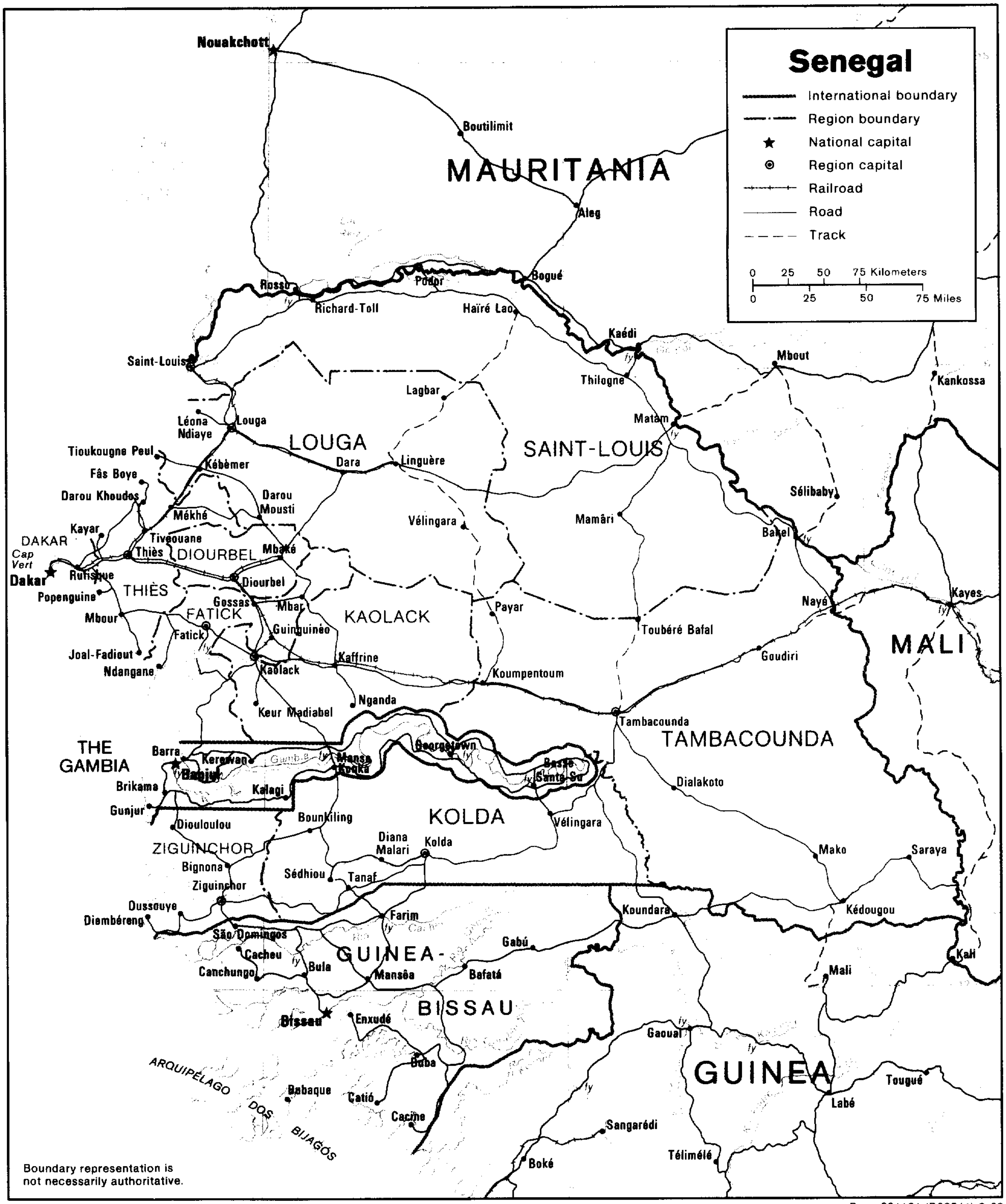
Regional Inspector General for Audit
Dakar

Audit of USAID/Senegal's Management of Funds Available for Operating Expenses

Audit Report No. 7-685-96-003
March 12, 1996



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March 12, 1996

MEMORANDUM FOR DIRECTOR USAID/Senegal, Anne Williams

Walter E Shepherd Acting For

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

SUBJECT: Audit of USAID/Senegal's Management of Funds Available for Operating Expenses (Audit Report No. 7-685-96-003)

This memorandum is our report on the "Audit of USAID/Senegal's Management of Funds Available for Operating Expenses," Report Number 7-685-96-003. We considered your comments to the draft report and have included them as Appendix II. The report contains two recommendations with four subparts. Please notify our office within 30 days of the status of the actions planned or taken to close the report's recommendations.

