

**Regional Inspector General for Audit
Dakar**

**AUDIT OF USAID/THE GAMBIA'S SELECTED
PROGRAMS AND INTERNAL CONTROL SYSTEMS**

**Audit Report No. 7-635-95-002
November 28, 1994**



**Regional Inspector General for Audit
Dakar**

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Programs and Internal Control Systems**

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

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November 28, 1994

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MEMORANDUM

TO: Rose Marie Depp, Director, USAID/The Gambia

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

SUBJECT: Audit of USAID/The Gambia Selected Programs and Internal Control Systems

This memorandum is our report on the "Audit of USAID/The Gambia's Selected Programs and Internal Control Systems," Report No. 7-635-95-002. We considered your comments to the draft report and have included them as an appendix (see Appendix II). The report makes two recommendations, both of which are resolved. Although the Mission agreed with these two recommendations, implementation of these recommendations is in question due to the possible termination of the U.S. assistance program in The Gambia. The possible termination of U.S. assistance results from the July 22, 1994 Coup d'Etat in the Gambia which deposed that country's duly elected president (explained below in the Background section).

If a decision is made to continue this program of assistance, recommendation closure will be considered upon receipt of evidence that planned actions have been completed. In the event that USAID/The Gambia's assistance program is terminated these two report recommendations will be closed. Please notify our office within 30 days of the status of the USAID/The Gambia's program.

Summary of Audit Findings

In the report we state that no grants had been awarded under the grants component of the Agriculture and Natural Resources Program at the time of audit. This occurred because the number of non-governmental organizations (NGOs) capable of carrying out program objectives (as grant recipients) was overestimated during project planning. We recommend a reexamination of the grants component of the program to determine its feasibility.

Background

After the close of our fieldwork on July 22, 1994, a group of junior Gambian military officers took control of the Gambian government in a bloodless coup. As a result of this action, Section 508 of the FY 1994 Foreign Assistance Appropriation Act has been invoked. This law bars the obligation or expenditure of any appropriated funds to finance directly any assistance to any country whose duly elected head of government has been deposed. As a result, the Mission has drafted and submitted a plan for the orderly wind-up of USAID programs and projects in The Gambia. The Mission is currently awaiting approval of this plan.

The Mission is no longer permitted to commit new funds for any of its programs, nor may it conduct business with the Ruling Military Council. However, under Section 552 of the Foreign Assistance Appropriations Act and Section 123(e) of the Foreign Assistance Act (FAA), the Mission hopes to continue working with private voluntary organizations (PVOs) and non-governmental organizations until funds already committed are disbursed. For this to happen, appropriate representatives of the U.S. Government must determine that continued U.S. assistance to The Gambia is in the U.S. national interest. Resumption of official relations and normal development assistance to The Gambia rests upon its return to democracy.

Before the coup, the United States was the largest bilateral donor to The Gambia. U.S. assistance was provided through the Financial and Private Enterprise Project (FAPE), the Financial Sector Restructuring Project (FSRP), and the Agriculture and Natural Resources Project (ANR). Total life-of-project funding for these three programs totalled \$46.2 million. Each of these activities has a cash transfer or non-project assistance (NPA) component which is intended to encourage the host government to make policy reforms related to the targeted development sector. Project assistance (PA) provides needed technical assistance and commodities. As of February 28, 1994, the Mission had obligated and spent \$9 million for non-project assistance while project assistance obligations and expenditures totaled \$12.8 million and \$3.4 million, respectively. Appendix III describes the Mission's program portfolio in detail.

Audit Objectives

As part of its fiscal year 1994 audit plan, the Office of the Regional Inspector General for Audit, Dakar audited USAID/The Gambia's Selected Programs and Internal Control Systems to answer the following objectives:

- (1) Did USAID/The Gambia predicate the release of the cash transfers on host government stabilization and policy reforms?
- (2) Did USAID/The Gambia follow USAID policies and procedures in monitoring the cash transfer programs to ensure that these programs were achieving their intended results?
- (3) Did USAID/The Gambia ensure that technical services contractors provided the personnel promised during the competition award process whose salaries were justified by their previous salary history, work experience and educational background?
- (4) Did USAID/The Gambia follow USAID policies and procedures in monitoring the technical services to ensure that the services provided achieved the intended results?

Audit Findings

Did USAID/The Gambia predicate the release of the cash transfers on host government stabilization and policy reforms?

