. We selected (a) 10 purchases from U.S. suppliers under

Project 625-0248 valued at \$133,000 or about 26 percent of total procurement actions taken during 1988, and (b) 13 small local purchases under Project 625-0958 valued at \$12,000, representing 83 percent of the local \$14,000 in purchases of equipment during the most recent 13 months.

All of the commodities received under the 45 purchase orders were included in our sample for inspection. We attempted to locate, validate accountability for and determine the condition and usage of each of the items received under each purchase order.

As any additional test of source selection at SMO we included the purchase of office furniture from a non-GSA contractor at \$18,336 and made a price comparison with a GSA schedule and a GSA negotiated contractor. This order did not relate to the six sample projects.

We did not review procurement actions undertaken by the host government nor those conducted by A.I.D./Washington. According to Mission officials, these two procurement modes involved relatively insignificant amounts of procurement.

The auditors reviewed internal controls relating to commodity management at the Mission and at project sites. Additionally, we considered prior audit findings in RIG/A/Dakar audit report No. 7-685-87-11, Audit of A.I.D.'s Assistance to Family Planning in Senegal, September 30, 1987 relating to internal controls over commodities.

The audit was performed between May and July 1989, and was made in accordance with generally accepted government auditing standards.

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PART II - RESULTS OF AUDIT

Overall, USAID/Senegal has an effective system to define commodity specifications, determine eligibility of suppliers and obtain necessary waivers for commodities. A comparison of costs and benefits associated with direct mission procurement versus procurement through technical assistance contracts, revealed that there was no significant difference in costs and services between the two modes and therefore the Mission's choice of procurement modes was appropriate. Also, the Mission was following established systems and procedures to commit project funds.

The Mission, however, had overestimated commodity needs for certain projects and, in some cases, had not sought to identify least cost sources of supply. Controls over receipt, storage, utilization, accounting and disposal within projects had some weaknesses and required greater Mission oversight. The audit report contains recommendations to strengthen commodity management systems.

## A. Findings and Recommendations

### 1. Planning for Commodity Needs Should Be More Realistic

Care must be taken to arrive at realistic estimates of commodity needs to avoid waste. The need for about \$9 million of commodities in 3 of the 6 projects audited was overestimated by 29 percent or about \$2.6 million. Project planners had prepared unrealistic estimates and project review committees did not question the estimate's validity. As a result, A.I.D. funds were unnecessarily tied up, and procurement budgets and support costs were distorted.

#### Recommendation No. 1

We recommend that the Director, USAID/Senegal, analyze commodity estimates on all ongoing projects and adjust unjustified estimates and funding where appropriate, including \$2,230,000 on the Family Planning and Health Project (685-0248), \$411,000 on the Agricultural Production Support Project (685-0269) and \$100,000 on the Southern Zone Water Management Project (685-0295).

#### Discussion

Estimates which overstate a project's needs tie up resources which could be used for other elements of the project or for other projects. Although the audit did not disclose procurement of unneeded commodities, excessive estimates of commodity needs could result in their procurement, thereby wasting money and increasing A.I.D.'s vulnerability to fraud and abuse.

The audit disclosed overestimates totalling about \$2.6 million on three of the six projects audited. In one case, the need for commodities was overestimated by 44 percent. The overestimates resulted from breakdowns in the process such as failing to systematically document the need for each line of expense and using faulty baseline data and logic. As seen in the following examples, the Mission's overestimates were not identified and corrected by project review committees. Also, the Mission had not taken timely actions during project implementation to determine progress of commodity procurements, revalidate the estimated needs and adjust budgets to match actual requirements.

Family Planning and Health Project (685-0248) - In this project, commodity needs were overestimated by \$2,230,000 or about 50 percent. Project planners had estimated commodity procurements at \$5.1 million, of which \$2.1 million were for

contraceptives and \$3 million for clinical supplies. Contraceptives worth \$730,000 and clinical supplies worth \$1.5 million were not needed.

As a result of using faulty baseline data, contraceptive needs were overestimated by \$730,000. In computing the average number of potential users at each distribution center, the planners used 4 existing centers having 1,984 users and computed an average of 500 per center. The 500 figure was extrapolated to the remaining 15 centers and with growth projections, a year-by-year increase in the number of public sector users was prepared, resulting in an overall estimate of 200,000 users.

However, one of the centers located in the capital city of Dakar accounted for 1,300 of the total 1984 users, thereby distorting the average number of users per center. Holding all other factors constant, we recomputed estimated costs based on a more realistic 300 users which extrapolated to an estimated 122,000 users by the end of project. Using this more realistic estimate, only \$1.4 million of commodities were needed, \$730,000 less than the project paper estimate. The project paper acknowledged that 120,000 users was "a more reasonable objective" but did not indicate why the higher estimate was selected for budgeting purposes.