I appreciate the cooperation and courtesies extended to my staff during the audit.

Summary of Audit Findings

In general, USAID/Senegal effectively managed its unliquidated operating expense obligations and for the most part its obligations did not exceed required needs. However, we recommended that USAID/Senegal deobligate funds totaling $114,166, revalidate or deobligate additional funds totaling $122,947, develop procedures to more systematically follow up on other unliquidated obligations over six months old valued at $274,907, and develop procedures to adequately document the reasons for retaining unliquidated obligations.

Background

The United States Agency for International Development (USAID) receives a separate appropriation to cover its annual operating expenses (OE). Operating expenses represent salaries, benefits, and support costs of all U.S. and foreign national personnel. Support costs include allowances, travel and transportation, housing and office expenses.

The usage and availability of these annual operating expenses are governed by Section 1311 of the Supplemental Appropriations Act of 1955 as amended, and are covered in more detail by (1) USAID Handbook 19 Chapter II (Operating Expenses), (2) USAID Financial Management Bulletin Part II, No. 14A (Obligation Reviews at Missions), (3) USAID/Senegal's Mission Order III-1.3.0, entitled "Procedures on 1311 Review (Revised)", dated March 30, 1995 and (4) certain practices of mission accounting personnel (informal procedures which are not documented).

For fiscal years 1991 through 1995, USAID/Senegal obligated $21,550,212 in operating expense funds. At September 30, 1995, $1,847,857 of this amount remained unliquidated and accordingly were recorded on the accounting records of USAID/Senegal as valid obligations. These unliquidated obligations, USAID/Senegal's written procedures and actual practices relating to them were the subject of our audit work.

In recent years, OE annual appropriations have come under intense scrutiny as part of Congressional and Administration efforts to reduce Federal costs. As part of its effort to effectively manage these funds, USAID/Senegal undergoes a "1311 review" of its obligations every six months on or about March 31st and September 30th.

USAID estimates that its fiscal year (FY) 1996 OE appropriations will be reduced to $495 million as a consequence of the increased Congressional and Administration Scrutiny. As a result of lower funding levels, USAID decided to close various overseas missions and offices and to reduce overseas staff levels.

As part of its FY 1996 Audit Plan, the Office of the Inspector General initiated a review of USAID's OE funds to determine if USAID missions and offices ensured that funds available to them for operating expenses did not exceed required needs. In support of this objective, RIG/A/Dakar initiated its review of unliquidated obligations at USAID/Senegal.

Audit Objective

This audit was designed to answer the following question:

- Does USAID/Senegal Effectively Manage Funds Available for Operating Expenses?

Appendix I contains a discussion of the Scope and Methodology for this audit.

Audit Findings

Does USAID/Senegal Effectively Manage Funds Available for Operating Expenses?

In general, USAID/Senegal effectively managed its unliquidated operating expense obligations. For the most part, USAID/Senegal did not maintain unnecessary or excess levels of operating expense funds, that is, funds without valid reasons for remaining obligated. Also, the audit concluded that the Mission's 1311 review process for revalidating unliquidated obligations and eliminating those that were no longer valid was generally functioning as intended by USAID's procedures. However, USAID/Senegal needs to perform more systematic follow-up to determine the validity of its older unliquidated obligations and to deobligate old excessive obligations in a timely manner.

For the period FY 1991 through FY 1994, 97.1 percent, by dollar value, of the original obligations had been either expended or deobligated ($17,195,528 of $17,706,912). Including FY 1995, the unliquidated obligations' percentage rises to 8.6 percent, or stated another way, 91.4 percent of the original obligations for the period FY 1991 through FY 1995 has been expended or deobligated ($21,550,212 originally obligated and $1,847,857 remaining unliquidated). Of this total, we concluded that $237,113 were invalid which was 1.1 percent of the amounts originally obligated.