The Mission did ensure that releases of cash transfers were predicated upon host government stabilization and policy reforms.

USAID Handbook 4 requires that Missions ensure Program Assistance Approval Documents (PAADs) and program agreements for NPA condition the release of cash grants upon specific stabilization and policy reforms to be made by the recipient government. These conditions must be met prior to the actual release of funds.

We found that the Mission fully complied with USAID policies and procedures pertaining to cash transfers. It ensured that the PAADs and the program agreements for the FSRP, the FAPE, and the ANR non-project assistance components contained detailed conditions requiring the Gambian government to implement specific policy reforms before the release of funds. As of May 6, 1994, the first tranche¹ of NPA funds under each program along with the second tranche under the ANR project had been released to the host country for a total of \$9 million. In each program these funds were released only after evidence was obtained by the Mission that all conditions precedent had been met by the Gambian government.

Did USAID/The Gambia follow USAID policies and procedures in monitoring the cash transfer programs to ensure that these programs were achieving their intended results?

The Mission followed USAID policies and procedures in monitoring the cash transfer programs to ensure that these programs were achieving their intended results.

The FRSP, FAPE and ANR program agreements all specify conditions precedent requiring reforms to be undertaken by the host government. Under the \$6.8 million Financial Sector Restructuring Program, the Gambian government was to make major reforms in its financial system by (1) undertaking a comprehensive review and reform of Gambian laws in the areas of lending and debt collection, (2) privatizing the Gambian Commercial Development Bank (GCDB), and (3) auditing the loan portfolio of the GCDB to identify non-performing loans and pursuing all legal remedies to assure loan repayment.

¹A tranche is a portion of the total amount of the cash transfer program.

For the \$9.0 million FAPE program, the Gambian government was to assess the effect on foreign investment of (1) the present tax system and the possible cost/benefits of tax reforms, (2) the creation of a 'one-stop-shopping' capability at the National Investment Board, and (3) the elimination of stamp duty and other taxes on financial transactions. Finally, the ANR program required that (1) the Gambian Cabinet approve the Gambian Environmental Action Plan and coordinate its implementation, (2) the Ministries of Agriculture, Natural Resources, and the Environment prepare action plans for the implementation of the Program-based Budgeting System (PBS) to include the assignment of staff, and (3) the Gambian Cabinet repeal the Livestock Marketing Act of 1975.

NPA funding in separate tranches totaling \$9.0 million has been released to the host government. In each case, the Mission ensured that the intended results of the non-project assistance were achieved by the Gambian government.

Although the project assistance completion date for the FSRP program was June 30, 1994, the Mission did not release the second and third tranches of funds under this program because the host government has not made additional progress in collecting the bad debts of the Gambian Commercial Development Bank. The Mission requested an extension of this program to allow the Gambian government additional time to meet these conditions.

Did USAID/The Gambia ensure that technical services contractors provided the personnel promised during the competition award process whose salaries were justified by their previous salary history, work experience and educational background?

For three of the four contracts we audited under the programs mentioned above, all personnel promised during the contract competition award process arrived as promised in The Gambia and were paid in accordance with the salaries proposed in the contract competition award process.

However, in one contract under the FAPE program, the promised personnel were not provided after the contract was awarded. The contractor then suggested alternative team members. One year elapsed before a team acceptable to the Mission was provided by the contractor and fielded in The Gambia. This was a cost-reimbursement contract and for this reason USAID incurred no additional financial cost as a result of the delay. From interviews with host government officials, we found that this delay did cause some loss of host country confidence in the Mission and especially this contractor.

USAID/The Gambia contracting is performed by the Regional Contracting Officer in Dakar (RCO/Dakar). At one point, the RCO/Dakar started procedures to terminate the FAPE contract. This appeared to encourage the contractor to quickly find acceptable replacement candidates and field its team in accordance with contractual requirements.

Because the RCO/Dakar acted promptly to remedy the situation and the contractor has provided personnel acceptable to the Mission, we are not making any recommendations.

Did USAID/The Gambia follow USAID policies and procedures in monitoring the technical services to ensure that the services provided achieved the intended results?

