

MINISTÈRE DU DÉVELOPPEMENT RURAL
ET DE L'HYDRAULIQUE

REPUBLIQUE DU SENEGAL

UN PEUPLE - UN BUT - UNE FOI

AGRICULTURAL PRODUCTION
SUPPORT PROJECT

MANUAL OF ADMINISTRATION,
ACCOUNTING AND FINANCIAL
PROCEDURES

PREPARED BY

CHEMONICS INTERNATIONAL CONSULTING DIVISION
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HOST COUNTRY CONTRACT BETWEEN MDRH AND CHEMONICS

PREPARED FOR
THE GOVERNMENT OF THE REPUBLIC OF SENEGAL
MINISTRY OF RURAL DEVELOPMENT AND HYDRAULIC
AND
THE UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT
CONTRACT No. 685-0269

ISSUED IN NOVEMBER 1989 - REVISED IN AUGUST 1990

DAKAR, SENEGAL AUGUST 1990

**APS
PROJECT**

**PROCEDURES
MANUAL**

PREPARED BY:
CROUZET-GROYE

DATE : 11/89

REVISED BY :
PRONOVOST

DATE : 8/90

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My most sincere thank to the Agricultural Production Support Project Management and Staff for their assistance, support and invaluable advice throughout my stay in Senegal.

I would like to thank also all those who directly or indirectly contributed to the preparation and editing of this Manual, for their readiness, devotion, patience and hard work.

While wishing that the Manual be an interactive tool for the proper execution of the Project activities, I would like to seize this opportunity to invite you to take note of the different administrative, accounting and financial procedures, in order to abide by USAID and Senegalese Government regulations.

Richard Pronovost
H.E.C. - CMA
Financial Management Specialist
Chemonics International Consulting Division

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LISTE DES ACRONYMES UTILISES

LIST OF ABBREVIATIONS USED

ACRONYMES	SIGNIFICATIONS
GRS	Gouvernement de la République du Sénégal
GOS	Government of Senegal
MDRH	Ministère du Développement Rural et de l'Hydraulique
USAID	United States Agency for International Development Agence Américaine pour le Développement International
APS	Agricultural Production Support
SPA	Soutien à la Production Agricole

Courrier arrivé
le 22.12.89
sous le no 85

MEMORANDUM

DATE: December 20, 1989

TO: Mr. Amadou Sougoufara, APS Project Director
Mr. Jean Crouzet, APS Chief of Party

FROM:  Thomas J. Walsh, Controller, USAID/Senegal

SUBJECT: APS Project Procedures Manual

The Controller's Office has completed its review of the APS Project Administrative, Accounting and Financial Procedures Manual. The manual is extremely well done and covers all necessary accounting and internal control areas. The manual is therefore approved by USAID with only one correction; on p. 14, (2), the amounts should be "between 50,000 and 3,000,000 CFA".

We appreciate your efforts in writing this excellent manual.

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**TRIP REPORT
MARCH 6 - APRIL 8, 1990**

The reader is requested to refer to the above-mentioned report written by Mr. Richard PRONOVOST, short term consultant.

The purpose of his trip was to review existing APS project procedures in the administrative and financial areas.

The conclusions and recommendations resulting from this review have been incorporated in the revised version of the APS procedures manual. Corrections, changes and additions to the initial procedures manual are an integral part of the revised manual.

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The introduction will include :

- (A) A brief description of the Procedures Manual
- (B) The objectives of the Procedures Manual
- (C) The main features of Common Accounting Systems and the APS Project Accounting System
- (D) Internal and External Control within the APS Project.

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A. A BRIEF DESCRIPTION OF THE PROCEDURES MANUAL

This Administrative, Accounting and Financial Procedures Manual follows the provisional version which was approved by USAID in December 1989. It is a revision and an expansion of the initial version.

Several types of inter-related control systems are utilized to manage the local currency and commodity procurement funds made available to the APS project through Chemonics. These systems which are described in the manual include :

- (1) The Joint APS/Chemonics Project Management including an organization chart for administrative aspects of the project and related position descriptions ;
- (2) The Solomon EDP (electronic data processing) based Accounting System for the monitoring of local currency funds based on the Contract No. 2 budget;
- (3) Accounting Control Systems pertaining to cash, salaries, and the procurement of local goods and services, housing and per diem ;
- (4) Inventory Controls covering all the project equipment and commodities procured locally or offshore as well as the monitoring of vehicle usage, fuel consumption, and maintenance ;
- (5) Controls covering the Operating Funds used by the APS project (monthly cash forecast, bank reconciliation, and three month projected local currency expenditures).

The manual incorporates samples of all the forms and reports used for financial reporting as well as for accounting, inventory, and financial controls. The sample forms and reports are attached at the end of the manual and are listed by exhibit number.

The manual will be updated as required. Such updating will be facilitated by the format adopted for the Manual which is based on computer files that will make easier changes and revisions (see Exhibit A).

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B. THE OBJECTIVES OF THE PROCEDURES MANUAL

The objectives of this Procedures Manual are to :

1. allow a better understanding of the Management systems adopted by the Agricultural Production Support Project,
2. enable the Project management to better schedule, plan and organise the execution of programmes activities and tasks,
3. enable the Project management to make appropriate management decisions based on complete, reliable and rapidly obtainable data,
4. ensure budget follow-up for each and every item, line, program, area, activity and task,
5. ensure the performance of internal control and distribution of tasks accordingly to responsibilities and authority levels,
6. help the Project staff responsible for programmes and budgets follow-up to better use available information for decision making throughout the development of activities and in dischar.
7. see to it that management methods related to accounting for control and reporting on utilization of funds provided by USAID are acceptable to USAID, the recipient and the GOS,
8. inform members of technical committees about the state of programs and budgets execution.

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C. MAIN FEATURES OF COMMON ACCOUNTING SYSTEMS AND THE APS ACCOUNTING SYSTEM

General accounting relates to recording the various transactions and cash flows. It plays a passive role and retraces the history of financial events.

Financial accounting means the process adopted for presenting information to groups external to the Project. It relates exclusively to historical data.

Management accounting is the system used for presenting information used by officials responsible for management by allowing them to forecast and direct management decisions. It pertains to information needed for decision making based on historical type of information.

Accounting principles are based on conventions, concepts and methods defined and accepted by various partners.

For information users, communication is a fundamental problem. Communication makes it possible to disseminate information so as to ensure a faithful representation of reality.

The principle of periodical financial reports is to reconcile cash inflows and outflows at set dates. It must be ensured that expenses revenues are actually those of the period accounted for. Otherwise, it would be necessary to have equalization accounts at the end of the period under review. Consistent application of accounting rules and procedures makes it possible to obtain coherent accounting data.

In the case of the Agricultural Production Support Project, the accounting system deals with cash flows and funds sources and utilization. But it must present faithfully the cashflow position and justify funds received, reimbursed or spent. Records should therefore be chronological and arranged in an orderly manner for each given period (monthly, quarterly or annually).

Data must be reliable since the Project would have prepared its financial reports in conformity with commonly accepted accounting standards, regulations in force and generally admitted practices.

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Financial statements are prepared on a comparative basis between periods by using the same presentation criteria. They are developed according to information needed for decision making.

Pieces of information thus disseminated will serve as management, follow-up and assessment tools for the execution of the various priority program. Rational utilization and maximization of investment returns for the purpose of optimizing the use of the Project financial resources become a fundamental objective.

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D. INTERNAL AND EXTERNAL CONTROL SYSTEMS

For being useful, information has to be quick, reliable and accurate. At anytime, information can and must be monitored through internal or external audits and progress evaluation missions.

Information must be objective which implies impartiality in accounts keeping and presenting. The use of methods and systems eliminating personal judgments are thus necessary and imperative.

Budget management and analytical (cost) accounting are management tools for following the execution of programmes and activities by comparing the progress of technical programs with budget. They make for maximizing investments and using rationally financial and human resources.

Internal control is an obligatory function that must be present throughout all the Project management system. Financial management is part of internal controls and is an essential function of the utmost importance for the future and the survival of any system.

As for external control or audit, they represent an insurance for the future.

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1. APS Internal Control System

The following definition of Internal Control given by the 32nd Congress of Chartered Accountants adapted to Projects management has been retained :

"Internal Control is the set of safeguards contributing to mastering the Project. It aims at ensuring the protection and safeguarding of the assets, as well as maintaining the quality of information, and applying decision maker's instructions aimed at improving performance. It is present throughout the organization, methods and procedures of each and every Project activity - so that it can maintain the sustainability of the Project".

The main objectives of a good Internal Control System are therefore to:

- 1) protect the Project assets and at the same time avoid errors and fraud,
- 2) assess the adequacy of existing procedures and formulate recommendations for the improvement of their reliability,
- 3) verify the effective application of procedures while ensuring their on going adaptation throughout the evolution of the structure and environment.

In order to reach those objectives, the Internal Control System must meet the following criteria.

- 1) Universality and permanence of application :
The system must be applied consistently to all project assets and to all operations performed by each staff member and all the information affecting or involving the Project operation.
- 2) Existence of an organization chart well adapted to the system implementation essentially based on formal lines of authority, responsibilities and tasks for each agent and on the respect of the separation of functions.
- 3) Existence of appropriate methods and procedures.
- 4) Flexibility of the system allowing for changes if necessary.
- 5) Quality and business ethics of the Project staff.
- 6) Preparation of orderly and timely financial reports presenting faithfully the financial position of the Project.

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2. APS External Control System

The objective of External Control is to establish uniform and standardized methods and systems for tracing entries and reports (Audit Trail).

External Control safeguards project funds and at the same time is a guarantee for the future, through the trashing and external auditing of financial management.

In the case of the APS Project, it enables external auditors to certify and check the validity, reliability and conformity of records and reports produced in accordance with generally accepted accounting principles and in conformity with USAID and GOS regulations.

External Control brings in a critical, objective and constructive assessment on all financial transactions based on adopted criteria. It recommends corrections, improvements or changes necessary for the improvement productivity and efficiency of the financial management system's performance.

It is recommended that external audits be conducted on a regular basis and that they include a detailed analysis of the various aspects of financial management through two different procedures, i.e. interim controls by the sponsor and the Government of Senegal and annual auditing by independent audit firms jointly selected by USAID and MDRH/APS.

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SECTION I - PROJECT ADMINISTRATION

Section I is constituted by the following sub-sections :

- A) Organization chart and joint management approach
- B) Job descriptions
- C) List of Personnel
- D) Staff Rules and Regulations.

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A. ORGANIZATION CHART AND JOINT MANAGEMENT APPROACH

The organization chart of the APS Project is attached (Chart No. 1). This organization chart reflects the joint management approach agreed upon by the contractor Chemonics International Consulting Division) and the contracting agency (MDR).

The contracting agency and the contractor exercise joint and equal line management authority in the financial and accounting areas and every other facet of the Project Administration. This authority is shared between the APS Project director (the Deputy. Director in absence of the Director) and the Chemonics Chief of party.