The project planners also overestimated the requirement for clinical supplies. The Chief of the technical assistance team indicated that only \$1.5 million in clinical supplies would be procured, as opposed to the original estimate of \$3 million. There was no clear evidence as to why the estimate was two times the actual requirement.

(The Mission stated that this is a misleading example and that the auditors did not have enough time to examine the situation in detail. However, this was based not only on our opinion but also the statement of the senior technical assistance conductor in Senegal.)

Project management had begun reevaluating commodity needs prior to our audit and planned on reducing estimated needs based on the current status of the project.

Agricultural Production Support Project (685-0269) - The audit questioned \$411,000 of the \$2,087,000 that project planners estimated for this project as total commodity requirements. The estimate included amounts for vehicles, agricultural items and office equipment and supplies.

The planners included replacement of vehicles after three years which is prudent under the existing road conditions. However, we questioned the logic used by the project

planners to include \$411,000 for replacement of office equipment initially purchased by the project for \$275,000. Mission and project officials acknowledged that replacement of office equipment may be an unnecessary budget line item. In our opinion, Mission review of the procurement budget could have identified this unnecessary line item.

(The Mission commented that there were two errors in the numbers cited above. However, upon review, our figures reflect only costs related to replacement equipment and excluded those costs indicating new purchases.)

Southern Zone Water Management Project (685-0295) - The audit questioned the need for \$100,000 in replacement office supplies and equipment. The plan included \$156,000 for office supplies and equipment for 1989 and, for the same year, included a line for replacement of office supplies and equipment at \$100,000. No support was found to justify this figure. Since the project only started in 1988, it is unlikely that office equipment and supplies would need replacement after one year. Consequently, the auditors questioned the need to include \$100,000 for replacement of office supplies and equipment in the procurement budget. These funds could have been used for other Mission requirements.

## 2. Source Selection Should Consider GSA Negotiated Items

U.S. Government procurement organizations are encouraged to utilize GSA pre-negotiated schedules and prices in selection of sources of commodities. The Mission's Supply Management Office was aware of and had occasionally used GSA published prices. However, for certain commodities, notably office furniture, project managers had selected items from more expensive sources. For one non-GSA supplier used often over the last four years, the audit estimated that the Mission could have saved \$29,000 by using GSA sources. This amount was related to the purchase of office furniture. Additional savings are likely by purchasing other commodities from GSA or GSA suppliers. The Mission was not stressing these sources and therefore GSA sources were not adequately used.

### Recommendation No. 2

We recommend that the Director, USAID/Senegal, direct that the Supply Management Office and Technical Assistance Contractors use GSA sources when appropriate for commodity procurement.

### Discussion

The General Services Administration (GSA) issues catalogs of commodities which can be obtained by U.S. Government organizations at favorable prices. Additionally, GSA has negotiated special prices with individual contractors for certain commodities which can be ordered from the contractor catalog at a GSA contract price. Listings of GSA-negotiated contracts by commodity type are available from GSA.

From fiscal year 1986 through 1989 the Mission's Supply Management Office (SMO) issued offshore procurement orders of about \$2.8 million. Included were the following non-GSA purchases of office equipment which could have been purchased from GSA sources for less money.

Procurement from GSA Catalog - For example, in June 1988, the SMO issued an order for \$18,336 of office equipment to a non-GSA contractor in the United States. For the eight items procured, we found like items (virtually the same) listed in the GSA catalog for \$7,523 (see Exhibit 2). The \$13,098 difference, net of shipping and handling, would have resulted in a 71 percent saving.

Procurement from GSA Contractors - GSA has contracts with suppliers who publish catalogs of available commodities. We recomputed the purchase of the eight items above based on prices of one GSA contractor which had been used successfully by the SMO in the past (see Exhibit 2). We

costed the eight items at \$10,543, a savings of \$7,793, or about 42 percent less than the non-GSA contractor.

It was evident that even if going to GSA directly was impractical, using a contractor with GSA-negotiated prices would have produced significant savings. For this one non-GSA contractor alone, where SMO had placed orders of \$69,000 (net of shipping and handling) over the last several years, up to \$29,000 could have been saved. Due to audit constraints, we were able to identify only one non-GSA contractor used by the SMO that could have been replaced with a GSA contractor. However, it would benefit the Mission to determine if other non-GSA contractors were being used and if more favorable GSA prices could be obtained.

The SMO, however, was dissatisfied with orders it placed directly to GSA. According to SMO officials, the use of GSA order forms is avoided since they are returned by GSA if not prepared precisely. Also, SMO officials said that commodities ordered directly from GSA were extremely slow in arriving. Mission project managers also told us that procurement from GSA catalogs was totally unreliable and slow. We did not have information with which to verify the accuracy of these opinions. The Mission had received guidance stating that the use of GSA was not recommended and should be avoided. In contrast, the SMO had successfully obtained commodities through contractors having GSA negotiated prices.