The Mission had technical service components under two of its programs: FAPE and ANR. We found that the Mission followed Agency policies and procedures in: (1) drafting statements of work that were consistent with project objectives, (2) clearly defining tasks to be performed by contractors, (3) ensuring that contractors developed workplans to implement their statements of work, (4) keeping host country officials informed of the progress and problems encountered in providing the technical services, and (5) assessing whether the host country accepted and used the technical services as agreed. However, the Mission did not take corrective actions in a timely manner to remedy an implementation problem in the NGO component of the ANR program. This component is now stalled because of difficulties encountered by the technical assistance team in identifying competent and qualified NGOs to become grant recipients.

USAID/The Gambia needs to take necessary corrective actions to ensure effective implementation of the NGO component of the ANR program

The ANR project has a \$1.8 million component to provide grants to selected NGOs. In return, these NGOs are expected to help local communities increase their involvement in natural resources management which includes agricultural products, water and livestock. Nevertheless, although it has been nearly one year after the arrival of the technical assistance contractor, no grants have yet been made to NGOs. This occurred because the contractor has been unable to find NGOs qualified to undertake project implementation in the natural resources sector. As a result, the technical assistance contractor's work in this area is being delayed, putting into question whether the project component's objectives will be met.

Recommendation No. 1: We recommend that the Director, USAID/The Gambia determine if it remains feasible to use non-governmental organizations under the grants component of the Agricultural and Natural Resources project.

Recommendation No. 2: Based upon the outcome of recommendation No. 1, we recommend that the Director, USAID/The Gambia,

- 2.1 ensures that the technical assistance contractor establishes a firm workplan to accomplish the aims of the grants component of the Agricultural and Natural Resources Project, and**
- 2.2 makes any necessary modifications to the project agreement and technical assistance contract (#635-0236-C-00-3244-00) to reflect any changes in the utilization of non-governmental organizations.**

Under the \$12.05 million ANR project, the technical assistance contractor is expected to strengthen the capacity of the Ministry of Natural Resources (MNR) to plan, coordinate and monitor the status of the natural resources sector, and formulate natural resources policy. In addition, this contractor is responsible for developing and expanding the use of the program-based budgeting system² within the MNR and the Ministry of Agriculture. Further, the contractor should promote the diffusion and adoption of the concept of Participatory Community Resource Management Agreements, and of improved resource management technologies at the local level.

The ANR project has a \$1.8 million component to provide grants to selected NGOs. In return, these NGOs are expected to help local communities to increase their involvement in the management process of local land-based resources.

The Program Approval Assistance Document for ANR states that: "NGOs will act as catalysts and facilitators, linking communities and Government in initiating natural resource management programs." In addition, the Project Grant Agreement states that, "Grant proposals will be solicited from international NGOs to carry out field programs directed towards promoting longer-term, community-based resource management and conservation." The technical assistance contract reinforces this same emphasis on NGOs by stating that ANR project support activities are designed to "promote the diffusion and adoption of Community Resources Management Agreements (CRMA's), and of improved resources management technologies at the local level, with NGOs acting as community organizers and intermediaries between communities and government technical services (e.g. forestry, range management³, agricultural research and extension, soil and water conservation)".

² i.e. a budget based upon prioritized programs rather than broad functional categories.

³ the management of vast areas of countryside including the flora and fauna it contains.

The technical assistance contractor arrived in The Gambia in June 1993 to start the implementation of the ANR project. However, as of May 6, 1994, no grants had been awarded to NGOs. Contractor officials stated that this was because they were unable to find NGOs qualified to undertake project implementation in the natural resources sector.

These difficulties are primarily due to an inaccurate assessment of the NGO community in The Gambia at the project design stage. The ANR PAAD states that:

"The Gambia has a history of active participation in development by a broad range of NGOs. Given the size of the country, there is a strong complement of experienced international organizations (some of them registered as PVO's with USAID) capable of designing and implementing major grants or cooperative agreements. In recent years a growing cadre of Gambian NGOs has begun to play a major role in development."

As a result of the apparent lack of qualified NGOs in The Gambia, the technical assistance contractor's work in this area is being delayed. The contractor is still trying to find alternative ways to meet the objectives of this ANR project component.

We found that the environment and natural resources management services most sought by local communities in The Gambia are those provided by the Soil and Water Management Unit of the Ministry of Agriculture. Its mandate is to promote improved soil and water management practices. This unit has achieved considerable success in reclaiming saline soils—the most pressing environmental problem in The Gambia. The Ministry of Agriculture had requested that funds budgeted for the NGO component be channeled through its Soil and Water Management Unit. However, such an approach will not help achieve the Mission's project objective which is to help *local communities* to assume management control of, and benefit financially from, local land-based resources.