1. Financial and Accounting Management

- a. Insuring conformity of accounting and financial operations with generally accepted accounting standards, USAID and GOS regulations and Chemonics Accounting Practices,
- b. Authorizing commitment of Project related expenditures,
- c. Approving payment of project related expenditures,
- d. Managing the joint APS/Chemonics bank account in local currency,
- e. Submitting monthly USAID (SF-1034) vouchers covering reimbursable expense,
- f. Preparing requests for advances of funds by USAID,
- g. Preparing cash flow projection ,
- h. Submitting financial reports to USAID, GOS and Chemonics

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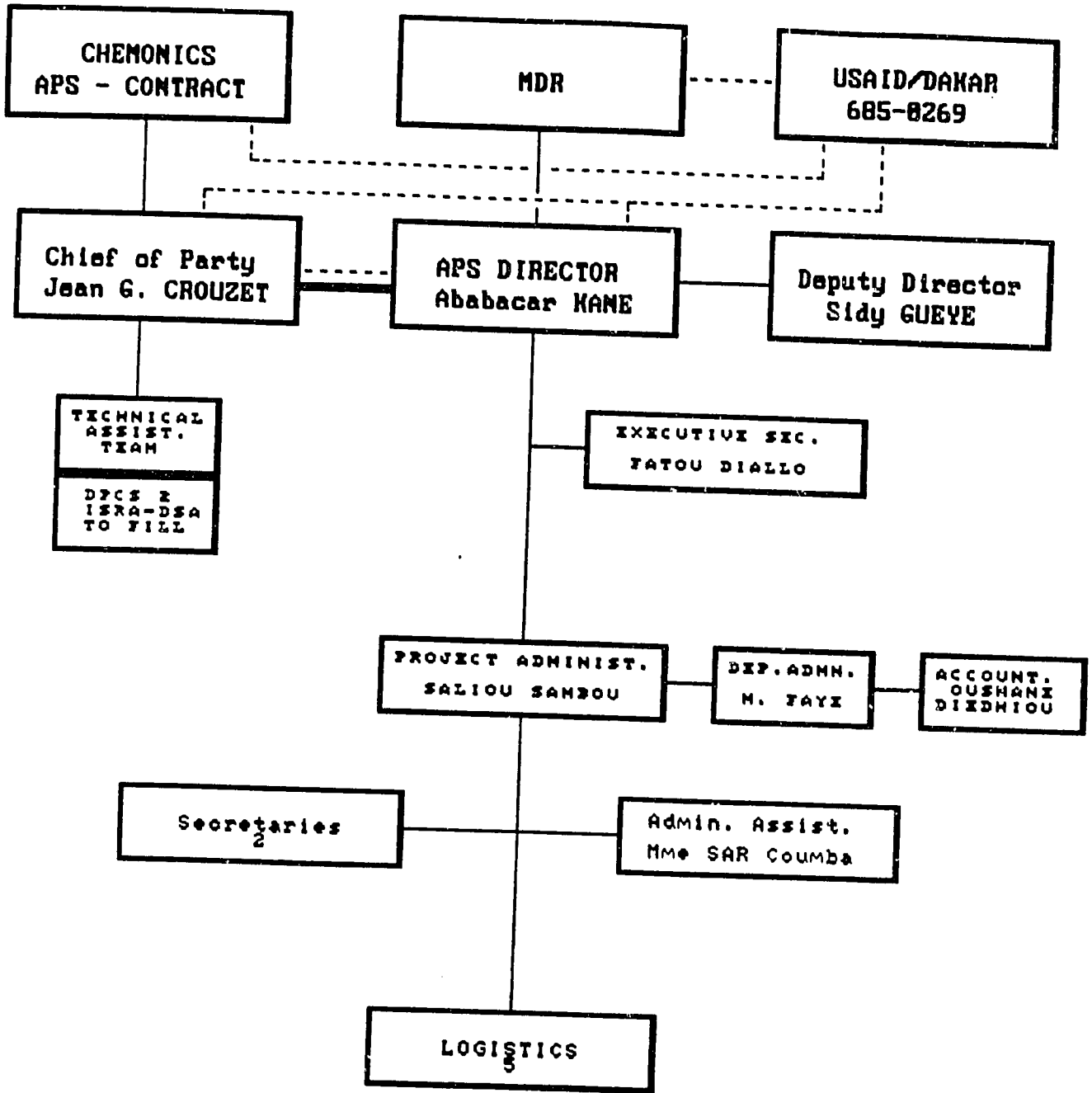
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2. Other Areas of Joint Management

- a. Managing coordinating and overseeing all technical Project components,
- b. Orienting, managing and assessing the performance of the long and short term technical assistance personnel provided by the implementation of the project,
- c. Orienting, managing and assessing the performance of local project staff,
- d. Managing participant training programs including assistance with participant selection and scope of training,
- e. Playing a key role in the coordination and implementation of the APS credit program,
- f. Submitting operations review reports to USAID, GOS and Oremontics.
- g. Participating in and supervising the preparation of annual work plans.

**CHART I
APS MANAGEMENT ORGANIZATION CHART**



LEGEND

- Informal relationship
- _____ Formal relationship
- ===== Joint Management

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B. JOB DESCRIPTIONS

There are several levels of positions within the APS Project, namely :

- . Decision making and planning. These functions are carried out for the MDRH by the Project Director and the Deputy Director and for the contractor by the Chief of Party.
- . Administrative management (accounting, procurement, inventory management logistical services). These functions are under the responsibility of the Project administrator.
- . Technical management, Technical assistance activities carried out by members of the Chemonics Technical Assistance Team and under the responsibility of those agencies. At the same time, they report administratively to the APS Project Director and the Chief of Party .

1. Decision Making Positions :

a. APS Project Director (PD) :

He supervises the overall project on behalf of the Government of SENEGAL and more specifically on behalf of the MDRH.

Within the framework of his overall mandate, the PD :

- . Is responsible for the coordination and the implementation of all APS Project activities,
- . Insures that project funds are used in conforming with the stated project objectives,
- . He approves all project expenditure paid either from the dollars or local currency accounts,
- . He counter signs local currency checks and financial documents in dollars (PIO/T, PIO/P and so on),
- . He is the designated secretary of the credit committee,
- . He signs all documents and correspondence pertaining to the project,
- . He liaises with AID and the GOS with respect to the implementation of the project,
- . He coordinates the annual work plan.

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b. Deputy Project Director (DPD) :

He assists the PD in carrying out his duties and he is also responsible for the technical implementation of the project.

Within the framework of his overall mandate, the DPD :

- . Is responsible for the coordination, preparation - and monitoring of the technical aspects of the project jointly with the technical assistance team,
- . Is responsible for the training program.

c. Chief of Party
General Duties & Responsibility

- . Serve as a private sector implementation advisor to the MDRH Project Director on planning, management, and coordination of all aspects of the APS Project activity implementation.
- . Meet regularly with the MDRH Project Director, with the USAID Project Officer, with donors, with members of the business community, with members of the Project's Banking Committee and with senior representatives of the Fiduciary Bank.
- . Participate in periodic inspection visits to project sites to assess progress toward achievement of project objectives, as well as to assess GOS privatization policy implementation. The inspection visits will be summarized in trip reports prepared by the Chief of Party in collaboration with project staff.
- . Prepare project implementation documents to be submitted to MDR and USAID for analysis and approval. The Chief of Party will assure that project activities are integrated effectively into the overall project program, as defined in each year's Annual Work Plan which defines the resources, levels of effort and funding necessary to support the work.
- . Assist with the determination that project implementation respects the project Grant Agreement's covenants and conditionalities.
- . Review and analyze, in collaboration with MDRH, the results from various studies to be made by selected Contractors, in order to identify and resolve obstacles to private sector participation and project implementation.

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- Collaborate with specialists from outside AID commissioned to conduct the mid-project and the end-of-project evaluations.
- Prepare and certify, in collaboration with the project team, local currency project financial reports ; establish a monitoring system and install an acceptable regular financial reporting system.
- Prepare and submit, jointly with the MDR Project Director, required project reports, work plans, consultants' reports, and additional documents to MDRH and AID as required in the Annual Work Plan.
- Work with MDRH project personnel to define key linkages, relationships and communication flows among project implementation organizations.
- Work with MDRH to develop and implement credit management training; and foster collaboration among participating credit institutions.
- Monitor and support implementation of the revolving credit program and assess its impact on MDRH privatization efforts, jointly with the local auditing firm.
- Working jointly with MDRH management, to coordinate activities of the long-and short-term project technicians.

Specific Objectives

- Participate in the activities of the Banking Credit Committee and develop close working relationships with representatives of the participating banks and the Fiduciary Bank.
- Assist MDRH in the implementation of a fertilizer privatization program that enhances private initiatives in storage, distribution and marketing of fertilizer.
- With the MDRH Project Director, jointly prepare and submit the required number of copies of quarterly project progress reports to the MDRH and USAID.

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- Collaboration with MDRH, and with a short-term specialist to formulate if and when needed, and implement a manpower training plan for project personnel and representatives of the agricultural business and credit Communities.
- Review, jointly with the MDRH Project Director, the annual audit reports of the project's overall financial status and quarterly audit reports of the credit program. Local accounting firms will provide the necessary auditing services.
- Ensure, on the Contractor's behalf, satisfactory working conditions for all of the Contractor's personnel, including timely logistical and financial support.
- With respect to the Contractor's monthly invoice for dollar costs, supervise the accounting for all such cost incurred in Senegal, including but not limited to the Contractor's employee time sheets and the Contractor's home office in a timely manner and, on receipt of the Contractor's monthly invoice, submit it to the MDR Project Director for approval ensure that all inquiries regarding the monthly invoice are responded to in a timely manner.

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2. Administrative Positions**a. Project Administrator (PA)**

He is responsible for managing the project financial and administrative functions and insures the applications of pertinent administrative and financial regulations.

Within the framework of his overall mandate, the PA :

- . Prepares the annual project budget jointly with other responsible individuals,
- . Monitors the budget,
- . Is responsible for the management of the local personnel,
- . Implements internal rules and circular letters and manages travel orders and laissez-passer documents,
- . Is responsible for the proper use of petty cash and countersigns petty cash disbursement memos,
- . Administrates counterpart funds resources,
- . Administrates the salaries of the local staff.

b. Deputy Project Administrator (DPA)

The DPA :

- . Is in charge of inventory control and monitors vehicle maintenance,
- . manages project equipment goods and updates inventory files and cards,
- . Is responsible for supplies inventory and for installing a purchase order system geared to avoid shortages,
- . Prepares the quarterly inventory report,
- . Supervises the accountant and prepares budget forecasts and advances from USAID,
- . Prepares the disbursement report and USAID vouchers,
- . Is the Chairman of the Receiving Committee,
- . Checks the conformity of invoices, approves and certifies them prior to forwarding them to the PA,
- . Assists the Administrator and is Acting Administrator as required.

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c. Administrative Assistant (AA)

The AA performs the following tasks :

- . Is responsible for the day-to-day management of personnel records,
- . manages the purchase order process for supplies and equipment,
- . Collects proforma invoices, prepares purchase orders to be approved by the PA and signed by the PD and COP,
- . Is responsible for administrative and accounting records of the project and for the safekeeping of project documents,
- . The AA may be called upon to type documents and correspondence for the PA or any project employee.

d. Project Accountant (ACCT)

The ACCT is responsible for keeping the project books in good order and in conformity with generally accepted accounting standards.

Within the framework of his overall mandate, the ACCT :

- . Monitors incoming funds,
- . Monitors expenses, keeps the PD advised about expense levels and prepares financial forecasts,
- . Manages the project local currency bank account,
- . Processes all accounting data and enters these data on the project computer,
- . Handles invoices, prepares checks for the PD's and COP's joint signatures,
- . Keeps petty cash funds and prepare a monthly report of expenses paid through petty cash.

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3. Technical Positions

In addition to the COP, the long term technical assistance team consists of:

- . one seed Production Agronomist,
- . one seed Certification Specialist,
- . one Agricultural Statistics Specialist,
- . one seed Quality and Selection Agronomist.

The job descriptions for each of these specialist are part of Annex II to Contract No.1. These job descriptions are available upon request.

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C. LIST OF PERSONNEL

Ababacar	KANE	Project Director
Sidy	GUEYE	Deputy Director
Saliou	SAMBOU	Project Administrator
Mohamed El Mourtada	FAYE	Deputy Administrator
Ms. SAR Coumba Diarra	GUEYE	Administrative Assistant
Ousmane	DIEDHIOU	Account
Ms NDeye Sokhna	SECK	Executive Secretary
Khary Gueye	DIOUF	Executive Secretary
Fatou	DIALLO	Executive Secretary
Babacar	SENE	Driver
Ibrahima	SOUMAH	Driver
Serigne Bassirou	SOUGOUFARA	Driver
Djibril	DIOP	Messenger
Ms. Anna	SARR	Cleaner
Ms. Oumy Camara Sarr	FALL	Interpreter/Traductor

CHEMONICS TEAM

Jean G.	CROUZET	Chief of Party
Jacques Clarel	DENIS	Seed Production Agronomist
Claudio	BRAGANTINI	Seed Certification Specialist

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D. STAFF RULES AND REGULATIONS

Preamble

An autonomous entity has been created within the MDRH. It is entrusted with the management of the project named Agricultural Production Support Project (APS).