The Mission had not issued policy guidance on using GSA sources for procurement of commodities. In discussions with Mission project managers we determined that generally they were unaware of the difference between a GSA-contracted supplier and other supply houses, and usually submitted requirements based on traditionally used sources, with little consideration of price.

Although it is the procuring office's responsibility to assure that the most favorable prices are obtained, as a result of project manager and other pressures, often the source listed on the purchase request issued by the project was the source ultimately used. This did not always lead to least cost procurement.

(The mission commented that in the sample procurement cited, requests for quotations were sent to eight suppliers of which two responded. We acknowledge that the RFQs were sent, but this does not explain why the GSA-contracted supplier with lower prices was not used. The auditors feel that it would have been prudent to refer to, and order from a GSA-contracted source having lower prices.)

### 3. Project Managers Must Assure Accountability For Project Commodities

Commodities examined during the audit were generally received on time and in a usable condition. However, some commodities were not properly accounted for nor used as intended. In most cases, adequate internal control systems had been put in place by the Mission but were not operating as intended or had fallen into disuse. Specifically, the audit had found instances where receiving reports were not completed properly, certain items had not been received that were signed for, commodities were received but not entered into inventory records, items were delivered to project sites before needed, items were not used as intended and unneeded or expired commodities were not disposed of in a timely manner. To reduce the Agency's vulnerability to loss from misuse of project commodities, Mission management needed to increase oversight of commodity management systems.

#### Recommendation No. 3

We recommend that the Director, USAID/Senegal:

- a. take action to assure that adequate internal control systems, relating to commodity receipt, control and usage are in place and functioning within the projects;
- b. send a bill of collection to recover \$1,000 in overpayments from the supplier on Project 685-0242, and
- c. ensure that the "reserve vehicles" on project 625-0958 are immediately placed in service or, provide a written justification for continuing their status as "reserve" vehicles on project 625-0958.

#### Discussion

In order to effectively implement projects, commodities must be received when needed, in a usable condition and must be used for the purpose intended. Effective commodity management from the point of receipt through use and disposal is dependent on the existence and proper functioning of internal control systems.

The audit disclosed that although adequate internal control systems were generally in place for most project sites, they were often not operating as intended or had fallen into disuse entirely. For example, the projects generally had an adequate receiving process linked to the inventory system to log receipt and usage of commodities. Commodities were usually stored in adequately safeguarded areas and used appropriately.

However, we found certain breakdowns in each phase of the commodity management system: receipt, inventories, commodity utilization, and disposal. These breakdowns could have been avoided through more effective Mission monitoring of internal controls.

During the review of project files the auditors did not find documentation indicating that project managers had adequately reviewed or discussed commodity management systems at project sites. The Mission's Controllers office schedules reviews of project accounting systems, but due to staffing constraints, the reviews have not been able to adequately assess commodity management internal control systems at project sites.

(The Mission disagrees with this characterization, pointing out that trip reports for all four projects address commodity management internal control systems. We acknowledge that the issue is addressed, but differ on our opinion of how adequately.)

Receipt - During our audit of the receipt of goods, we found several instances, discussed below, of improperly completed or missing receiving reports. Also, authority had not been assigned to specific employees at the Mission to sign for receipt of commodities. As a result, the Mission was not assured that commodities were properly received by authorized representatives. Also, the Mission may have paid for items not received.

For commodities purchased by the Mission's Supply Management Office (SMO), with one exception we found a well-maintained receiving report system. The SMO signed for the receipt of goods from port and then obtained signed receiving reports on delivery to ultimate users. However, SMO did not maintain a listing of authorized receivers from the projects, and therefore the potential for payment of goods not actually received by the project or received by unauthorized receivers is increased. See the following example on project 685-0242.

For goods procured by technical assistance contractors on the Family Health and Population Project (685-0248), we found a well-structured receiving system, but certain receiving reports did not properly validate that items were received as ordered. In one case, the contractor ordered 90 items and signed the receiving report showing that 90 items were received. The supplier, however, only shipped and invoiced 60 items. The person who signed the receiving report acknowledged to the auditor that he asked a subordinate to actually count the items received but said that the subordinate had evidently not made the count.

On the Rural Health Phase II Project (685-0242), the audit determined that in one case neither project personnel nor SMO personnel compared the commodities received to the purchase order. When the auditors compared the delivery receipt, which listed the items that had actually been delivered, to the purchase order, we discovered 17 items valued at \$1,000 which had not been delivered. However, the invoice from the supplier was for the full amount of the purchase order, \$8,148. Based on the invoice and a receiving report that was signed with no exceptions, payment was made in full, when the payment should have been \$7,148. During our audit, the SMO was attempting to contact the supplier to ask for a reimbursement of the \$1,000 overpayment.