We did not review $1,335,837 of the $1,847,857 which remained unliquidated at the time of the review cutoff of September 30, 1995. (These unreviewed obligations were less than six months old at the time of the review). This unreviewed amount represents 72.3 percent of the total unliquidated obligations. The majority of the unliquidated obligations which we did not review pertains to 1995 ($1,252,195). However, as discussed below, USAID/Senegal needs to perform more systematic reviews to determine the validity of its older unliquidated obligations, specifically those prior to FY 1995, which represented about 28 percent of the total unliquidated obligations.

Need to Improve Review
Procedures on Older Obligations

United States Government and USAID procedures require a continuous review of both current and prior years funds, prompt deobligation of items which are no longer valid or necessary, and a detailed set of workpapers to document and support the review. Approximately $114,166 of unliquidated obligations which were recorded on the accounting records of USAID/Senegal as of September 30, 1995, were excessive and another $122,947 were considered to have a high potential for deobligation action. Also, an additional $274,907 of older unliquidated obligations needed to be further researched. This situation resulted because procedures relating to the revalidation, deobligation, follow up and documentation of older obligations needed improvement. As a result, USAID/Senegal was not assured that it was taking prompt action to deobligate funds as required by Section 1311 of the Supplemental Appropriations Act as amended.

Recommendation No. 1: We recommend that the Director, USAID/Senegal:

1.1 develop a plan to deobligate the unliquidated obligations amounting to $114,166 by the next 1311 review on March 31, 1996. This amount represents unliquidated obligations which have been categorized by the audit as being excessive; and

1.2 develop a plan to revalidate or deobligate the unliquidated obligations amounting to $122,947 by the next 1311 review on March 31, 1996. This amount represents unliquidated obligations which have been categorized by the audit as having a high potential for deobligation action but which require more systematic follow-up efforts.

Recommendation No. 2: We recommend that the Director, USAID/Senegal:

2.1 develop procedures to systematically follow up on unliquidated obligations which are over six months old--

e.g. (a) notices could go to vendors to determine if all billings have been sent, (b) notices could go to USAID/Washington and other agencies concerning advice-of-charges and interagency billings, (c) reviews of lost items, non-receipt of items, etc. could be conducted. The audit specifically identified $274,907 in unliquidated obligations which needed additional follow-up; and

2.2 **develop procedures to adequately document the reasons for retaining unliquidated obligations.**

According to Section 1311 of the Supplemental Appropriations Act of 1955, as amended, a periodic review of unliquidated obligations is required to determine whether obligations continue to remain valid. The act indicates that if obligations do not continue to remain valid that the funds should be deobligated in a timely manner. USAID has established a policy regarding 1311 reviews which requires that: (1) a continuous review of unliquidated obligations for both current and prior year funds should occur throughout the year; (2) a year end review of the system should occur; (3) the obligation and liquidation records should be examined by USAID financial staff in coordination with the officer responsible for budgeting and using the funds; and (4) a set of workpapers should be maintained to document the reviews. USAID/Senegal Mission Orders on 1311 reviews restate the requirements of Section 1311 contained in the 1955 Supplemental Appropriations Act and specify the duties of Mission personnel in these reviews.

As of September 30, 1995, USAID/Senegal had $1,847,857 in unliquidated obligations for operating expenses. We classified the 178 unliquidated obligations totaling $512,020 which were over six months old into six categories as shown in the following chart.

USAID/Senegal Unliquidated Obligations over six months old at September 30, 1995

Number of items and Description		Dollar amount
31	excessive amounts were obligated	114,166
78	obligations needing more follow-up effort	122,947
28	obligations awaiting an advice-of-charge	117,710
4	obligations awaiting an interagency billing	12,812
7	obligations related to lost items, non-receipt of services, or other disputes	20,834
30	obligations awaiting additional invoices	123,551

As noted above, these six categories are intended to show why the item still remained obligated on USAID/Senegal's accounting records. These categories are further explained below:

> **Original obligation amount was excessive**--Our review of the available documentation indicated that the original amount obligated was more than necessary to meet the mission's current contractual obligation relating to this item;
>
> **Obligation amounts remain because they are awaiting an overdue advice-of-charge**--The obligation continues to be left on the records as a valid obligation properly chargeable to USAID/Senegal but purportedly already paid in Washington. The item cannot be properly liquidated until this official accounting charge is received from Washington;
>
> **Obligation amounts remain because they are awaiting an overdue interagency billing**--The obligation continues to be left on the records as a valid obligation properly chargeable to USAID/Senegal but purportedly already paid by the Regional Procurement Service