The following rules and regulations apply to both contractual staff and seconded civil servants.

ADMINISTRATIVE REGULATIONS

Working Hours

The working hours are as follows :

Monday to Thursday : 8.00 am - 12.30 am
2.30 pm - 6.00 pm

Friday : 8.00 am - 12.30 am
2.30 pm - 6.30 pm

Thus, a 40 hours working weeks.

Absences

Any absence of more than half a working day must be subject to a written request and an expressed authorization signed either by the Director, or its Deputy or the Project Administrator.

Any unauthorized absence must be justified.

Clothing

The drivers, the cleaner and the massager should wear their uniforms provided by the project during working hours.

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Coordination meetings

Monthly coordination meetings will be held on the first monday of every month at 3.30 pm.

Besides, every monday at 3.30 pm, the Technical Committee, composed by the APS Management staff and the Technical Assistance Team, will held a meeting.

Mail

Any mail coming in the office should be recorded by the Executive Secretary, on the "Courrier-Arrivée" book, with the reception date.

All mail received shall be transmitted to the Director then to his Deputy. It will then be forwarded to the various Heads of Departments for processing.

Any mail going out of the office shall be signed by the Project Director or his Deputy and only recorded in the "Courrier-Départ" book.

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SECTION II : ACCOUNTING SYSTEM - LOCAL FUNDS

Section II addresses the local currency accounting system and consists of the following major components :

- A) Highlights of the Solomon III accounting database system ;
- B) The accounting cycle ;
- C) A brief description of the system, its major components and transaction entry documents ; and
- D) A diagram showing the integration of the local currency transactions flow with the Solomon III reporting system.

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A. Highlights of Solomon Accounting Database System

Solomon III General Accounting is a general accounting software system which uses a single database to store and easily retrieve the accounting information. This is the same accounting system that Chemonics uses in Washington, D.C. and at many of her project sites. This gives Chemonics the capacity to consolidate accounting reports from the field and the head office in a consistent, accurate, and time-saving manner. The system has been programmed to meet the local currency financial accounting needs of the APS project and provides detailed, accurate, and up-to-date data.

The Solomon III system consists of two modules :

- (1) The System Manager Module which maintains all system operation utilities such as back-up and security ; and
- (2) The General Ledger Module which maintains all financial data for project operations and provides reports which help to maintain an audit trail of all transactions.

The system is command driven and consists of a series of menus, which offer command choices such as selection of reports to be generated, and of forms, through which transactions are entered. All of the standard checks and balances of a manual system are incorporated to ensure that the information which is entered into the system is accurate, legitimate, and timely.

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B. The Accounting Cycle

The fiscal year of Chemonics International Consulting Division begins on April 1 and ends on March 31. The APS accounting cycle has been aligned to that of Chemonics.

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C. Brief Description of System

The APS project local currency accounting system is set up using a modified cash basis. Nearly all the transactions are conducted on a cash basis. These include, but are not limited to, payment of invoices, payment of salaries, receipt of advances from USAID, and petty cash transactions. At present, the system uses an accrual basis only to track withholdings from employees' salaries which are payable to the Government of Senegal (such as taxes, social security, and other deductions such medical insurance, pension funds and advances).

1. Chart of Accounts

The foundation of the system consists of the **chart of accounts** based on the exact line item and sub-line item names in the Contract No. 2 budget for Local Currency Funds. All of the sub-accounts summarize to the four main line items, namely Technical Assistance, Training, Commodities, and Other Costs. A full chart of accounts, including sub-accounts, is attached as Exhibit No.1.

2. General Journal

Under the Solomon system as it is set up, the General Journal is the book of original entry. There is no cash book used for this project, therefore, all cash and noncash transactions are entered directly into the General Journal. Each transaction constitutes a "batch". Each batch is recorded on one of the following forms which are described below: Petty Cash Voucher, Disbursement Memo, Receipt Memo, Void Checks, or Non-Cash Transaction (Journal Transaction) form. A numerically sequenced batch number is automatically assigned to each transaction at the time of entry into the accounting system. The amount entered on these forms under "Batch Control" is equal to the total amount of the transactions constituting that batch. All of the above-mentioned forms dealing with bank or petty cash transactions provide space for recording the prior cash or bank balance, the amount of the current memo or voucher, and the new balance following the transaction.

Batches are posted to the General Journal on the same day that they are entered into the system. The General Journal entries are then automatically posted to the General Ledger.

A description of the back-up documentation, including samples of all the forms, is included in the section below on posting transactions and in the later sections on accounting system controls.

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3. General Ledger

The General Ledger stores the record of all posted transactions and account and sub-account balances. At the end of each week, the Accountant makes two back-ups of the week's transactions; one copy is stored on the hard disk and one copy is stored on a floppy disk. At the end of the month, the Accountant closes the books and also makes two back-ups of the month's records as described for weekly back-ups.

4. Posting Transactions

Transactions are posted once a week by the accountant. The following forms are used :

- . The **Petty Cash Voucher** is used to code petty cash transactions for entry into the accounting system.
- . The **Disbursement Memo** is used to code transactions for payment by bank check for entry into the accounting system.
- . The **Receipt Memo** is used to code transactions involving receipt of cash or checks for entry into the accounting system.
- . The **Non-cash Transaction form** is used to code internal transactions not involving cash or checks, including corrections to the books for entry into the accounting system.
- . The **Void Checks form** is used to code transactions involving the cancellation of checks written on the project account for entry into the accounting system.

Text continuing on Section 8, Page 1.

Form	Exhibit Number
Chart of Accounts	1
Petty Cash Voucher	2
Disbursement Memo	3
Receipt Memo	4
Non-cash Transaction Form	5
Void Checks	6

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ANNEXE N° 1

PLAN COMPTABLE

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EXHIBIT N° 1

CHART OF ACCOUNTS

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Chart of Accounts List

Account	Account Description	Account Type	Ratio	Consol Account
0000	INTERCOMPANY ELIMINATIONS	A	0	0000
000000	CL SUSPENSE	A	0	000000
1010	Petty Cash-Caisse	A	1	1010
1020	Cash on Hand	A	1	1020
1030	Regular Checking-Banque	A	1	1030
1040	Payroll Checking	A	1	1040
1050	Cash in Bank-Savings	A	1	1050
1110	Accounts Receivable-Trade	A	2	1110
1120	Less:Doubtful Accounts	A	2	1120
1130	A/R USAID/SEN-Avances/USAID/SE	A	3	1130
1140	A/R Employee-Avances TABASKY	A	3	1140
1145	A/R Employee-Avances IPM	A	3	1145
1150	A/R Other-Avances Diverses	A	3	1150
1155	BEGINING BALANCE/CPTE OUVERT.	A	3	1155
1156	A/R JACQUES DENIS/AVANCES	A	3	1156
1160	A/R Inter-Company	A	3	0000
1170	Notes Receivable	A	3	1170
1210	Inventory-Merchandise	A	4	1210
1220	Inventory-Raw Materials	A	4	1220
1230	Inventory-Work-in-Progress	A	4	1230
1240	Inventory-Finished Goods	A	4	1240
1250	Supplies	A	5	1250
1310	Prepaid Insurance	A	6	1310
1320	Prepaid Interest	A	6	1320
1330	Deposits Refundable	A	6	1330
1340	Bid Deposits	A	6	1340
1610	Land	A	7	1610
1620	Buildings	A	7	1620
1621	Accumulated Depreciation	A	7	1621
1630	Furniture & Fixtures	A	7	1630
1631	Less: Accumulated Depreciation	A	7	1631
1640	Machines & Equipment	A	7	1640
1641	Less: Accumulated Depreciation	A	7	1641
1650	Automobiles	A	7	1650
1651	Less: Accumulated Depreciation	A	7	1651
1660	Trucks	A	7	1660
1661	Less: Accumulated Depreciation	A	7	1661
1670	Office Equipment	A	7	1670
1671	Less: Accumulated Depreciation	A	7	1671
1680	Leaseholds	A	7	1680
1681	Less: Accumulated Depreciation	A	7	1681
1810	Prepaid Insurance	A	7	1810
1820	Prepaid Interest	A	7	1820
1830	Prepaid Rent	A	7	1830
1840	Organizational Expense	A	7	1840
1850	Deferred Charges	A	7	1850
1860	Deposits	A	7	1860
1910	Investments	A	7	1910
1920	Goodwill	A	7	1920
1930	Bond Discount	A	7	1930
2000	Inter-Company Payables-DC Tfar	L	9	0000
2020	Mortgage Payable-Current	L	9	2020
2025	Bonds Payable	L	10	2025
2030	Notes Payable-Demand	L	9	2030

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Chart of Accounts List

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Account	Account Description	Account Type	Ratio	Consol Account
2040	Notes Payable-Current			
2050	Accounts Payable-Trade	L	9	2040
2060	Accounts Payable-Other	L	8	2050
2065	A/P-Uclaimed Wages-SALAIRE NET	L	9	2060
2070	A/P-Customer Refunds	L	9	2065
2080	Contracts Payable-Current	L	8	2070
2090	Construction Advances	L	9	2080
2110	Senegal Govt Tax-TRIMP	L	9	2090
2120	Senegal Govt Tax-ITS	L	9	2110
2130	Senegal Govt Tax-IGR	L	9	2120
2140	Employee IPRES General	L	9	2130
2150	Employee IPRES Cadre	L	9	2140
2160	Employee CADRE	L	9	2150
2170	Employee Mutuelle	L	9	2160
2180	Employer IPRES General-PIN	L	9	2170
2190	Employer IPRES Cadre-PIN	L	9	2180
2200	Employer Mutuelle-PIN	L	9	2190
2210	Emplr Soc. Sec. - CSS - PIN	L	9	2200
2220	Misc. 4 Withheld	L	9	2210
2230	Misc. 5 Withheld	L	9	2220
2240	Sales Tax Payable	L	9	2230
2310	Accrued Interest	L	9	2240
2320	Accrued Rent	L	9	2310
2330	Accrued Wages	L	9	2320
2340	Accrued Insurance	L	9	2330
2350	Accrued Real Estate Taxes	L	9	2340
2360	Federal Taxes Payable	L	9	2350
2370	State Income Taxes Payable	L	9	2360
2410	Dividends Paid	L	9	2370
2510	Mortgage Payable	L	12	2410
2520	Long Term Notes Payable	L	10	2510
2530	Contracts Payable-Long Term	L	10	2520
2540	Land Contracts Payable	L	10	2530
2550	Shareholder Loans	L	10	2540
2560	Officer Loans	L	11	2550
2710	Issued Common Stock	L	10	2560
2720	Paid in Capital	L	12	2710
2730	Treasury Stock	L	12	2720
2740	Retained Earnings	L	12	2730
2750	YTD Net Income	L	12	2740
2760	Variance	L	13	2750
3020	Inter-Company Sales	L	12	2760
3030	Sales/Income	I	14	0000
3040	Returns and Allowances	I	14	3030
3050	Discounts Allowed-Trade	I	14	3040
3060	Discounts Allowed-Cash	I	14	3050
3070	Freight/Service Charges	I	14	3060
3080	Cash Over and Short	I	14	3070
3090	Customer Finance Charges	I	14	3080
3090	Miscellaneous Income	I	14	3090
3100	Proceeds from Securities	I	14	3100
4010	Beginning Inventory	E	0	3220
4010	Inter-Company Purchases	E	15	4010
4030	Technical Assistance-PIN	E	15	0000
				4030