Although the Mission has monitored this segment of the ANR project, Mission officials must work with the contractor to determine the most efficient and effective means of achieving project objectives. This will involve either developing NGO capacity or using the Soil and Water Department of the Ministry of Agriculture.

Mission Comments and Our Evaluation

Mission management agreed with the audit report findings and recommendations. In addressing the implementation of the report's two recommendations, the Mission cited the uncertain future of the U.S. assistance program in The Gambia resulting from the recent Coup d'Etat. As required by Section 508 of the Foreign Assistance Appropriations Act, the Mission has drafted and submitted a plan for the termination of the USAID program of bilateral assistance in that country. The Mission stated that the report's recommendations are not actionable if this program of assistance is terminated.

However, the Mission further stated that under Section 552 of the 1994 Foreign Assistance Appropriation Act, the President can determine that the continuation of the assistance program in The Gambia is in U.S. national interests. Non-governmental organizations would play a large role if this assistance is continued, requiring a substantial redesign of the USAID/The Gambia country program in the 1995 planning year exercise.

The Mission agreed to take the recommended actions if the U.S. assistance program continues in The Gambia. Therefore, the recommendations are considered resolved. The status of these two recommendations will be reviewed after a final determination is made on the continuation or termination of the program in The Gambia.

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

Scope and Methodology

Scope

We conducted the Audit of USAID/The Gambia Selected Programs and Internal Control Systems from February 28 to May 6, 1994.

The Office of the Regional Inspector General for Audit, Dakar, audited selected USAID/The Gambia programs and internal control systems in accordance with generally accepted government auditing standards. The audit covered 87.7 percent of program funding for the Mission's active portfolio and included: (1) the Financial Sector Restructuring Program, (2) the Financial and Private Enterprise Program, and (3) the Agricultural and Natural Resources Program. We limited our assessment of internal controls to the programs cited. We did not assess the auditees' overall internal control structure. Fieldwork was conducted in Banjul, The Gambia, from February 28 to May 6, 1994, at the offices of USAID/The Gambia, the technical assistance contractors, and various Gambian ministries. We also performed audit work in Dakar, Senegal at the Regional Contracting Office/Dakar.

Methodology

We reviewed all planning documents of programs to be covered by the audit such as the PAADs and program agreements in order to gain a thorough understanding of the Mission's portfolio.

Audit Objective One

We discussed the status of each cash transfer program with the cognizant program manager. An analysis of policy reforms implemented by the Gambian government for tranches already disbursed was conducted. We subsequently requested and obtained all documents establishing that the conditions precedent were met before disbursement of funds. We also held meetings with Gambian government officials and the technical assistance personnel to verify if policy reforms were implemented prior to disbursement of funds.

Audit Objective Two

Under this objective, we reviewed the monitoring system in place at the Mission. Several meetings were held with Mission officials to discuss in detail the cash transfer and conditions precedent monitoring systems. We also reviewed a Mission-contracted evaluation performed to measure the impact of policy reforms on the Gambian economy. In addition, our meetings with Gambian government officials helped us evaluate the effectiveness of the Mission's monitoring system for determining results achieved by policy reforms.

Audit Objective Three

All contracts relating to the technical assistance services procured by the Mission under the programs to be audited were analyzed. The RCO provided us with bio-data sheets of personnel promised during the competition award process. Steps were taken to verify that the personnel promised were effectively delivered. To this end we interviewed Mission officials and visited offices of the technical assistance contractors. We determined if salaries paid to the above personnel were justifiable based on prior work experience, salary history and tasks to be performed. This information provided by the bio-data sheets was assessed against proposed salaries.

Audit Objective Four

We reviewed all technical assistance contracts in order to gain a solid knowledge and understanding of tasks to be performed by contractor personnel and the intended results to be achieved. We ensured that timetables and performance indicators were established. Further, we requested workplans submitted by contractors. All documents above were used to verify that the Mission monitored technical assistance contractors to ensure that acceptable deliverables were produced and that the expected results were achieved.

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RIG/A/DAKAR T.ANKLEWICH

E.O. 12356 N/A
SUBJECT: DRAFT AUDIT REPORT NO. 7-683-95-XXX ON THE
AUDIT OF USAID/THE GAMBIA'S SELECTED PROGRAMS AND
INTERNAL CONTROL SYSTEMS.