In the Groundwater Monitoring Project (685-0958), receiving report forms were available but not currently used. Of 13 local procurements audited at the Saint-Louis project site in Northern Senegal, only one procurement had any support verifying that the items were actually received. No documentation of receipt existed for the remaining 12 procurements although all but one item procured was found at the project during our audit. Project personnel said that the missing item was located at the Chief of Party's house, to which the auditors could not gain access at the time of our visit.

The audit also disclosed that control of fuel usage was inadequate at all of the three projects reviewed for fuel control. Projects were not adequately recording the receipt and issuance of fuel coupons, nor documenting vehicle fuel consumption. Although receipt and distribution of fuel coupons was well-documented at the Mission level, accountability for fuel usage and controls over the distribution of coupons was inadequate at the project site level.

For example, at the Kaolack Regional Medical Office in project 685-0242, allocation of gasoline to the health units was based on the number of automobiles and motorcycles per health unit. There were no logbooks being used in the vehicles to register consumption based on mileage. The Government of Senegal's system of gasoline allocation was in use whereby a flat monthly allowance was given, but since no logbooks were being used, it was impossible to determine the amount of fuel that should have been used.

At a Groundwater Monitoring Project site, accounting for the quantity of gasoline received was inadequate. Beginning and/or ending balances of gasoline could not be determined based on the available documentation. The files only showed gasoline coupons allocated to individuals or vehicles, and

vehicle logbooks were no longer in use. The administrator stated that some of the drivers could not read or write and that logbooks could not be maintained.

At the time of the audit, the Mission Controller's office had already begun developing standard procedures and forms to be used by the projects. A Mission imposed system should make it easier for the Mission to monitor fuel usage and ensure that fuel is not used for non-project activities.

Inventories - Accurate inventory records were not routinely maintained at project sites. The audit disclosed that when adequate inventory systems were established, their actual use was sporadic or non-existent. We found this condition to exist at four project sites visited.

On the Senegal Rural Health Project, Phase II, the Kaolack region received three A.I.D.-funded automobiles in 1988 valued at about \$30,000. There was no inventory record for the vehicles at the regional project site, nor records showing that the vehicles had been assigned, per host government officials, to remote locations within the region. These officials, after our inquiry, subsequently prepared documentation indicating location of the 3 vehicles. The audit did not include visits to these locations and therefore we did not validate the existence and condition of these vehicles. Lacking adequate documentation for accountability, these vehicles could be subject to misuse or diversion to non-project purposes.

Inventory records at the Kaolack site in general were poorly maintained for A.I.D.-supplied equipment on both the Rural Health and Family Health and Population projects. The latter project, for example, had yet to establish an inventory system for its venereal disease laboratories. We reported similar weaknesses in 1987 in Audit Report No. 7-685-87-11, Audit of A.I.D.'s Assistance to Family Planning in Senegal. Specifically 1) inventory records were not current, 2) stock on hand and inventory records were not periodically compared, 3) duties were not adequately separated, and 4) clinic personnel were not regularly reporting on these activities. In response to the 1987 audit recommendations, the Mission contracted with a private accounting firm to establish a new system of internal controls. However, as pointed out earlier, established systems were either not being maintained or had fallen into disuse.

In the Groundwater Monitoring Project, the stock records system documenting the receipt, current balance and usage of consumable items was not being maintained. For example, the site in Saint-Louis received a shipment of 40 tires on

December 14, 1988, valued at \$5,818. By July 1989, 7 tires remained in the warehouse. However, there was no way to determine the balance on hand at the time of receipt of the 40 tires, when and to whom tires were issued, and on which vehicles the tires were used. Consequently, no record existed to indicate how many tires should be on hand or how the unaccounted for tires were used. The project accountant had established an adequate inventory system but it was not being used. Without controls, it is possible that tires were used for unauthorized purposes.

In the Agricultural Production Support Project, equipment valued at \$216,681 was unaccounted for. For five procurements valued at \$242,600, including items vulnerable to misuse or loss, such as vehicles and lab equipment, only one purchase order of amounting to valued at \$25,900 was entered into the project's inventory register when received. Project officials explained the situation saying that they were in the process of entering the commodities in the register. However, one of the unrecorded deliveries dated back to August 1988.

(The Mission has commented upon the above examples, (see pp.6 and 7 of Appendix I), but even the additional information does not convince us that inventory systems are adequate. In fact, the Mission states that for local currency accounts "if (the procurement) is a consumable material, it is not entered into the inventory, but stored at the project and distributed on an as needed basis." The Mission also commented that action had been taken to strengthen internal controls by conducting periodic physical inventories. The auditors feel that while this is a good step toward increasing commodity control, our point deals more with the need for daily maintenance of the inventory and stock record systems.)