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Chart of Accounts List

Account	Account Description	Account Type	Ratio	Consol Account
4040	Discounts Taken	E	15	4040
4050	Productive Labor	E	15	4050
4060	Vacation-Holiday Pay	E	15	4060
4070	Payroll Taxes	E	15	4070
4080	Payroll Benefits	E	15	4080
4090	Sub-Contracts	E	15	4090
4100	Freight-In	E	15	4100
4110	Supplies	E	15	4110
4120	Depreciation-Production Equip	E	15	4120
4130	Utilities-Production	E	15	4130
4140	Inventory Increase/Decrease	E	15	4140
4150	Cost of Goods Sold	E	15	4150
4200	Ending Inventory	I	15	4200
5010	Training-Formation-PIN	E	0	5010
5020	Office Salaries	E	0	5020
5030	Sales Salaries	E	0	5030
5040	Shop Wages	E	0	5040
5050	Delivery Wages	E	0	5050
5060	Maintenance Wages	E	0	5060
5070	Warehouse Wages	E	0	5070
5080	Vacation	E	0	5080
5090	Payroll Taxes	E	0	5090
5100	Payroll Benefits	E	0	5100
6010	Commodities-Materiel/Mob-PIN	E	0	6010
6020	Answering Service	E	0	6020
6030	Accounting and Legal Fees	E	0	6030
6040	Vehicle Expense	E	0	6040
6050	Bad Check	E	0	6050
6060	Bad Debts	E	0	6060
6070	Bank Service Charges	E	0	6070
6080	Janitorial/Cleaning Service	E	0	6080
6500	Commissions	E	0	6500
6510	Contributions	E	0	6510
6520	Collection	E	0	6520
6530	Delivery	E	0	6530
6540	Directors Fees	E	0	6540
6550	Dues and Subscriptions	E	0	6550
6560	Depreciation	E	0	6560
6570	Amort/Leasehold Improvements	E	0	6570
6580	Amort/Organizational Expense	E	0	6580
6590	Entertainment	E	0	6590
7000	Travel: Air/Bus/Taxi	E	0	7000
7010	ODC - Autres Couts - PIN	E	0	7010
7020	Rent	E	0	7020
7030	Lease	E	0	7030
7040	Extra Help	E	0	7040
7050	Telephone	E	0	7050
7060	Electric	E	0	7060
7070	Gas	E	0	7070
7080	Water	E	0	7080
7090	Insurance-General	E	0	7090
7100	Insurance-Group Medical	E	0	7100
7110	Insurance-Officer's Life	E	0	7110
7120	Long Term Interest	E	17	7120

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Subaccount List

Subaccount ID	Subaccount Description	Consol Subaccount
000000	Administ.-Administration	000000
000103	Dave Dupras	000103
000547	Jean Crouzet	000547
000575	Jacques Denis	000575
000620	Claudio Brigantini	000620
000664	Patricia O'Neill	000664
000687	Jim Campillo	000687
000709	Vas Der Aggarwal	000709
000710	Sarah Grote	000710
110015	Transport Personal-EFFETS	110015
120016	Transit Stor-MAGASINAGE	120016
13T006	P.diem ch part-CHEF EQUIP	13T006
13T007	P.diem seed Agr-SEMENCES	13T007
13T008	P.diem seed Cer-QUALITE	13T008
13T009	P.diem STATISTICIEEN	13T009
13T010	P.diem Agro PRODUCTION	13T010
14T013	Per Diem-Consultants	14T013
15A001	Hous Util-DEP PERMAN/DKR	15A001
15A002	Hous Recons-REPARAT/DKR	15A002
15A003	Hous Util-DEP PERMA/BBEY	15A003
15A004	Hous Recons-REFECT/BBEY	15A004
15A005	Guards-GARDIENNAGE	15A005
15A006	Temp qurt Ch.part-IND LOG	15A006
15A007	Temp qurt Sel Agr-IND LOG	15A007
15A008	Temp qurt Seed Ag-IND LOG	15A008
15A009	Temp qurt Seed Ce-IND LOG	15A009
15A010	Temp qurt Statist-IND LOG	15A010
160012	Contr.Stud-STAGE FORMAT	160012
21R001	Short T.Train-FORM COUR.T	21R001
21R002	Engl Lang Stud-COURS ANGL	21R002
310008	Expend Supp-FOUR BUREAU	310008
32T002	Fuel Vehicles-ESSENCE VEH	32T002
32T003	Fuel Motorc-ESSENCE MOBYL	32T003
33E001	Motorcycles-MOBYLETTES	33E001
33E002	Vehicles-AUTOMOBILES	33E002
33E003	Photocopiers-PHOTOCOPIEUR	33E003
33E004	Air Condit-CLIMATISEURS	33E004
33E005	Misc office equip-MOB BUR	33E005
40M001	Misc.10 %-DIVERS	40M001
41A001	Saliou Sambou	41A001
41A002	Mohamed M. FAYE	41A002
41B001	Accoutant	41B001
41B002	Ousmane Diedhiou	41B002
41C001	Anna Sarr	41C001
41D001	Babacar Sene	41D001
41D002	Ibrahima Soumah	41D002
41D003	Bassirou Sougoufara	41D003
41L001	Translator-TRADUCTEUR	41L001
41M001	Gibril Jobe	41M001
41P001	Procurement Officer	41P001
41S001	N'Deye S. Seck	41S001
41S002	Coumba D. Sar	41S002
41S003	Mame Khary Diouf	41S003
41S004	Fatou Diallo	41S004

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D e 10/26/89
07-89-0046

APS - CHEMONICS INT'L
Subaccount List

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Subaccount ID	Subaccount Description	Consol Subaccount
41T001	Training Officer	41T001
42F001	Charges Social 10%	42F001
42F002	Misc.benefits-AVANTAGES	42F002
42F003	Perform Bonus-DIRECTEURS	42F003
43O001	Office Rental-LOYER	43O001
43O002	Utilities-EAU-ELECTRICITE	43O002
43O003	Telephones - Office	43O003
43O004	Telecomm- Int'l	43O004
43O005	Local Postage-FRAIS POSTE	43O005
43O006	Courier Service-DHL	43O006
43O009	Local Med Cost-FRAIS MEDI	43O009
43O010	Visas/Etc	43O010
43O013	Bank Charges-FRAIS BANQUE	43O013
43O014	Reproduction/Printing	43O014
44T011	Per Diem-Direction	44T011
44T012	Per Diem-Driver/Chauffeur	44T012
44T014	Per Diem - Homologues	44T014
45T001	Fares(air trips)-AVION	45T001
46T004	Maint Vehicles-REP AUTO	46T004
47T005	Maint Motor-REP MOBYLET	47T005
48O007	Maint off equip-REP MOB	48O007
49O011	Audit/Evaluation	49O011

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ANNEXE N° 2

BORDEREAU DE PETITE CAISSE

=====

EXHIBIT N° 2

PETTY CASH VOUCHER

Screen 01.01-PC

Batch No. 229

**PETTY CASH VOUCHER
SENEGAL APS PROJECT (051036)**

Date: 10/19/89
 Number:
 Received By:

Prior Balance:
 This Memo:
 New Balance:

Explanation: Purchase of forms for Employees movement.

JOURNAL TRANSACTIONS

Tran Type (A,C,D) A
 Batch No Batch Control 1950. Period 7-89 J1 PC Batch Type (N,R,M)N Reverse (Y,N)N Cycle No 0 Cycles 0

Acct	Sub	Ref No	Date	Transaction Description	Debit Amount	Credit Amount
1010	000000	ϕ	10/18/89	Burban & Veissine	XXXXXXXXXX	1950
711ϕ	310 008	ϕ	— —	Expn. supply-	1950	

Prepared By O. MEDHIA Batch Total 1950. 1950.
 Approved By N. faye
 Input By O. MEDHIA

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ANNEXE NO 3

MEMO DE DEBOURSEMENT

=====

EXHIBIT NO 3

DISBURSMENT MEMO

26

DISBURSEMENT MEMO
SENEGAL APS PROJECT (051036)

Date 10/11/89
Account 13 52
Invoice No. 13 243
Check No. 164 133

Prior Balance 43771 603
This Memo 545707
New Balance 43225896

Explanation Payment for purchase of Secretary DESK / F. Nialle

JOURNAL TRANSACTIONS

Tran Type (A,C,D) A

Batch No Batch Control 545707 Period 7-89 J1 DM Batch Type (N,R,M)N Reverse (Y,N)N Cycle No 0 Cycles 0

Acct	Sub	Ref No	Date	Transaction Description	Debit Amount	Credit Amount
1030	000000	164133	10/11/89	STRA for SENEGAL	XXXXXXXX	545707
6010	33E005	—	—	office equipment	545707	
Batch Total					545707	545707

Prepared By O. NIEHIM
Approved By [Signature]
Input By O. NIEHIM

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ANNEXE NO 4

MEMO D'ENCAISSEMENT

=====

EXHIBIT NO 4

RECEIPT MEMO

78

Screen 01.01-RM

Batch No. 177

RECEIPT MEMO
SENEGAL APS PROJECT (051036)

Date 10/03/89 Prior Balance 44 880 728
 Account 13 512 This Memo. 200 000
 Rec'd From J. G. Crayon New Balance 44 680 728

Explanation Rental for Hawk FM 62 Period Sept-15-30.

JOURNAL TRANSACTIONS

Tran Type (A,C,D) A
 Batch No Batch Control Period J1 Batch-Type Reverse Cycle No Cycles

Acct	Sub	Ref No	Date	Transaction Description	Debit Amount	Credit Amount
1030	000000	ø	10/03/89	Deposit	200 000	XXXXXXXX
4836	15A 001	ø	- - -	Rental FM62 15-30 Sept.	.	200 000
					.	.
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					.	.
					.	.
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Prepared By O. NESTOR Batch Total 200 000
 Approved By D. Faye
 Input By O. Nestor

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ANNEXE NO 5

OPERATION HORS-CAISSE

=====

EXHIBIT NO 5

NON CASH TRANSACTION

Screen 01.01-NC

Batch No. 233

NON-CASH TRANSACTION
 SENEGAL APS PROJECT (051036)

Date 10/25/89
 Number
 Ref. Batch

Explanation Booth Security sociale Charge Octobre 1989

JOURNAL TRANSACTIONS

Tran Type (A,C,D) A

Batch No Batch Control Period J1 Batch Type Reverse Cycle No Cycles

 49350 789 NC (N,R,M)N (Y,N)N 0 0

Acct.	Sub	Ref No	Date	Transaction Description	Debit Amount	Credit Amount
7610	42F041	0	10/25/89	Sec. social oct 89 chng	49350	
2210	0	0		caisse sociale sociale		49350
Batch Total						

Prepared By O. Mesthou
 Approved By D. Faye
 Input By O. Mesthou

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ANNEXE No 6

CHEQUES ANNULES

=====

EXHIBIT No 6

VOID CHECKS

VOID CHECKS
SENEGAL APS PROJECT (051036)

Date 10 / 27 / 89
Account 13552
Check No. 164 179

Prior Balance _____
This Memo _____
New Balance _____

Explanation VOID checks # 164 179 Entered in batch # 70

JOURNAL TRANSACTIONS

Tran Type (A,C,D) A
Batch No. _____ Batch Control 100 000 . Period J1 7-89 Batch Type Reverse VC Cycle No Cycles (N,R,M)N (Y,N)N 0 0

Acct	Sub	Ref No	Date	Transaction Description	Debit Amount	Credit Amount
1030	000000	164 179	10 / 27 / 89	Chair Afrique	100 000	XXXXXXXX
7010	310 008	--	--	Office supplies	.	100 000
					.	.
					.	.
					.	.
					.	.
					.	.
					.	.
					.	.
					.	.
					.	.
					.	.
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					.	.

Prepared By O. Diethelm Batch Total 100 000 100 000
Approved By _____
Input By _____

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	ACCOUNTING SYSTEM LOCAL FUNDS		

5. Reports

1. Reports to USAID

All financial reports submitted to USAID are prepared by the Accountant and approved by the Chief of Party and the Project Director. There are two types of financial reports submitted to USAID; those are the monthly Local Currency Invoice and periodic Advance Requests.

The monthly Local Currency Invoice package consists of five items:

- (1) A **Disbursements Report** on the four main contract line items including expenditures during the current period, cumulative expenditures, and the remaining budget;
- (2) A **Bank Reconciliation** of the APS project bank account;
- (3) A **Reconciliation of Advances from USAID** with expenditures to date, the bank and petty cash accounts;
- (4) A **Reconciliation of the SF-1034 with the Disbursements Report** to determine which expenditures from the advance are allowable and which are to be held on the books (ex. Tabaski advances to employees);
- (5) A completed SF-1034 form for an amount corresponding to the (4) Reconciliation above. A reconciliation of the SF-1034 justification and the disbursements report intended to determine expenses on the advance funds and other non-eligible disbursements to be subsequently justified and recorded in Accounting Books (e.g. Tabaski advances to employees).