Operation (RPSO), Bonn, Germany. The item cannot be properly liquidated until this official accounting charge is received from RPSO;

Obligation amounts remain because overdue additional invoices are anticipated--The obligation is still maintained in the Mission's accounting records because of the possibility that additional invoices related to this original obligation will be received. For example, mission personnel have stated that as many as four different invoices can be received in relation to an employee transfer;

Obligation items remained on the accounting records because they needed more systematic follow-up--According to mission officials, obligations in this category remained on the accounting records because there was insufficient information for deobligation. In our view, there was insufficient information on these items because no new additional information on their continuing validity had been systematically sought out; and

Obligation remains on the accounting records because of disputes related to lost items, non-receipt of services, etc.--Invoices related to these obligations have not been paid because items were not received, the items were received in damaged condition, services were not rendered, the wrong items were received and sent back, etc.

Since USAID's annual OE appropriations have come under increasing intense scrutiny as part of Congressional and Administration efforts to reduce Federal costs, it is important that each mission's remaining obligations be revalidated. Those obligations that are found to be no longer valid are to be promptly and systematically deobligated so that they can be used for other valid needs or returned to the U.S. Treasury. This is required by Section 1311 of the 1955 Supplemental Appropriations Act, as amended.

A discussion of these six categories and the corrective action to address these unliquidated obligations follows.

Excessive Amounts Need to be Deobligated

Of the 178 unliquidated obligations which were over six months old at September 30, 1995, we concluded that 31 of these obligations totaling $114,166, some of which go back to 1991, were excessive to the actual needs of USAID/Senegal (See Appendix III).

Many of these items relate to freight obligations. Mission personnel explained that freight related transactions can involve as many as four different vendors per transportation action and, as a consequence, it is often difficult to estimate what total freight obligations should or will be. As a result, a conservative approach is taken and monies are obligated for all possible charges, some of which may not occur or cost less than was obligated. This approach is taken to avoid a possible anti-deficiency situation or shortfall in monies needed to pay these items. Mission personnel also expressed the view that freight charges were not always timely and that they were reluctant to take these obligations off the accounting records until the availability of these funds was about to expire. Since Mission personnel believe that operating expense funds are available for five years, USAID/Senegal has an informal policy to retain these old obligations on their records until sufficient documentation is received or until the five year period is met.

After reviewing these particular 31 transactions, we concluded from the evidence available that these obligations were not valid at this time and should be deobligated before the next 1311 review which occurs at March 31, 1996. In effect, we believe that all USAID financial obligations had been met and as such the remaining amounts represented excess obligations. In many cases, USAID had not specifically followed up on these items for years primarily because of the five-year rule discussed above and because specific follow up action takes considerable staff time.

Excessive Amounts Need to be Determined

The audit also found 78 unliquidated obligations totaling $122,947 (See Appendix IV), most of these items go back to 1991, which needed more systematic follow-up to determine if the obligations were valid.

These 78 unliquidated obligations were for various costs such as freight, repairs, equipment and supply procurement, and other transactions. In general, we noted that (1) no activity on these items had taken place for a substantial amount of time, (2) partial amounts had been deobligated, and (3) payments had been made. In some cases, partial amounts were kept on the books for what appears to be some contingency. Based on our review, it appeared that USAID had met all its financial obligations for these transactions. As such, we concluded that most if not all of these obligations were no longer valid at this time and should be deobligated before the next 1311 review on March 31, 1996. We recognize that some of these unliquidated obligations are still on the books because of the difficulties in estimating costs for some items such as furniture, equipment, and vehicle repair and maintenance costs. However, USAID had not systematically followed up on these items for years primarily because of the five-year rule discussed above and because specific follow up action takes considerable staff time. In our view, the Mission needs to better scrutinize these old unliquidated obligations to determine the amounts that can be deobligated.

Need to Systematically Follow up on Unliquidated Obligations Over Six Months Old

Of the 178 unliquidated obligations which were over six months old, the audit determined that 69 of these unliquidated obligations remained on the books for valid reasons. We recognize that the transaction cycle in an overseas mission typically can take up to six months to complete. As discussed below, in many cases these obligations remained unliquidated because USAID/Senegal was awaiting overdue documentation in order to liquidate many of these items.