REF: DAKAR 08893

RECOMMENDATION NO. 1: WE RECOMMEND THAT THE DIRECTOR,
USAID/THE GAMBIA DETERMINE IF IT REMAINS FEASIBLE TO USE
NON-GOVERNMENTAL ORGANIZATIONS UNDER THE GRANTS
COMPONENT OF THE AGRICULTURAL AND NATURAL RESOURCES
PROJECT.

RECOMMENDATION NO. 2: WE RECOMMEND THAT THE DIRECTOR,
USAID/THE GAMBIA (BASED UPON THE OUTCOME OF
RECOMMENDATION NO. 1) A.) ENSURES THAT THE TECHNICAL
ASSISTANCE CONTRACTOR ESTABLISHES A FIRM WORKPLAN TO
ACCOMPLISH THE AIMS OF THE GRANTS COMPONENT OF THE
AGRICULTURE AND NATURAL RESOURCES PROJECT, AND B.)
MAKES ANY NECESSARY MODIFICATIONS TO THE PROJECT
AGREEMENT AND TECHNICAL ASSISTANCE CONTRACT NO. 635-
0236-C-00-3244-00, TO REFLECT ANY CHANGES IN THE
UTILIZATION OF NON-GOVERNMENTAL ORGANIZATIONS.

MISSION COMMENTS:

1. USAID THE GAMBIA HAS REVIEWED THE DRAFT AUDIT REPORT
AND AGREES WITH THE SUBSTANCE OF BOTH RECOMMENDATION
NOS. 1 AND 2.

2. AS A RESULT OF THE JULY 22, 1994 MILITARY COUP WHICH
OVERTHREW THE DEMOCRATICALLY ELECTED GOVERNMENT OF THE
GAMBIA, FOREIGN ASSISTANCE APPROPRIATION ACT PROVISIONS

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(SECTIONS 508 AND 617) HAVE BEEN ACTIVATED. SECTION 508 PROVISIONS PROHIBIT THE OBLIGATION AND EXPENDITURE OF APPROPRIATED FUNDS FOR DIRECT ASSISTANCE TO THE GAMBIA. SECTION 617 PROVISIONS PERMIT THE OBLIGATION AND EXPENDITURE OF FUNDS NECESSARY FOR AN ORDERLY WIND-UP OF ASSISTANCE NOT TO EXCEED A PERIOD OF EIGHT MONTHS AFTER THE DATE OF TERMINATION (JULY 22, 1994).

3. THE MISSION HAS DRAFTED AND SUBMITTED FOR USAID/W APPROVAL A WIND-UP AND TERMINATION PLAN FOR U.S. ASSISTANCE TO THE GAMBIA. INCLUDED WITHIN THIS PLAN IS AN OPTION TO CONTINUE REDUCED LEVELS OF ASSISTANCE TO THE GAMBIA AS AUTHORIZED UNDER SECTION 552 AND SECTION 123 (e) OF THE FOREIGN ASSISTANCE ACT. THE DELIVERY MECHANISM OF THE REDUCED LEVEL OF ASSISTANCE WOULD BE IMPLEMENTED THROUGH PRIVATE VOLUNTARY ORGANIZATIONS (PVOs) AND REQUIRES THE PRESIDENT TO CONSIDER WHETHER IT IS IN THE U.S. GOVERNMENT'S NATIONAL INTEREST TO PROVIDE ASSISTANCE BY SUPPORTING THE PROGRAMS OF NGOS.

THE APPROVAL OF THE NATIONAL INTEREST AND THE NGO MECHANISM WILL REQUIRE A COMPLETE REDESIGN OF THE MISSION'S ASSISTANCE PROGRAMS AND AGREEMENTS. UNDER ANY OF THE PROPOSED REDUCED OPERATING SCENARIOS, THE ENTITY RESPONSIBLE FOR THE NGO GRANTS COMPONENT OF THE ANR PROJECT WILL BE DETERMINED AT A LATER DATE.