Local currency advances are requested of USAID periodically on an as needed basis but at least quarterly. Attached to the quarterly **Advance Request** is a **Three-month Projected Local Currency Expenditures**.

Text continuing on Page 1, Section 16.

Form or Report	Exhibit Number
Disbursements Report	7
Bank Reconciliation	8
Reconciliation of Advances from USAID	9
Reconciliation of SF-1034 with Disbursements Report	10
Advance Request	11
Three-month Projected Local Currency Expenditures	12
	13

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ANNEXE No 7

MEMO DE DEBOURSEMENT (USAID)

EXHIBIT No 7

DISBURSEMENT MEMO (USAID)

45

Ministère
du Développement Rural

Dakar, le 20 OCT. 1989

PROJET DE SOUTIEN
A LA PRODUCTION AGRICOLE

Le Directeur

N/Réf : 422/89/APS n° 685-0269/OD/fd.

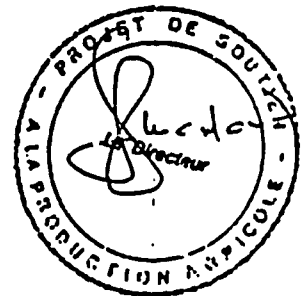
Objet : Transmission de documents.

Monsieur le Directeur,

Veillez trouver ci-joint, les documents suivants
requis par la PIL n° 0269.06 du 1er octobre 1987 :

- . rapport sur les déboursements du mois de septembre 1989
APS/CHEMONICS ;
- . réconciliation bancaire du mois de septembre 1989 ;
- . réconciliation du SF 1034 avec le rapport sur les
déboursements pour le mois de septembre 1989 ;
- . réconciliation des avances effectuées par l'AID.

Vous en souhaitant bonne réception, je vous prie de
croire, Monsieur le Directeur, à l'assurance de ma haute
considération.



A Monsieur le Directeur
de l'USAID
2, Place de l'Indépendance

Mr. Amadou Moustapha Sougoufara

D A K A R
République du Sénégal

RAPPORT SUR LES DEBOURSEMENTS

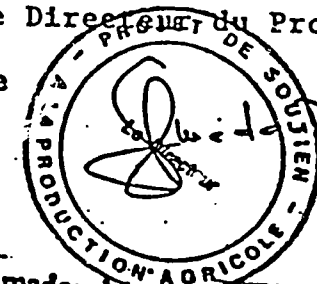
MOIS DE : Septembre 1989 APS/CHEMONICS

PROJET VOLET	NOS RUBRIQUES	BUDGET	DEBOURSEMENT DU MOIS	AJUSTEMENT DE DEBOURSEMENTS	DEBOURSEMENTS ANTERIEURS	DEBOURSEMENTS CUMULATIFS	BUDGET RESTANT	DEMANDE D'AVANCE POUR LES 90 PROCHAINS JOURS
I - Assistance technique	1	91.694.000	2.631.700		6.423.435	9.055.135	82.638.865	
II - Formation	2	43.920.000	1.120.000		1.125.000	2.245.000	41.675.000	
III - Matériel	3	44.338.000	1.431.235		6.021.472	7.452.707	36.885.293	
IV - Fonctionnement	4	134.084.489	3.487.181		5.942.543	9.429.724	124.654.765	
V - Imprévu	5	31.403.649	193.000		635.217	828.217	30.575.432	
TOTAL		345.440.138	8.863.116		20.147.667	29.010.783	316.429.355	

* : Ces montants sont seulement ceux des budgets annuels approuvés (cumulatifs PSP, BNR, VSPP) certifiés que le montant ci-dessus a été dûment effectué selon les objectifs définis dans le cadre du Projet et que les affectations budgétaires et les fonds n'ont pas été utilisés à d'autres fins. Les livres de comptes et les justificatifs autorisant les paiements indiqués et tous ceux effectués ultérieurement sont disponibles pour vérification.

Gaston Crouzet
 Chef d'Equipe d'Assistance Technique
 Consulting Division

Le Directeur du Projet



Mr. Amadou Moustapha Sougoufara

VOUCHER N° 009/APS/89
SEPTEMBER, 1989

\$

I. Technical Assistance

2.631.700

Short Term
Long Term

0
2.631.700

II. Training

1.120.000

Short Term
long Term

1.120.000

III. Commodities

1.431.235

Fuel
Office Supplies
Material & Furnishing

0
231.000
1.200.235

IV. Operational Expenses. (Others Direct Costs)

3.680.181

Personnel- salaires
Taxes on salaries août 89
IPM
Bonus Director
Rent Office - Utilities
Per Diem.
Reparations vehicules
Others (Printing, Bank charges etc.).

1.662.200
365.790
50.161
360.000
370.100
279.000
0
592.930

TOTAL DISBURSEMENTS.

8.863.116

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ANNEXE NO 8

RAPPROCHEMENT BANCAIRE (USAID)

=====

EXHIBIT NO 8

BANK RECONCILIATION (USAID)

AID/APS N° 685-0269

RECONCILIATION BANCAIRE

Mois de septembre 1989 APS/CHEMONICS

Solde en espèces par relevé bancaire
Moins : chèques impayés

F CFA

49.778.888

	<u>Bénéficiaire</u>	<u>Chèque n°</u>	<u>DATE</u>	<u>MONTANT</u>	
1.	Ndèye Sokhna SECK	160.830	25/8/89	159.200	
2.	Claudio BRAGANTINI	160 842	30/8/89	8.279	
3.	Kisma WAGUE	160 867	13/9/89	120.000	
4.	Copie 200	160 878	22/9/89	14.000	
5.	Amadou M. SOUGOUFARA	164 103	26/9/89	360.000	
..	Agence Immob. CAMARA	164 106	27/9/89	1.036.000	
..					
	<u>Total</u>			<u>1.697.479</u>	<u>1.697.479</u>

Dépôts de l'AID en transit

/

Plus ou moins erreurs bancaires

/

Autres

/

Solde bancaire réconcilié

48.081.409

Solde par livre de banque à _____

48.081.409

Différence

0

Solde par livre de banque au début du mois

56.944.525

Avancés de l'AID reçues

Intérêts crédités au compte

Rémunération des dépôts

Déboursement (doit concorder avec le rapport)

8.863.116

Remboursements du Gouvernement au titre des rejets

Paiement des intérêts à l'AID

Solde du livre de banque à la fin du mois (doit concorder

avec le chiffre porté dans la réconciliation bancaire

48.081.409

ci-dessus)

50

Date: 10/05/89
06-89-0038

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Posted Transaction List
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1030. ??????

Pd Post	Jl Tp	Batch No	Acct	Sub	Tn Pd Tp En	Ref No	Tran Date	Transaction Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
			1030					Regular Checking-Banque				
06-89	DM	000089	1030	000000	GL 06-89	160854	09/01/89	FAMARA MASSALY		0.00	120000.00	
06-89	DM	000090	1030	000000	GL 06-89	160855	09/01/89	KISMA VAGUE		0.00	120000.00	
06-89	DM	000091	1030	000000	GL 06-89	160856	09/01/89	ALASSANE BAKHOUM		0.00	120000.00	
06-89	DM	000092	1030	000000	GL 06-89	160857	09/01/89	HAROUNA SOUHARE		0.00	120000.00	
06-89	DM	000093	1030	000000	GL 06-89	160858	09/01/89	J.P.CARVALHO		0.00	40000.00	
06-89	DM	000094	1030	000000	GL 06-89	160859	09/05/89	STANDING IMMOBILIER		0.00	1100000.00	
06-89	DM	000095	1030	000000	GL 06-89	160860	09/05/89	FAMARA MASSALY		0.00	24000.00	
06-89	DM	000096	1030	000000	GL 06-89	160861	09/05/89	C.G.R		0.00	414575.00	
06-89	DM	000097	1030	000000	GL 06-89	160862	09/13/89	CPS SENEGAL		0.00	105000.00	
06-89	DM	000098	1030	000000	GL 06-89	160863	09/13/89	STRAFOR		0.00	30000.00	
06-89	DM	000099	1030	000000	GL 06-89	160864	09/13/89	NOUVELLE PAP.SARRAUT		0.00	148000.00	
06-89	DM	000100	1030	000000	GL 06-89	160865	09/13/89	S.D.R		0.00	39000.00	
06-89	DM	000101	1030	000000	GL 06-89	160866	09/13/89	FAMARA MASSALY		0.00	120000.00	
06-89	DM	000102	1030	000000	GL 06-89	160867	09/13/89	KISMA VAGUE		0.00	120000.00	
06-89	DM	000103	1030	000000	GL 06-89	160868	09/13/89	ALASSANE BAKHOUM		0.00	120000.00	
06-89	DM	000104	1030	000000	GL 06-89	160869	09/13/89	HAROUNA SOUHARE		0.00	120000.00	
06-89	DM	000105	1030	000000	GL 06-89	160870	09/13/89	JEAN P.CARVALHO		0.00	120000.00	
06-89	DM	000106	1030	000000	GL 06-89	92158	09/11/89	PERCEPTION DKR SOURCE		0.00	365790.00	
06-89	DM	000107	1030	000000	GL 06-89		09/11/89	CITIBANK		0.00	3510.00	
06-89	DM	000108	1030	000000	GL 06-89	92170	09/14/89	SENELEC		0.00	370100.00	
06-89	DM	000109	1030	000000	GL 06-89		09/14/89	CITIBANK		0.00	3510.00	
06-89	DM	000110	1030	000000	GL 06-89	160872	09/19/89	JACQUES C. DENIS		0.00	389400.00	
06-89	DM	000111	1030	000000	GL 06-89	160873	09/22/89	IPM INTER-ENTREF.		0.00	50161.00	
06-89	DM	000112	1030	000000	GL 06-89	160874	09/22/89	SIDY GUEYE		0.00	21000.00	
06-89	DM	000113	1030	000000	GL 06-89	160875	09/22/89	IBRAHIMA SOUHAR		0.00	6000.00	
06-89	DM	000114	1030	000000	GL 06-89	160876	09/22/89	JACQUES.C.DENIS		0.00	21000.00	
06-89	DM	000115	1030	000000	GL 06-89	160877	09/22/89	DAMETAL		0.00	785660.00	
06-89	DM	000116	1030	000000	GL 06-89	160878	09/22/89	COPIE 2000		0.00	14000.00	
06-89	DM	000117	1030	000000	GL 06-89	160879	09/22/89	HANSOUR SOW		0.00	173700.00	
06-89	DM	000119	1030	000000	GL 06-89	160880	09/22/89	M'DEYE S. SECE		0.00	192700.00	
06-89	DM	000121	1030	000000	GL 06-89	160882	09/22/89	COUNBA D.GUETE		0.00	181000.00	
06-89	DM	000128	1030	000000	GL 06-89	160884	09/22/89	SALIOU SAMBOU		0.00	300100.00	
06-89	DM	000130	1030	000000	GL 06-89	160885	09/22/89	ANNA SAER		0.00	38400.00	
06-89	RM	000086	1030	000000	GL 06-89		09/13/89	DEPOSIT	21000.00		0.00	
06-89	RM	000087	1030	000000	GL 06-89		09/13/89	DEPOSIT	21000.00		0.00	
06-89	RM	000088	1030	000000	GL 06-89		09/13/89	DEPOSIT	200000.00		0.00	
06-89	DM	000132	1030	000000	GL 06-89	160887	09/22/89	OUSKANE DIEDHIOU		0.00	226900.00	
06-89	DM	000134	1030	000000	GL 06-89	160889	09/22/89	MANS KHART DIOUF		0.00	288900.00	
06-89	DM	000137	1030	000000	GL 06-89	160890	09/22/89	FATOU DIALLO		0.00	183500.00	
06-89	DM	000140	1030	000000	GL 06-89	160891	09/22/89	BABACAR SENE		0.00	72100.00	
06-89	DM	000142	1030	000000	GL 06-89	160892	09/22/89	BASSIROU SOUGOUFARA		0.00	66600.00	
06-89	DM	000144	1030	000000	GL 06-89	160893	09/22/89	GIBRIL JOBE		0.00	52600.00	
06-89	DM	000146	1030	000000	GL 06-89	160894	09/22/89	IBRAHIMA SOUHAR		0.00	59300.00	
06-89	DM	000147	1030	000000	GL 06-89	160895	09/25/89	INDEGA BOUBANE		0.00	60000.00	
06-89	DM	000148	1030	000000	GL 06-89	160896	09/25/89	HAMIDOU ROMAIN		0.00	60000.00	
06-89	DM	000149	1030	000000	GL 06-89	160897	09/25/89	MAHADOU A. DIALLO		0.00	60000.00	
06-89	DM	000150	1030	000000	GL 06-89	160898	09/26/89	OUHAR THIAO		0.00	60000.00	
06-89	DM	000151	1030	000000	GL 06-89	160899	09/26/89	MAHADOU SAFE		0.00	60000.00	
06-89	DM	000152	1030	000000	GL 06-89	160900	09/26/89	DAVID BOUBANE		0.00	60000.00	
06-89	DM	000153	1030	000000	GL 06-89	164101	09/26/89	IBOU FAYE		0.00	60000.00	