-- Twenty-eight obligations totaling $117,710 could not be liquidated as the Mission was awaiting overdue advice-of-charges (AOCs) for payments made by USAID/Washington (See Appendix V). These AOCs pertained primarily to 1994 charges for items such as post assignment freight, maintenance and renovation, ADP hardware, home leave travel, office materials and supplies, etc.

-- There were four 4 obligations totaling $12,812 that could not be liquidated as the Mission was waiting for overdue interagency billings from RPSO Bonn, Germany (See Appendix VI).

-- Another sub-category was 7 obligations for $20,834 which remained on the accounting records and could not be liquidated because of disputes relating to items or services that were not received, to items that had been damaged, etc. (See Appendix VII).

-- The last sub-category included 30 items totaling $123,551 for unliquidated obligations that remained on the accounting records because the Mission believed that invoices were coming in the future (See Appendix VIII). The majority of these items pertained to 1995 obligations for building maintenance and renovation, post assignment freight charges, home leave freight charges, non-expendable property transportation and freight charges, etc.

These 69 items pertained to nine obligations executed in FY 1991, seven in FY 1992, nine in FY 1993, 21 in FY 1994, and 23 in FY 1995. Although valid reasons exist for these old unliquidated obligations, in most cases Mission personnel were not specifically following up on these items, because of the five-year rule and the lack of additional documentation. Also, USAID/Senegal Mission Orders do not (1) require that the Mission perform a periodic systematic follow-up review of older unliquidated obligations and (2) specify the content of and procedures for these follow-up actions.

We believe that the Mission should develop procedures to systematically follow up on those unliquidated obligations which are over six months old. This follow-up could include (1) notices to vendors to determine if all billings have been sent (i.e. the 30 above items totaling $123,551), (2) notices to USAID/Washington on overdue AOCs (i.e. 28 items totaling $117,710), (3) notices to RPSO/Bonn on overdue interagency billings (i.e. 4 items totaling $12,812), and (4) a detailed review of lost items, non-receipt of goods and services (i.e. 7 items totaling $20,834). We believe that improved compliance with 1311 Review procedures and requirements will occur with this additional follow-up effort.

During our review of USAID/Senegal's workpapers relating to their 1311 reviews, we were often unable to ascertain the reason for older obligations continuing to remain on the accounting records as valid obligations. Notations that were found by specific obligation amounts were not clear and specific as to what actions had been taken on an obligation and why it wasn't deobligated. A clear statement as to why an obligations remains unliquidated would not only greatly facilitate the 1311 reviews but also assist managers in their review of the process for liquidating obligations.

We believe that USAID/Senegal needs to adequately document its reasons for retaining unliquidated obligations to improve the management of these unliquidated obligations as well as to comply with the requirements of Section 1311 of the Supplemental Appropriations Act, as amended.

We concluded that while USAID/Senegal effectively managed its operating expense obligations and for the most part its obligations did not exceed required needs, the Mission needed to deobligate funds identified in this report and to develop improved procedures to more systematically follow up on obligations over six months old, and to improve documentation on the reasons for retaining its unliquidated obligations.

Management Comments and our Evaluation

USAID/Senegal officials concurred with the report's two recommendations containing two subparts each.

In response to the report's recommendations USAID/Senegal has deobligated $107,423.29 of the $114,166.65 identified as excessive by Recommendation 1.1 and included a footnote for the reconciliation of the other two amounts of the undeobligated portion. Based on these actions Recommendation No. 1.1 is closed on report issuance.

Concerning Recommendation 1.2 the Mission agreed to and is in the process of identifying and reviewing all items involved in the questioned amount of $122,947. Based on the actions taken to date, this recommendation is resolved on report issuance.

Concerning Recommendation No. 2.1, the Mission is drafting a procedural guide to specify the required follow-up actions on unliquidated obligations and commitments. This framework will include the responsibilities of each functional unit of the Mission namely the Financial Management Core, the Administration Core, the Acquisition Core and the Strategic Objective Teams. Based on the actions taken to date, Recommendation No. 2.1 is resolved on report issuance.

Finally, the Mission Controller has signed and issued the OFM Operating Procedures, O.P. No. 96.1 dated march 5, 1996, that initiated a coding system aiming at systematizing an efficient documentation/explanation process of validating the outstanding unliquidated obligations and commitments. Based on this action, Recommendation No. 2.2 is closed on report issuance.