Commodity Utilization - While commodities were generally used as intended, Mission management in two cases cited below, did not assure that projects used commodities in a timely manner and as intended. At the two projects the auditors found that commodities were delivered to project sites long before they could be placed into service and that excess property was left unused for as long as three years.

In the regional Groundwater Monitoring Project, there were two Mitsubishi pickup trucks valued at about \$22,000, received in August 1987. The vehicles were originally ordered for the sector office in Manantali, Mali. Due to a reduction in operations they had never been put into service. The resident financial assistant had advised Mission management in a February 3, 1988 memorandum that the vehicles were "mothballed" at the project warehouse in

Saint-Louis for a possible unexpected future emergency need. However, to date the Mission had not found other uses for the vehicles nor attempted to dispose of them.

In its response to our draft report, the Mission cited the difficult terrain at the project site and stated that

"it is only prudent, if not essential, to keep reserve vehicles available in the case of an unexpected vehicle problem to guarantee continued monitoring of the piezometer network which is critical to project success."

We are frankly disappointed that instead of acknowledging a commodity utilization problem, the Mission is attempting to rationalize the continued mothballing of those vehicles as "reserves" in a country where transport is so vitally and conspicuously needed in so many other projects and sectors. The response strikes us as so inappropriate that we have included a recommendation in this report that the continued use (or more correctly non-use) of these trucks in a "reserve" capacity be specifically justified by the Mission in a written memorandum.

Also at the Saint-Louis site, management had purchased a computer power stabilizer locally in 1989 for the equivalent of \$1,171 and listed it on the master inventory as being located in the computer room. We were told, however, that it was in the residence of the Chief of the technical assistance team. We could not verify the existence of the stabilizer because the Chief was out of town and project personnel did not have access to the Chief's storage room at the residence. The Mission has since informed us that it has been returned to the project site.

In the Family Planning Project, the technical assistance contractor and host country officials delivered laboratory equipment to various regional and local health labs throughout Senegal. We visited two regions where equipment valued at about \$14,300 was delivered and found that some of the equipment had not been placed in service. At one location, for example, equipment costing \$4,680 was stored in a conference room awaiting the construction of a new lab. However, funding from the host government had not been obtained for construction, and according to project personnel, the equipment could be idle for at least another year until construction is completed. At the second location equipment valued at \$4,969 was awaiting the upgrade of the health facility electrical system. Project officials could not estimate when the upgrade would be done.

Disposal - The Mission had not taken adequate measures to assure that disposal of unused or expired equipment and supplies was being properly and promptly effected.

In project 685-0248, the audit found that one project warehouse at Dakar had about 100 boxes of expired birth control pills which had been received by the project from various sources but not used before the date of expiration. Of these, A.I.D. had supplied 24 boxes valued at about \$4,500. The project logistician stated that the host government is responsible for disposal and had not taken the required action. While we recognize the Mission cannot compel host country action in this respect, we suggest that the Mission should formally request this in writing.

At the Groundwater Monitoring Project site in Saint-Louis, a Toyota pickup truck valued at about \$15,734 was parked outside of the warehouse and in need of repair. The truck had not been used since May 1987 when it was involved in an accident. Project officials at the site had informed Mission management on February 3, 1988 that the vehicle needed "moderate body/windshield work" but no action has been taken to repair and utilize or dispose of this asset.

The Mission needed to assess the potential uses of idle property or to take action to dispose of such property in a timely and appropriate manner. Leaving property unused for long periods of time increases their vulnerability to waste, loss or misuse and does not effectively utilize available resources to accomplish the Mission's goals.

## B. Compliance and Internal Controls

### Compliance

The audit disclosed no instances of non-compliance with applicable laws, A.I.D. regulations, or project agreements. The audit review of compliance was limited to guidance relating to the audit objectives and to the findings presented in this report.

### Internal Controls

Adequate internal control systems were generally in place for most project activities, though Finding No. 3 demonstrated a need to assure that internal controls over project commodities were operating as intended. While commodities were usually stored in adequately safeguarded areas and being appropriately used, the audit noted that improvements could be made at project sites in assuring that receiving, inventory, utilization, and disposal functions were being properly carried out. The audit review of internal controls was limited to those relating to commodity management and to findings presented in this report.