Siti

Date 10/05/89
06-89-0038

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1030 777777

PA Post	Jl Tp	Batch No	Acct	Sub	Tn. Tp	Pd Ex	Ref No	Tran Date	Transaction Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance	
06-89	DM	000154	1030	000000	GL	06-89	164102	09/26/89	MAKE SANOZ FAYE	0.00		60000.00	—	
06-89	DM	000155	1030	000000	GL	06-89	164103	09/26/89	AMADOU M.SOUGOUPARA	0.00		360000.00		
06-89	DM	000156	1030	000000	GL	06-89	164104	09/27/89	JACQUES . DEMIS	0.00		42000.00	—	
06-89	DM	000157	1030	000000	GL	06-89	164105	09/27/89	IBRAHIMA SOUMAR	0.00		12000.00	—	
06-89	DM	000158	1030	000000	GL	06-89	164106	09/27/89	AGENCE IMMOB.CAMARA	0.00		1036000.00		
06-89	DM	000160	1030	000000	GL	06-89		09/28/89	DEPOSIT	0.00		21000.00	¢	
06-89	MC	000159	1030	000000	GL	06-89		09/28/89	DEPOSIT	0.00		21000.00	¢	
06-89	EM	000161	1030	000000	GL	06-89		09/28/89	DEPOSIT	21000.00	¢	0.00		
06-89	DM	000162	1030	000000	GL	06-89	164107	09/28/89	SALIOU SANBOU	0.00		168000.00	—	
06-89	DM	000163	1030	000000	GL	06-89	164108	09/28/89	BABACAR SENE	0.00		48000.00	—	
06-89	DM	000174	1030	000000	GL	06-89	92236	09/29/89	SONATEL	0.00		88000.00	—	
06-89	DM	000175	1030	000000	GL	06-89	02236	09/29/89	CITIBANK	0.00		3510.00	—	
1030										Account Total	56944525.00	263000.00	9126116.00	48051409.00
**Total Assets										56944525.00	263000.00	9126116.00	48051409.00	
Total											263000.00	9126116.00		

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AGRICULTURAL PRODUCTION SUPPORT -
CHEMONICS
2 PLACE DE L'INDEPENDANCE
IMMEUBLE SDIH - D4
DAKAR/SENEGAL

TEL: 23.29.81
TELEX: 21662
DAKAR - B.P. 3391

Courrier arrivé
le 23/10/89
sous le no 689

000

CORP

RELEVÉ DE COMPTE
ACCOUNT STATEMENT

PERIODE DU FROM AU TO	31/09/89 01/10/89	COMPTE No ACCOUNT No	9004613552	EXTRAIT No Statement No	000	DEVISE CURRENCY	GEA
-----------------------	----------------------	----------------------	------------	-------------------------	-----	-----------------	-----

TE	DESCRIPTION DESCRIPTION	REFERENCE REFERENCE	DATE VALEUR DATE VALUE	DEBIT DEBIT	CREDIT CREDIT	SOLDE BALANCE
	ANCIEN SOLDE / BALANCE FWD					63,096,650
01/09	CITI CK PAYMT	160850		90,000		
01/09	CITI CK PAYMT	160851		30,000		
01/09	CITI CK PAYMT	160852		150,000		
01/09	CITI CK PAYMT	160836		500		
01/09	CITI CK PAYMT	160809		118,200		62,707,950
04/09	CITI CK PAYMT	160843		1,125,000		
04/09	CITI CK PAYMT	160853		61,887		
04/09	CITI CK PAYMT	160856		120,000		
04/09	CITI CK PAYMT	160854		120,000		
04/09	CK CLEAR HOUSE	160848		1,242,000		60,039,063
06/09	CITI CK PAYMT	160841		135,000		
06/09	CITI CK PAYMT	160846		49,650		59,854,413
07/09	CITI CK PAYMT	160810		138,020		
07/09	CITI CK PAYMT	160844		25,129		
07/09	CITI CK PAYMT	160845		86,240		
07/09	CITI CK PAYMT	160849		61,650		
07/09	CK CLEAR HOUSE	160859		1,100,000		58,443,374
1. 39	DRAFTS/MC	B892158		369,300		58,074,074
12/09	CASH DEPOSIT	120989			200,000	
12/09	CASH DEPOSIT	120989			21,000	
12/09	CK CLEAR HOUSE	160806		2,553,170		55,741,904
13/09	CITI CK PAYMT	160821		60,000		
13/09	CITI CK PAYMT	160861		414,575		
13/09	CITI CK PAYMT	160855		120,000		55,147,329
14/09	DRAFTS/MC	B892170		373,610		
14/09	CITI CK PAYMT	160868		120,000		
14/09	CITI CK PAYMT	160860		24,000		54,629,719
...	...					
				NOMBRE DEBITS NUMBER OF DEBITS	NOMBRE CREDITS NUMBER OF CREDITS	NOUVEAU SOLDE CLOSING BALANCE

Veuillez avoir l'obligance de vérifier l'exactitude de ce relevé. Il sera considéré approuvé, sauf réclamation écrite de votre part à cette agence, dans les 30 jours qui suivront la date du relevé.

Please check this statement for errors. Unless you notify CITIBANK Dakar in writing to the contrary within 30 days, we will assume that you agree with the entries.

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TEL: 23.29.81
TELEX: 21662
DAKAR - B.P. 3391

AGRICULTURAL PRODUCTION SUPPORT -
CHEMONICS
2 PLACE DE L'INDEPENDANCE
IMMEUBLE SDIH - D4
DAKAR/SENEGAL

000

PAGE: 2

RELEVÉ DE COMPTE
ACCOUNT STATEMENT

PERIODE DU FROM AU TO	29/09/89 30/09/89	COMPTE No ACCOUNT No	2004513532	EXTRAIT No Statement No	0004	DEVISE CURRENCY	FCF
-----------------------------	----------------------	-------------------------	------------	----------------------------	------	--------------------	-----

DATE	DESCRIPTION	REFERENCE	DATE VALEUR DATE VALUE	DEBIT DEBIT	CREDIT CREDIT	SOLDE BALANCE
	ANCIEN SOLDE / BALANCE FWD					54,629,719
14/09	CITI CK PAYMT	160866		120,000		54,509,719
15/09	CITI CK PAYMT	160862		105,000		
15/09	CITI CK PAYMT	160864		148,000		
15/09	CITI CK PAYMT	160869		120,000		
15/09	CITI CK PAYMT	160857		120,000		
15/09	CITI CK PAYMT	160858		40,000		
15/09	CITI CK PAYMT	160870		120,000		53,856,719
18/09	CK CLEAR HOUSE	160863		30,000		
18/09	CK CLEAR HOUSE	160865		39,000		53,787,719
20/09	CITI CK PAYMT	160872		389,400		53,398,319
22/09	CITI CK PAYMT	160884		300,100		
22/09	CITI CK PAYMT	160882		181,000		
22/09	CITI CK PAYMT	160889		288,900		
22/09	CITI CK PAYMT	160890		183,600		52,444,719
25/09	CITI CK PAYMT	160887		226,900		
25/09	CITI CK PAYMT	160880		192,700		
25/09	CITI CK PAYMT	160885		38,400		
25/09	CITI CK PAYMT	160874		21,000		
25/09	CITI CK PAYMT	160875		6,000		51,959,719
26/09	CITI CK PAYMT	160894		59,300		
26/09	CITI CK PAYMT	160832		58,200		
26/09	CITI CK PAYMT	160893		52,600		
26/09	CITI CK PAYMT	160891		72,100		
26/09	CITI CK PAYMT	160892		66,600		51,650,919
27/09	CITI CK PAYMT	160899		60,000		
27/09	CITI CK PAYMT	160898		60,000		
27/09	CITI CK PAYMT	160896		60,000		51,470,919
.../..						
				NOMBRE DEBITS NUMBER OF DEBITS	NOMBRE CREDITS NUMBER OF CREDITS	NOUVEAU SOLDE CLOSING BALANCE

Veillez avoir l'obligeance de vérifier l'exactitude de ce relevé. Il sera considéré approuvé, sauf réclamation écrite de votre part à cette agence, dans les 30 jours qui suivront la date du relevé.

Please check this statement for errors. Unless you notify CITIBANK Dakar in writing to the contrary within 30 days, we will assume that you agree with the entries.

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AGRICULTURAL PRODUCTION SUPPORT -
CHEMONICS
2 PLACE DE L'INDEPENDANCE
IMMEUBLE SDIH - D4
DAKAR/SENEGAL

000

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**RELEVÉ DE COMPTE
ACCOUNT STATEMENT**

PERIODE DU FROM AU TO:	29/09/89 14/10/89	COMPTE No ACCOUNT No	90041613552	EXTRAIT No Statement No	00025	DEVISE CURRENCY	CFA
------------------------------	----------------------	-------------------------	-------------	----------------------------	-------	--------------------	-----

DATE	DESCRIPTION	REFERENCE	DATE VALEUR DATE VALUE	DEBIT DEBIT	CREDIT CREDIT	SOLDE BALANCE
	ANCIEN SOLDE / BALANCE FWD					51,470,919
27/09	CITI CK PAYMT	160895		50,000		
27/09	CITI CK PAYMT	160877		785,660		
27/09	CITI CK PAYMT	160876		21,000		
27/09	CITI CK PAYMT	164102		60,000		
27/09	CITI CK PAYMT	164101		60,000		
27/09	CITI CK PAYMT	160897		60,000		50,424,259
28/09	CITI CK PAYMT	160900		60,000		
28/09	CK CLEAR HOUSE	160873		50,161		50,314,098
29/09	CITI CK PAYMT	164107		168,000		
29/09	CITI CK PAYMT	164108		48,000		
29/09	CITI CK PAYMT	160879		173,700		
29/09	DRAFTS/MC	892236		91,510		
29/09	CITI CK PAYMT	164104		42,000		
29/09	CITI CK PAYMT	164105		12,000		49,778,888
				NOMBRE DEBITS NUMBER OF DEBITS	NOMBRE CREDITS NUMBER OF CREDITS	NOUVEAU SOLDE CLOSING BALANCE

Veuillez avoir l'obligeance de vérifier l'exactitude de ce relevé. Il sera considéré approuvé, sauf réclamation écrite de votre part à cette agence, dans les 30 jours qui suivront la date du relevé.

Please check this statement for errors. Unless you notify CITIBANK Dakar in writing to the contrary within 30 days, we will assume that you agree with the entries.