SCOPE AND METHODOLOGY

Scope

The Office of the Regional Inspector General for Audit (RIG), Dakar audited USAID/Senegal's Management of Funds Available for Operating Expenses (OE) in accordance with generally accepted government auditing standards. Performed during the period November 14 to December 5, 1995, at USAID/Senegal, the audit reviewed 178 open unliquidated obligations from a universe of 789 items which were on the accounting records of USAID/Senegal as of September 30, 1995. The sample totaled $512,020 of the $1,847,857 total universe of unliquidated obligations. If any of the obligations were questionable or invalid, we evaluated the cause and made appropriate recommendations. We did not identify any prior audits of USAID/Senegal unliquidated obligations which would be relevant to this audit.

In answering the audit objective, we obtained documentary and testimonial evidence from USAID/Senegal; assessed internal controls; tested the reliability of computer-generated data and compliance with laws and regulations applicable to the objective; and verified evidence through examination of supporting documentation. We also received an acceptable representation letter from USAID/Senegal management confirming information essential to fully answer the audit objective and for assessing internal controls and compliance.

Methodology

The IG/A/Headquarters Liaison and Coordination Division consulted with USAID Financial Management officials in Washington, D.C. and identified $174.8 million in operating expense funds which had not been liquidated and prepared a breakdown of these funds by headquarters and overseas missions. This information was obtained to assist various RIG offices in determining whether Section 1311 reviews were performed according to Federal laws and regulations, and USAID policies and procedures. We interviewed USAID/Senegal officials and reviewed MACS reports (primarily the E03B report dated September 30, 1995) and the latest internal control assessments. We obtained a basic understanding of the mission's budget execution system for OE including reporting and monitoring responsibilities, identified allocations of appropriated funds available for mission use, evaluated the Section 1311 review process conducted on operating expense funds during Fiscal Year 1995, determined the criteria and extent of use of the local currency funds (there were none), determined the amounts deobligated by the Mission during Fiscal Year 1995, and identified the amount of unliquidated obligations remaining at the end of the fiscal year. After completing all these audit steps, we concluded on the effectiveness of the Mission's Section 1311 review process as it related to their operating expense funds.

We audited unliquidated operating expense obligations from fiscal years 1991 through 1995 that were present on the accounting records of USAID/Senegal as of September 30, 1995 as follows:

Fiscal year	No. of items	Dollar amount
1991	67 obligations	74,419
1992	26 obligations	40,601
1993	23 obligations	128,021
1994	27 obligations	184,702
1995	35 obligations	84,277
Total	178 obligations	512,020

We sampled 100 percent of the unliquidated operating expense obligations from 1991, 100 percent of all 1992 items over $500, 100 percent of 1993 items over $2,000, 100 percent of 1994 items over $2,000, and 100 percent of the 1995 items that were over 6 months old. This methodology was used because older unliquidated obligations are of more questionable validity, higher dollar values were selected for their significance, and no obligations were selected that were under six months of age because it generally takes that long or more on average to liquidate such items.

We analyzed USAID/Senegal's operating expense obligations for the period October 1, 1990 through September 30, 1995 that were unliquidated as of September 30, 1995. The audit included an analysis of the Section 1311 review sheets as well as obligating documents, earmark or commitment documents, contracts, purchase orders, and invoices to determine whether unliquidated balances were valid, funds could be deobligated or decommitted, and if data in the MACS reports were accurate and updated.

USAID

UNITED STATES GOVERNMENT
MEMORANDUM

DATE: March 12, 1996

FROM: Anne M. Williams, Director, USAID/Dakar

SUBJECT: Draft Audit report on the Audit of USAID/Senegal's Management of Funds Available for Operating Expenses (Audit Report No. 7-685-96-00X)

TO: Walter Shepherd, Acting RIG/A/Dakar

REF: Tom Anklewich/A. Williams memo dtd 02/23/96

First of all, I want to thank your office for the opportunity to comment on your subject report. I have had my relevant office staff members to closely review the content of subject Audit Report in an attempt to adequately address the findings and recommendations reported therefrom. We agreed with the two recommendations and identified the follwing actions to resolve these recommendations.