4. DUE TO THE JULY 22, 1994 MILITARY COUP AND SUBSEQUENT EVENTS DISCUSSED ABOVE, THE AVOIT REPORT RECOMMENDATIONS ARE NO LONGER VALID AND PROCBOURS CANNOT BE IMPLEMENTED TO CORRECT THE RECOMMENDATIONS. THE MISSION RECOMMENDS THAT RIG/A/DAKAR IMMEDIATELY ISSUE THE FINAL REPORT AND UNDER THE CIRCUMSTANCES DESCRIBED ABOVE, CONSIDER BOTH RECOMMENDATIONS AS RESOLVED AND CLOSED UPON ISSUANCE OF THE FINAL REPORT

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FOR THOMAS B. ANKLEWICH, RIG/DAKAR

E.O. 12356 N/A
SUBJECT: DRAFT REPORT NO. 7-683-95-XXX ON AUDIT OF
USAID/THE GAMBIA'S SELECTED PROGRAMS AND INTERNAL
CONTROL SYSTEMS

REFS: A) BANJUL 03751; B) DAKAR 8893

GIVEN THE UNCERTAINTY OF THE USAID PROGRAM AS DESCRIBED
IN REFERENCE A, THE LACK OF AN APPROVED WIND-UP PLAN,
AND THE LACK OF A DECISION REGARDING THE U.S. INTEREST
IN THE GAMBIA, THE MOST APPROPRIATE RESPONSE TO
RECOMMENDATION NUMBER 2 OF THE SUBJECT AUDIT IS
UNCLEAR. HOWEVER, WHEN THE WIND-UP PLAN IS APPROVED
AND WHEN/IF THE U.S. INTEREST CONSIDERATION IS
COMPLETED, USAID/BANJUL WILL DETERMINE WHETHER THE MOST
APPROPRIATE RESPONSE IS TO TERMINATE THE PROGRAM AND
THE AGREEMENT WITH THE TECHNICAL ASSISTANCE CONTRACTOR
OR TO REDESIGN THE PROGRAM AND MODIFY THE AGREEMENT
WITH THE TECHNICAL ASSISTANCE CONTRACTOR TO ACCOMPLISH
THE AIMS OF THE GRANTS COMPONENT OF THE AGRICULTURE AND
NATURAL RESOURCES PROJECTS. WINTRR
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MISSION PROGRAM PORTFOLIO

- ◆ Financial and Private Enterprise Project (FAPE) - \$9.0 million in non-project assistance (NPA) and \$8.35 million in project assistance (PA), dated 9/30/91, PACD 6/30/96
- ◆ Financial Sector Restructuring Project (FSRP) - \$5.0 million (NPA) and \$1.8 million (PA), dated 5/13/91, PACD 6/30/94
- ◆ Agriculture and Natural Resources Project (ANR) - \$10.0 million (NPA) and \$12.05 million (PA), dated 8/17/92, PACD 12/31/97
- ◆ Human Resources Development Assistance (HRDA) - Approximately \$4.6 million since 1988.
- ◆ P.L. 480 Title II, run by Catholic Relief Services (CRS),
 - ◆ 1993: Institutional Support Grant - \$82,894, P.L. 480 commodities - \$53,512, P.L.480 Monetizations - \$237,551.
 - ◆ 1994: Institutional Support Grant - \$00.00, P.L. 480 commodities - \$288,688, P.L.480 Monetizations - \$253,204.
 - ◆ 1995: Institutional Support Grant - \$00.00, P.L. 480 commodities - \$203,611, P.L.480 Monetizations - \$759,603.

Our audit survey results showed that concentrating the audit on the Cash Transfer and Technical Assistance in the Mission's project/program portfolio would be the most effective use of audit time. This is because FAPE, FSRP and ANR made up 87.7 percent of the Mission's activities. In addition, the HRDA and P.L 480 Title II programs are both relatively small; therefore, we did not perform additional audit work in these areas.

GLOSSARY OF TERMS

ANR	Agricultural and Natural Resources Program (and Project)
CRMA	Community Resource Management Agreement
FAA	Foreign Assistance Act of 1961
FAPE	Financial and Private Enterprise Program
FSRP	Financial Sector Restructuring Program
GCDB	Gambian Commercial Development Bank
MOA	Memorandum of Agreement
NGO	Non-Governmental Organization
NPA	Non-Project Assistance
PA	Project Assistance
PAAD	Program Assistance Approval Document
PACD	Program Assistance Completion Date
PBS	Program-based Budgeting System
PVO	Private Voluntary Organization
RCO	Regional Contracting Officer (Dakar)

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