AUDIT OF  
COMMODITY MANAGEMENT IN SENEGAL

PART III - EXHIBITS AND APPENDICES

Audit Coverage of  
Commodity Management at USAID/Senegal  
 April 30, 1989

<u>PROJECT # AND NAME</u>	<u>Dollar Value of Commodities Budgeted in Project Paper</u>	<u>Sampled Purchase Orders</u>
685-0242 Rural Health Phase II	\$1,436,000 <u>b/</u>	\$118,700
685-0248 Family Health and Population	4,445,000 <u>b/</u>	186,000
685-0260 Community Development	328,000	
685-0269 Agricultural Production Support	2,000,000 <u>b/</u>	242,600
685-0280 Irrigation and Water Management	150,000	
685-0281 Transfer of Technology	1,000,000	
685-0283 Senegal Reforestation	280,000	
685-0295 Southern Zone Water Management	1,900,000 <u>b/</u>	000 <u>a/</u>
685-0957 Agricultural Research II	96,000	
685-0999 Locust Emergency	2,100,000 <u>b/</u>	17,200
625-0958 Groundwater Monitoring	1,204,000 <u>b/</u>	55,200
625-0261 Irrigation Management	80,000	
698-0475 HIV/AIDS Prevention	<u>40,000</u>	
<b>TOTAL</b>	<b><u>\$15,059,900</u></b>	<b><u>\$619,700</u></b>

a/ No procurements as of audit cutoff date in May 1989

b/ Six projects totaling about \$13 million were selected for auditing commodity requirements as planned in project papers.

Comparison of Per Item Costs on  
Purchase Order 685-0283-0-00-8164

<u>Item</u>	<u>Non-GSA Cost</u>	<u>GSA Catalogue Cost</u>	<u>GSA Contractor Cost</u>
Conference Desk	\$416.00	\$202.66	\$237.99
High Back Swivel Chair	418.40	90.84	217.99
Steel Table	226.00	116.77	154.99
Low Back Swivel Chair	275.75	73.33	134.99
Desk: Secretary Station	579.00	232.68	299.00
Chair: Secretary posture	219.00	56.88	60.99
Legal Size 4 Drawer Cabinet	226.00	155.01	189.99
Safe	370.00	242.99a/	242.99

a/ GSA prices for safes were not available at SMO therefore  
this figure represents the cost from a GSA contractor.

# memorandum

24.00C

DATE: October 10, 1989

REPLY TO  
ATTN OF: Julius E. Coles, Director, USAID/Senegal*Gary Nelson*Appendix 1  
Page 1 of 2

SUBJECT: Draft Report on Commodity Management in Senegal

TO: Paul Armstrong, RIG/A/Dakar

Thank you for requesting my comments on subject. I have keyed my comments to subject.

SUMMARYRECOMMENDATION NO. 1a

USAID does not concur and requests that the recommendation be dropped as explained herein.

RECOMMENDATION NO. 1b

USAID concurs.

RECOMMENDATION NO. 2

USAID concurs.

RECOMMENDATION NO. 3a

USAID does not fully concur and requests modification of the Recommendation as explained herein.

RECOMMENDATION NO. 3b

USAID concurs.

DISCUSSION

The following numerous editorial and substantive corrections are offered for your consideration.



Buy U.S. Savings Bonds Regularly on the Payroll Savings Plan

Part I - Introduction:

Page 2

I suggest that the paragraph beginning "Commodity procurement..." be changed to read "Direct commodity procurement..." because the paragraph describes the process used when AID directly procures commodities and does not describe the process used by AID funded technical assistance contractors or host country officials.

Part II - Results of Audit:

Page 8

The first paragraph beginning "overall, USAID/Senegal had an effective system...", may imply to some readers that because the word "had" is used, that USAID no longer has an effective system. I suggest either the word "has" be used instead of "had" or that you make clear that there is no implication meant that USAID/Senegal no longer has an effective system.

Page 9 Recommendation No. 1a:

I suggest that this Recommendation be eliminated. As stated on Page 2 of your draft, "Commodity needs, initial specifications, source and origin, and contracting mode are considered during the project design phase and summarized in the project paper as the Procurement Plan." This therefore, as you state yourself, is a systematic procedure already in place for the development, justification and review of commodity estimates. The mission concedes that at the design stage over and under-estimates are made for commodities as well as for other project elements. This is a natural result of how AID manages its development projects. Adjustments often are made to all project elements before a project is completed. You have noted in your discussion beginning on page 10 examples of perceived over-estimates made during the design stage of commodity needs for three of the six projects you reviewed. There is no indication of systematic weaknesses in the examples you cite. In all three cases, it was not the lack of a systematic procedure that caused an over-estimation of commodity needs.

With regard to an on-going review of commodity estimates the mission uses three procedures. TA contractors' annual workplans are reviewed and approved by the Mission and these workplans include commodity procurement plans. The Mission Controller performs Section "1311" reviews twice yearly with project officer input. Finally, the

2/1

Mission routinely issues Project Implementation Letters and amended grant agreements to adjust line item budgets including commodity line items.

To summarize, I acknowledge that there is always room for improvement in the execution of the Mission's procedures to develop, justify and review commodity estimates but the procedures themselves are in place already and therefore Recommendation 1a should be eliminated.