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**APS
PROJECT**

**PROCEDURES
MANUAL**

PREPARED BY:
CROUZET-GROTE

DATE : 11/89

REVISED BY :
PRONOUST

DATE : 8/90

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ANNEXE No 9

RAPPROCHEMENTS DES AVANCES DE L'USAID

=====

EXHIBIT No 9

RECONCILIATION OF ADVANCES FROM USAID

AID/APS N° 685-0269

REGONCILIATION DES AVANCES EFFECTUEES
PAR L'AID

Mois de septembre 1989

F CFA

Total des avances reçues de l'AID	<u>77.192.192</u>
Intérêts crédités au compte bancaire
Moins : paiement des intérêts à l'AID	
Pièces justificatives modèle SF - 1034 acceptées par l'AID	
Petite caisse	100.000
Rejets	
Déboursments non réclamés	
Avances sur les constructions	
Avances en faveur des employés	
Vols	
Pièces justificatives en cours de traitement	29.010.783
Solde comptable du compte de chèques du projet	<u>8.081.409 (A)</u>

RESERVE A L'USAID

Solde des avances effectuées par l'AID
Moins les avances prévues mais non reçues par le projet
Réconciliation des rubriques indiquées ci-dessus
Solde comptable du compte de chèques du projet (A)

**APS
PROJECT**

**PROCEDURES
MANUAL**

REPAIRED BY:
CROUZET-GROTE

DATE : 11/89

REVISÉ BY :
PRONOVOST

DATE : 8/90

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ANNEXE Nº 10

**RAPPROCHEMENTS DE FORMULAIRES SF-1034
AVEC ETATS DEBOURSEMENTS
(USAID)**

=====

EXHIBIT Nº 10

**RECONCILIATION OF SF-1034
WITH DISBURSMENTS REPORT
(USAID)**

13

AID/APS N° 685-0269

RECONCILIATION DU SF-1034 AVEC LE RAPPORT
SUR LES DEBOURSEMENTS

Mois de septembre 1989

	<u>F CFA</u>
Montant global des déboursements effectués par mois selon le rapport de déboursements	<u>8.863.116</u>
Moins les déboursements qui ne sont pas admissibles pour l'AID	<u> </u>
Plus : les précédents déboursements qui sont maintenant admissibles (A)	<u> </u>
les rubriques ayant précédemment fait l'objet d'un rejet (A)	<u> </u>
Montant dû sur le formulaire 1034	<u>8.863.116</u>

(A) : Le détail doit être fourni.

**APS
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PREPARED BY: CROUZET-GROTE	DESCRIPTION	CHAPTER	2
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ANNEXE NO 11

FORMULAIRE SF-1034
(USAID)

=====

EXHIBIT NO 11

SF - 1034
(USAID)

U.S.G.P.O. 1985 O-403-1803418

Standard Form 1034
Revised January 1980
Department of the Treasury
IFORM 4-2000

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

VOUCHER NO.
009/APS/89

U.S. DEPARTMENT, BUREAU, OR ESTABLISHMENT AND LOCATION

USAID c/o American Embassy
BP 49
DAKAR/SENEGAL

DATE VOUCHER PREPARED

CONTRACT NUMBER AND DATE

REQUISITION NUMBER AND DATE

SCHEDULE NO.

PAID BY

PAYEE'S NAME AND ADDRESS

Agricultural Production Support Project
Citibank a/c n° 90046 13552
APS/CHEMONICS
DAKAR/SENEGAL

DATE INVOICE RECEIVED

DISCOUNT TERMS

PAYEE'S ACCOUNT NUMBER

SHIPPED FROM

TO

WEIGHT

GOVERNMENT B/L NUMBER

NUMBER AND DATE OF ORDER	DATE OF DELIVERY OR SERVICE	ARTICLES OR SERVICES (Enter description, item number of contract or Federal supply schedule, and other information deemed necessary)	QUANTITY	UNIT PRICE		AMOUNT (1)
				COST	PER	
		Administrative Operational Expenses				3.487.181
		Technical Assistance				2.631.700
		Short term training				1.120.000
		Material & Furnishing				1.431.235
		Others Direct Costs				193.000
TOTAL						8.863.116

(Use continuation sheet(s) if necessary)

(Payee must NOT use the space below)

PAYMENT: <input type="checkbox"/> PROVISIONAL <input type="checkbox"/> COMPLETE <input type="checkbox"/> PARTIAL <input type="checkbox"/> FINAL <input type="checkbox"/> PROGRESS <input type="checkbox"/> ADVANCE	APPROVED FOR	EXCHANGE RATE	DIFFERENCES
	= \$	= \$1.00	
	BY		
	TITLE		
	DORAL WATTS		Amount verified, correct for
	PROJECT OFFICER		(Signature or Initials)

Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.

(Date)

(Authorized Certifying Officer)

(Title)

ACCOUNTING CLASSIFICATION

PAID BY	CHECK NUMBER	ON ACCOUNT OF U.S. TREASURY	CHECK NUMBER	ON (Name of bank)
	CASH	DATE	PAYEE	

When stated in foreign currency, insert name of currency.
If the ability to certify and authority to approve are combined in one person, one signature only is necessary.
If the certifying officer will sign in the space provided, over his official title.

When a voucher is received in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.

PER
TITLE

Previous edition obsolete

1034-119

NSN 7540-00-900-2234

PRIVACY ACT STATEMENT
The information requested on this form is required under the provisions of 31 U.S.C. 826 and 82c, for the purpose of disbursing Federal money. The information requested is to identify the particular creditor and the amounts to be paid. Failure to provide this information will hinder discharge of the payment obligation.

**APS
PROJECT**

**PROCEDURES
MANUAL**

PREPARED BY:
CROUZET-GROTE

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ANNEXE No 12

DEMANDE D'AVANCE (USAID)

=====

EXHIBIT No 12

ADVANCE REQUEST (USAID)

République du Sénégal
PEUPLE, UN BUT, UNE FOI
Ministère
du Développement Rural

Dakar, le 31 JUIL 1989

PROJET DE SOUTIEN
A LA PRODUCTION AGRICOLE

Le Directeur

N/Réf. : 274/89/APS n° 685-0269/MMF/sn. *3*

Objet : Demande d'avance de fonds.

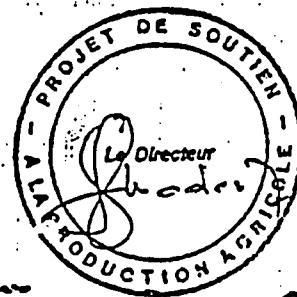
Monsieur,

Je vous prie de bien vouloir accorder au Projet APS,
une avance de fonds pour couvrir nos besoins pour la période
allant du 1er août au 31 octobre 1989.

Vous trouverez en annexe, nos estimations pour cette
même période.

Veillez agréer, Monsieur, l'expression de mes senti-
ments distingués.

P. J. : Une (1).



Mr. Amadou Moustapha Sôugoufara

A
Monsieur Doral WATTS
Responsable du Projet de Soutien
à la Production Agricole
à l'USAID

DAKAR
République du Sénégal

**APS
PROJECT**

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PREPARED BY:
CROUZET-GROTE

DATE : 11/89

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PRONOVOST

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ANNEXE No 13

**PREVISIONS TRIMESTRIELLES DE DEPENSES
EN MONNAIE LOCALE
(USAID)**

=====

EXHIBIT No 13

**THREE-MONTH PROJECTED
LOCAL CURRENCY EXPENDITURES
(USAID)**

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REJECTED LOCAL CURRENCY
EXPENDITURES
AUGUST - SEPTEMBER - OCTOBER 1989

LINE ITEM	AUGUST	SEPTEMBER	OCTOBER	TOTAL
I. LOCAL EMPLOYEE SALARIES				
EXISTING PERSONNEL				
Administrator	428 400	428 400	428 400	1 285 200
Accounting 1	283 500	283 500	283 500	850 500
Accounting 2	330 000	330 000	330 000	990 000
Bilingual secretary	283 500	283 500	283 500	850 500
Secretary	236 250	236 250	236 250	708 750
Drivers	236 250	236 250	236 250	708 750
Passenger	68 250	68 250	68 250	204 750
Banner	47 250	47 250	47 250	141 750
Social security	460 102	460 102	460 102	1 380 306
SUBTOTAL	2 373 502	2 373 502	2 373 502	7 120 506
ADDITIONAL PERSONNEL				
Secretary	236 250	236 250	236 250	708 750
Assistant administrator	350 000	350 000	350 000	1 050 000
Translator	400 000	400 000	400 000	1 200 000
SUBTOTAL	986 250	986 250	986 250	2 958 750
GRAND TOTAL SALARIES	3 359 752	3 359 752	3 359 752	10 079 256
LOCAL EMPLOYEE FRINGES				
Life benefits (20,4 % /sal.)	685 389	685 389	685 389	2 056 167
Transportation	117 000	117 000	117 000	351 000
Bus project DIR./DEP.DIR.	330 000	0	0	330 000
SUBTOTAL	1 132 389	802 389	802 389	2 737 167
TOTAL LOCAL SALARIES/FRINGES	4 492 141	4 162 141	4 162 141	12 816 423
II. TRANSPORTATION/TRAVEL				
Fuel/vehicles (trim. per veh.)	450 000	450 000	450 000	1 350 000
Maintenance/veh. (trim. per veh.)	900 000	900 000	900 000	2 700 000
TOTAL TRANSPORTATION/TRAVEL	1 350 000	1 350 000	1 350 000	4 050 000
III. PER DIEM				
Per diem local personnel,				

105

REJECTED LOCAL CURRENCY

EXPENDITURES

AUGUST - SEPTEMBER - OCTOBER 1989

LINE ITEM	AUGUST	SEPTEMBER	OCTOBER	TOTAL
rection, technical assistance.	2 100 000	2 100 000	2 100 000	6 300 000
TOTAL PER DIEM	2 100 000	2 100 000	2 100 000	6 300 000
GRAND TOTAL TRANSP./TRAVEL/P.DIEM	3 450 000	3 450 000	3 450 000	10 350 000
V. HOUSING TECHNICAL ASSISTANCE				
Jean G. CROUZET	1 300 000	0	1 300 000	2 600 000
A IO BRAGANTINI	1 036 000	0	1 036 000	2 072 000
ICQUES DENIS	550 000	1 100 000	0	1 650 000
PATRICIA O'NEILL	414 000	414 000	414 000	1 242 000
Housing repairs/DAKAR	900 000	900 000	900 000	2 700 000
Housing repairs/BAMBEY	0	0	6 500 000	6 500 000
Guards (4*3 guards)	720 000	720 000	720 000	2 160 000
Hotel Technical Assist./BAMBEY	0	729 000	364 500	1 093 500
Hotel Statician Technical Assist.	0	729 000	364 500	1 093 500
ilities	200 000	200 000	200 000	600 000
TOTAL HOUSING TECHNICAL ASSIST.	5 120 000	4 792 000	11 799 000	21 711 000
V. OTHERS COSTS				
Office rental	2 682 000	0	0	2 682 000
Office electricity	400 000	400 000	400 000	1 200 000
Office telephone	350 000	350 000	350 000	1 050 000
International telecommunications	500 000	500 000	500 000	1 500 000
Local postage	30 000	30 000	30 000	90 000
Exp s postal international DHL	150 000	150 000	150 000	450 000
Maintenance office equipment	150 000	150 000	150 000	450 000
Office supplies	1 759 991	750 000	750 000	3 259 991
Local medical costs	150 000	150 000	150 000	450 000
Visas, etc	30 000	30 000	30 000	90 000
dit	700 000	0	0	700 000
Bank charges	15 000	15 000	15 000	45 000
Reproduction and printing	600 000	600 000	600 000	1 800 000
Transport and removal	500 000	500 000	500 000	1 500 000
Transit/storage (TRANSSENE)	4 756 586	1 800 000	600 000	7 156 586
TOTAL OTHERS COSTS	12 773 577	5 425 000	4 225 000	22 423 577
VI. EQUIPMENT				
Air conditioners	1 400 000	1 400 000	1 400 000	4 200 000
Photocopiers	1 500 000	0	0	1 500 000
Office equipment	4 000 000	0	0	4 000 000

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PROJECTED LOCAL CURRENCY

EXPENDITURES

AUGUST - SEPTEMBER - OCTOBER 1989

LINE ITEM	AUGUST	SEPTEMBER	OCTOBER	TOTAL
TRAFOR invoices	2 553 170	0		2 553 170
TOTAL EQUIPMENT	9 453 170	1 400 000	1 400 000	12 253 170
VII. OTHERS				
English language classes	2 000 000	2 000 000	2 000 000	6 000 000
Pub. (radio, tv, printed matter)	4 000 000	0		4 000 000
TOTAL OTHERS	6 000 000	2 000 000	2 000 000	10 000 000
GRAND TOTAL I THROUGH VII	41 288 888	21 229 141	27 036 141	89 554 170

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**APS
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PREPARED BY: CROUZET-GROTE	DESCRIPTION ACCOUNTING SYSTEM LOCAL FUNDS	CHAPTER	2
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B. Reports to Chemonics

In addition to forwarding to Chemonics headquarters copies of all local currency financial reports sent to USAID, Chemonics also requires the following reports and information for headquarters records and for consolidating local currency and dollar expenditures for the project :

- (1) A Transmission Memo covering the documents sent to Chemonics,
- (2) A Posted Transactions List listing all transactions that occurred during the period and the accounts to which they were charged;
- (3) A Trial Balance
- (4) A copy of the full Chart of Accounts, including sub-accounts, which informs Chemonics of any new accounts opened during the period;
- (5) An Inventory Acquisition Report (acquisition data entry form) on which are recorded the acquisitions of non-expendable equipment during the period, the category of the equipment, the means by which it was acquired, description, location, and value;
- (6) A Budget Report which shows the budgeted versus actual figures for the period and for the contract to date.
- (7) A Balance Sheet of the APS project.