Recommendation No. 1:

1.1: The Controller's Office has issued and signed a Journal Voucher No. 685-96-6092 dated 03/02/96 which deobligated $107,423.29 of the $114,166.65 identified as excessive by the Audit Report and included a footnote for the reconciliation of the two amounts by identifying and explaining the rationale behind the undeobligated portion;

1.2: Mission agrees to and is in the process of identifying and reviewing all items involved in the questioned amount of $122,947. We anticipate that at the set deadline of March 31, 1996, a Mission Controller's Journal Voucher will a) deobligate the invalid obligations as well as b) provide for a reconciliation and/or revalidation statement of the remaining unliquidated obligations.

Recommendation No. 2:

2.1: The Controller's Office is drafting procedural guidance to specify the required follow-up actions on unliquidated obligations and commitments.

We anticipate that the guidance will build the framework for an efficient follow-up system that will highlight within the process the responsibilities of each functional unit of the Mission, namely the:

- Financial Management Core
- Administration Core
- Acquisition Core
- Strategic Objective Teams and /or the Crosscutting Activities Team

A copy of the guidance will be made available to you for your review and action.

2.2: Mission Controller has issued and signed an OFM Operating Procedures which initiated a coding system aiming at systematizing an efficient documentation/explanation process of validating the outstanding unliquidated obligations and commitments. The O.P. No. 96.1 dtd 03/05/96 is herewith attached for your review and action.

In light of the actions identified we request that Recommendations 1.2 and 2.1 be considered resolved.

Please feel free to let me know should you have any additional questions or want to have any clarifications on the above comments.

Appendix III

USAID/Senegal Unliquidated Obligations
at September 30, 1995 --
Excessive Amounts need to be deobligated

Fiscal Year	Designation	Dollar amount
1991	7 obligations pertaining to non-expendable property freight, U500 freight transportation and post assignment freight charges	12,634
1992	8 obligations pertaining to post assignment freight, home leave freight, ADP/NXP transportation, and U500 freight transportation	11,573
1993	6 obligations pertaining to ADP/NXP freight, ADP supplies and materials, and post assignment freight	22,454
1994	2 obligations pertaining to FNPSC salary benefits, and education allowance	59,655
1995	8 obligations pertaining to USPSC contracts, FNPSC contracts, information meetings and site visits.	7,850
Total	31 obligations	114,166

USAID/Senegal Unliquidated Obligations at September 30, 1995 -- Excessive Amounts need to be determined

Fiscal year	Designation	Dollar amount
1991	51 items pertaining to such items as home leave freight, U500 freight transportation, non-expendable property freight, transportation charges, ADP/NXP freight transportation charges, furniture, equipment, and vehicle repair, office supplies and materials, ADP hardware, residential equipment, office furniture, and office building maintenance.	57,140
1992	11 items pertaining to such items as furniture, equipment and vehicle repair, supplies and office materials, residential rent, residential maintenance and renovation and all other "code 25" and "code 12" items.	17,107
1993	8 items pertaining to furniture, equipment, vehicle repair and maintenance charges, motorpool expenses supplies and freight, U500 freight charges, ADP/NXP freight transportation charges, and office supplies and materials	25,113
1994	4 items pertaining to R&R travel, FNPSC costs, and ADP expendable supplies	21,736
1995	4 items pertaining to post assignment travel, maintenance and repair, and miscellaneous other.	1,851
Total	78 obligations	122,947

USAID/Senegal Unliquidated Obligations at September 30, 1995 -- Overdue advice-of-charges from USAID Washington

Fiscal year	Designation	Dollar amount
1991	4 items pertaining to non-expendable property freight transportation, all other "code 25" charges, ADP expendable supplies and home leave freight	3,081
1992	5 items pertaining to ADP expendable supplies, ADP hardware, post assignment freight, and U500 freight transportation	9,538
1993	2 items pertaining to post assignment travel charges and post assignment freight charges	30,381
1994	17 items pertaining to post assignment freight, residential maintenance and renovation, ADP hardware, home leave travel, ADP/NXP freight transportation, office materials and supplies, furniture, equipment, and vehicle repairs, and U500 freight charges.	74,710
Total	28 obligations	117,710

USAID/Senegal Unliquidated Obligations at September 30, 1995 -- Overdue interagency charges

Fiscal year	Designation	Dollar amount
1991	2 items pertaining to home leave freight and U500 freight transportation	509
1992	1 item pertaining to U500 freight transportation	922
1993	1 item pertaining to non-expendable residential equipment property	11,381
Total	4 obligations	12,812