Page 10 Discussion:

I suggest that you add to the first paragraph that your audit disclosed no examples of "procurement of unneeded commodities."

Pages 11 - 12 Family Planning and Health Project (685-0248)

Amendment No. 2 of June 10, 1987 to the ProAG estimated the requirement for commodity procurement over a 7 year period at \$4.1. million. The estimate for contraceptives procurement was somewhat high but the fault was not using incorrect baseline data so much as the need to acquire more experience factors. (In fact, if USAID were disposed to agree to GOS requests for very large quantities of condoms, the original estimate for contraceptives would have been about correct.) USAID is well aware that the project paper's projections of users per center were shaky. We have a complete and up-to-date analysis for the period 1988 - 1992, which you may review at any time. The statement on page 12 that only 1.5 million dollars in clinical supplies were needed "as opposed to the original estimate of \$3 million" is completely misleading. We believe the RIG audit team did not have enough time to examine the situation in detail to gain an adequate understanding of what commodities have been needed and procured and will be needed and procured (for example, data processing equipment and supplies for the national census bureau, vehicles, fuel, audit visual aids, teaching materials, lab equipment and supplies, pharmaceuticals, clinical equipment and supplies being procured from the US and locally.) USAID is now working with the Government of Senegal to budget total funding requirements for the final three years of this seven-year project, including commodity needs.

Pages 12 - 13 Agricultural Production Support Project (685-0269)

The draft report questions the use of \$411,000 for replacement of office equipment initially purchased for the project at a cost of \$275,000. The document referred to is Annex M, the Procurement Plan, of the Agr. Production Support Project Paper. By design these plans must be somewhat flexible because it is very difficult to anticipate all the needs and costs of a project before implementation.

In this particular case there appears to be a misinterpretation of the meaning of the category "replacement, repairs and new purchases". During the actual implementation the first year's procurement (referred to as initial procurement in the draft report) the initial tranche of office equipment, supplies and furniture were procured to facilitate the project start-up. As the numbers of technical assistants and project support staff grew, additional office equipment and furniture was purchased to support this staff. These purchases were made under the line item described as "replacement, repairs, and new purchases". Thus the \$411,000 identified in the draft report was not solely for the replacement of previously purchased equipment. This line item supports the on-going addition of equipment and equipment repairs.

There are two errors in the draft report which need to be corrected. The total value of the "initial procurement" should read \$315,000 and not the \$275,000 mentioned. Also the total for "replacement, repairs and new equipment" should read \$449,000 and not \$411,000.

Page 13 Southern Zone Water Management Project (685-0295)

The \$256,000 planned for office supplies and equipment was the initial estimate. The PP Detailed Summary of Estimated expenses has been adjusted as the initial procurement plan and this calls for the following office supplies and equipment:

(\$000)

<u>First Year</u>		<u>Second Year</u>
Office Equipment	\$145	-0-
Office Supplies	20	15

The remainder of funds shown in the procurement plan will be held for future contingencies. RIG should also bear in mind that although the agreement was signed August 1988, the project is only now starting effective implementation with the installations in August 1989 of the Mission's Project Field Officer and the GOS Project Director. In terms of the implementation schedule we are starting year one. Additionally, as with all "plans" they change according to project realities.

Pages 14 - 17 Source Selection Should Consider GSA Negotiated Items

Project managers do not routinely select more expensive sources. They generally consult catalogues made available to them in SMO. Their concern is generally with model, style and dimensions. It is SMO's responsibility to request quotations based on their specifications. The

mission has used, as you state, one non-GSA supplier frequently but this is because it is more dynamic in responding to orders, its catalogues give a better idea of commodities offered and also the quality of goods received has been consistently high. In contrast, the GSA catalogue has few pictures, and has only a limited number of items on the "Quick ship" listing (5 weeks). All other orders are processed on a 90 day delivery time in the U.S. Further, the GSA catalogue clearly states that prices are subject to change. Suggested lead time for purchases is 120 days. It has also been SMO's experience that to use the GSA supply source, the user must be totally familiar with coding and requisition formats of Fedstrip. If not, an order can be delayed for weeks. SMO has only recently completed a self-study course in requisitioning procedures. Although we now have a better understanding of the procedure, the turn-around time for acknowledgement of GSA orders is still less than satisfactory. For these reasons, GSA has been used infrequently in the past.

Regarding your "Exhibit 2," the PO No. 685-0283-0-00-8164 was issued to a non-GSA contractor only after requests for quotations were sent to eight suppliers. (See attached direct relay cable, Attachment 1). Only two responses were received. In choosing the supplier the mission took into consideration that the supplier who was not chosen responded only with item numbers and prices without details which made comparisons of quality nearly impossible.

Page 18 Recommendation No. 3a

I recommend that the wording of this recommendation be changed to eliminate the words "instruct project managers" and to specify what internal control systems are being addressed. Elimination of the words "instruct project managers" allows me more latitude in involving others besides project managers in this effort. By specifying what internal control systems are being addressed I will understand precisely what you are recommending.

Page 20 The paragraph beginning "During the review..." is misleading because it states that the Mission's Controller's Office reviews have not been able to adequately assess commodity management internal control systems at project sites. For all four projects discussed, Family Health and Population Project (685-0248), Rural Health Phase II Project (685-0242), Groundwater Monitoring Project (685-0958) and Agricultural Production Support Project (685-0280), Controller files, which you may review any time, contain trip reports on project site visits which address commodity management internal control systems.

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- Page 22 In response to the receiving report issue project staff informs that all major procurements, either offshore or local, are handled by SMO. In such cases, SMO prepares a receiving report which in turn is signed by the member of the Project staff that picks up the material. The project staff member retains a copy, and another is kept on file at SMO. For materials that the project procures locally with checks from the local currency account, an invoice or bordereaux de livraison stamped "paid" is filed with the corresponding "mandat de paiement" as proof that the goods have been received. If it is a consumable material it is not entered into the inventory but stored at the project and distributed on an as needed basis. Larger, longer lasting items are added to the inventory which is periodically updated.
- Page 23 In response to the fuel control issue project staff inform that all gasoline coupons for the project are purchased through SMO and a receiving report is signed when the project picks them up. They are then kept in a safe, to which only the USPSC holds the key, except when on vacation or extended TDY at which time the key is left with the Consulting Engineer. All coupons distributed are noted and signed for by the recipient. Beginning and ending balances, therefore, could be determined by totalling the number of coupons distributed and subtracting from the total received. Neither of the project drivers can read or write, therefore, the keeping of log books is somewhat difficult. However, fuel consumption is periodically checked against mileage to assure that a) there are no apparent mechanical problems with the vehicles, and b) distances covered justify the amount of fuel received.
- Page 25 In response to the tire control issue project staff inform that they, with the exception of an occasional emergency purchase, are purchased through SMO and a receiving report signed when they are picked up. They are then put into the project store room to which only the USPSC Admin. Assistant or in his absence the project accountant has access. Whenever a tire is needed a Demande de Matériel - Bon de Sortie, is filled out showing date, requestor, vehicle and tire size. The balance can be determined by totalling the number of tires distributed and subtracting from the total received.
- Page 26 The comments relating to the Agriculture Production Support Project are misleading. The mission contracted a non-federal auditor supervised by RIG. The resulting audit report dated April 27, 1989 recommended, "that USAID/Senegal require the contractor to strengthen internal controls by conducting periodic physical

inventories of commodities and equipment and reconciling items inventoried to the asset registers". The Mission is working with the contractor to close this and other recommendations. The Mission's use of the non-federal auditor to reduce vulnerabilities in commodity management at the project site is clear. I question the appropriateness of using the example cited to demonstrate that mission oversight was not adequate.

Page 27 In response to the vehicle use issue the project staff informs that in a project that covers very difficult terrain over 800 kms up and down both sides of the river on a monthly basis, a project that has already experienced innumerable repair problems due to accidents and wear and tear, it is only prudent, if not essential, to keep reserve vehicles available in the case of an unexpected vehicle problem to guarantee continued monitoring of the piezometer network which is critical to project success. At project's end, if these vehicles are still around, they will be turned over to the OMVS, ensuring at least a minimum period of trouble-free network monitoring after AID-financing terminates. But it is premature to do anything with them now that might make them unavailable to the project should they be needed prior to PACD on June 30, 1990.

In response to the power stabilizer issue project staff informs that the consulting engineer had taken it to his house so that he could do project work on his personal computer at home while a computer specialist was to a large extent monopolizing the project computers. The consulting engineer neglected to return the stabilizer when departing on vacation, locked it in his house, and the auditors could therefore not gain access. The stabilizer is now back at the project site.

Page 28 Regarding expired birth control pills, the T.A. contractor had earlier requested GOS disposition of the outdated pills according to GOS procedures. This procedure is a lengthy one in Senegal.

Page 29 In response to the vehicle issue the project staff informs that the pick-up truck spent considerable time in Nouakchott after its accident. The result of the repair work there, though relatively inexpensive (\$700), consisted primarily of crude body work and a paint job, no spare parts being available in Mauritania. The vehicle was taken to the Toyota garage in Dakar, where a repair estimate of \$10,250 was given, obviously out of the question. The only compromise solution possible, is that the project purchase the necessary parts and have a garage, either in Saint-Louis or Dakar, install them and redo the body work correctly. Some of the necessary parts have already been purchased.

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