Text continuing on Page 1, Section 24.

Form or Report	Exhibit Number
Local Transmission Memo	14
Posted Transactions List	15
Trial Balance	16
Current Chart of Accounts	17
Inventory Acquisition Report (acquisition data entry form)	18
Budget report	19
Balance Sheet	20

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**APS
PROJECT**

**PROCEDURES
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PREPARED BY:
CROUZET-GROTE

DATE : 11/89

REVISÉ BY :
PRONOUST

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ANNEXE No 14

MEMO DE TRANSMISSION A CHEMONICS

=====

EXHIBIT No 14

TRANSMISSION MEMO TO CHEMONICS

Date: 10 / 24 / 89

To: Jim Campillo

From: O. MEDHOU

Re: Senegal APS Local Accounts for the Month of AUGUST 1989

Enclosed are the backup documents for the local accounts:

- ✕ 1. Solomon Reports:
 - A. 01.61 Trial Balance
 - B. 01.62 Posted Transaction List
 - C. 01.66 Subaccount List
- 2. Local Currency Invoice Copy
- 3. Monthly Timesheets for Long-Term Team Members:

_____	_____
_____	_____
_____	_____
_____	_____
- 4. Monthly Timesheets for Short-Term Team Members:

_____	_____
_____	_____
_____	_____
_____	_____
- 5. Original Receipts for VNB Check Expenditures
- 6. Expense Reports:

WHO	AMOUNT
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

- 7. Miscellaneous Items

Acquisition Data Entry Form	18
Budget VS Actual	1
_____	_____
_____	_____
_____	_____

**APS
PROJECT**

**PROCEDURES
MANUAL**

PREPARED BY:
CROUZET-GROTE

DATE : 11/89

REVISED BY :
PRONOUST

DATE : 8/90

DESCRIPTION

CHAPTER

2

DIVISION

C

SECTION

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ANNEXE NO 15

**LISTE DES TRANSACTIONS REPORTEES
(CHEMONICS)**

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EXHIBIT NO 15

**POSTED TRANSACTIONS LIST
(CHEMONICS)**

Date 10/31/89
06-89-0048

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For The Periods 06-89 Through 06-89
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Pd Post	Jl Tp	Batch No	Acct	Sub	Tn Tp	Pd En	Ref No	Tran Date	Transaction Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
06-89	DM	000089	1030	000000	GL	06-89	160854	09/01/89	FANARA MASSALY		0.00	120000.00	
06-89	DM	000089	5010	21R001	GL	06-89	160854	09/01/89	F.MASSALY P.DIE.1ST P	120000.00		0.00	
Batch Total											120000.00	120000.00	
06-89	DM	000090	1030	000000	GL	06-89	160855	09/01/89	KISMA WAGUR		0.00	120000.00	
06-89	DM	000090	5010	21R001	GL	06-89	160855	09/01/89	K.WAGUR P.DIEM 1ST.P	120000.00		0.00	
Batch Total											120000.00	120000.00	
06-89	DM	000091	1030	000000	GL	06-89	160856	09/01/89	ALASSANE BAKHOUM		0.00	120000.00	
06-89	DM	000091	5010	21R001	GL	06-89	160856	09/01/89	A.BAKH.P.DIEM 1ST.PAR	120000.00		0.00	
Batch Total											120000.00	120000.00	
06-89	DM	000092	1030	000000	GL	06-89	160857	09/01/89	HAROUNA SOUMARE		0.00	120000.00	
06-89	DM	000092	5010	21R001	GL	06-89	160857	09/01/89	H.SOUMARE P.D.1ST.PAT	120000.00		0.00	
Batch Total											120000.00	120000.00	
06-89	DM	000093	1030	000000	GL	06-89	160858	09/01/89	J.P.CARVALHO		0.00	40000.00	
06-89	DM	000093	5010	21R001	GL	06-89	160858	09/01/89	J.P.CARV.P.D 1ST.PAT.ALHO	40000.00		0.00	
Batch Total											40000.00	40000.00	
06-89	DM	000094	1030	000000	GL	06-89	160859	09/05/89	STANDING IMMOBILIER		0.00	1100000.00	
06-89	DM	000094	4030	15A001	GL	06-89	160859	09/05/89	J.DENIS RENT9/1-10/31	1100000.00		0.00	
Batch Total											1100000.00	1100000.00	
06-89	DM	000095	1030	000000	GL	06-89	160860	09/05/89	FANARA MASSALY		0.00	24000.00	
06-89	DM	000095	7010	44T014	GL	06-89	160860	09/05/89	F.MASSALY P.DIEM	24000.00		0.00	
Batch Total											24000.00	24000.00	
06-89	DM	000096	1030	000000	GL	06-89	160861	09/05/89	C.G.R		0.00	414575.00	
06-89	DM	000096	6010	33E005	GL	06-89	160861	09/05/89	OFF.EQUIP.TEL.RECEIPT	414575.00		0.00	
Batch Total											414575.00	414575.00	
06-89	DM	000097	1030	000000	GL	06-89	160862	09/13/89	CPS SENEGAL		0.00	105000.00	
06-89	DM	000097	7010	40M001	GL	06-89	160862	09/13/89	TREAT.CH.7/1-9/30	105000.00		0.00	
Batch Total											105000.00	105000.00	
06-89	DM	000098	1030	000000	GL	06-89	160863	09/13/89	STRAPON		0.00	30000.00	
06-89	DM	000098	6010	310008	GL	06-89	160863	09/13/89	OFFICE SUPPLIES	30000.00		0.00	
Batch Total											30000.00	30000.00	
06-89	DM	000099	1030	000000	GL	06-89	160864	09/13/89	NOUVELLE PAP.SARRAUT		0.00	148000.00	

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Pd Post	Jl Tp	Batch No	Acct	Sub	Tn Tp	Pd En	Ref No	Tran Date	Transaction Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
16-89	DM	000099	6010	310008	GL	06-89	160864	09/13/89	OFFICE SUPPLIES		148000.00	0.00	
Batch Total										148000.00		148000.00	
16-89	DM	000100	1030	000000	GL	06-89	160865	09/13/89	S.D.R		0.00	39000.00	
06-89	DM	000100	6010	310008	GL	06-89	160865	09/13/89	OFFICE SUPPLIES		39000.00	0.00	
Batch Total										39000.00		39000.00	
06-89	DM	000101	1030	000000	GL	06-89	160866	09/13/89	FAHARA MASSALY		0.00	120000.00	
16-89	DM	000101	5010	21R001	GL	06-89	160866	09/13/89	P.DIEM.P.MASS.2ND.P		120000.00	0.00	
Batch Total										120000.00		120000.00	
16-89	DM	000102	1030	000000	GL	06-89	160867	09/13/89	KISMA WAGUE		0.00	120000.00	
06-89	DM	000102	5010	21R001	GL	06-89	160867	09/13/89	Z.WAGUE P.D.2ND PART		120000.00	0.00	
Batch Total										120000.00		120000.00	
06-89	DM	000103	1030	000000	GL	06-89	160868	09/13/89	ALASSANE BAKHOUM		0.00	120000.00	
16-89	DM	000103	5010	21R001	GL	06-89	160868	09/13/89	A.BAKHOUM P.D.2ND PAR		120000.00	0.00	
Batch Total										120000.00		120000.00	
16-89	DM	000104	1030	000000	GL	06-89	160869	09/13/89	HAROUNA SOUMARE		0.00	120000.00	
06-89	DM	000104	5010	21R001	GL	06-89	160869	09/13/89	H.SOUMARE P.DIEM 2ND		120000.00	0.00	
Batch Total										120000.00		120000.00	
06-89	DM	000105	1030	000000	GL	06-89	160870	09/13/89	JEAN P.CARVALHO		0.00	120000.00	
16-89	DM	000105	5010	21R001	GL	06-89	160870	09/13/89	J.PC.PER DIEM 2ND PAR		120000.00	0.00	
Batch Total										120000.00		120000.00	
6-89	DM	000106	1030	000000	GL	06-89	92158	09/11/89	PERCEPTION DKR SOURCE		0.00	365790.00	
16-89	DM	000106	2110	000000	GL	06-89	92158	09/11/89	TRIMP		4700.00	0.00	
06-89	DM	000106	2120	000000	GL	06-89	92158	09/11/89	ITS		178729.00	0.00	
6-89	DM	000106	2130	000000	GL	06-89	92158	09/11/89	IGR		182361.00	0.00	
Batch Total										365790.00		365790.00	
6-89	DM	000107	1030	000000	GL	06-89		09/11/89	CITIBANK		0.00	3510.00	
06-89	DM	000107	7010	430013	GL	06-89		09/11/89	BANK CHARGES		3510.00	0.00	
Batch Total										3510.00		3510.00	
06-89	DM	000108	1030	000000	GL	06-89	92170	09/14/89	SENELEC		0.00	370100.00	
16-89	DM	000108	7010	430002	GL	06-89	92170	09/14/89	APS ELECT.6/6-8/3		370100.00	0.00	
Batch Total										370100.00		370100.00	

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Pd Post	Jl Tp	Batch No	Acct	Sub	Tn Tp	Pd En	Ref No	Tran Date	Transaction Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
06-89	DM	000109	1030	000000	GL	06-89	160872	09/14/89	CITIBANK		0.00	3510.00	
06-89	DM	000109	7010	430013	GL	06-89	160872	09/14/89	BANK CHARGES		3510.00	0.00	
Batch Total											3510.00	3510.00	
06-89	DM	000110	1030	000000	GL	06-89	160872	09/19/89	JACQUES C. DENIS		0.00	389400.00	
06-89	DM	000110	1156	000000	GL	06-89	160872	09/19/89	ADVANCE J.C.DENIS		389400.00	0.00	
Batch Total											389400.00	389400.00	
06-89	DM	000111	1030	000000	GL	06-89	160873	09/22/89	IPM INTER-ENTREP.		0.00	50161.00	
06-89	DM	000111	1145	000000	GL	06-89	160873	09/22/89	ADV.IPM/APRIL 89		50161.00	0.00	
Batch Total											50161.00	50161.00	
06-89	DM	000112	1030	000000	GL	06-89	160874	09/22/89	SIDY GUYE		0.00	21000.00	
06-89	DM	000112	7010	44T011	GL	06-89	160874	09/22/89	S.GUYE PER DIEM		21000.00	0.00	
Batch Total											21000.00	21000.00	
06-89	DM	000113	1030	000000	GL	06-89	160875	09/22/89	IBRAHIMA SOUMAH		0.00	6000.00	
06-89	DM	000113	7010	44T012	GL	06-89	160875	09/22/89	P.DIEM I.SOUMAH		6000.00	0.00	
Batch Total											6000.00	6000.00	
06-89	DM	000114	1030	000000	GL	06-89	160876	09/22/89	JACQUES.C.DENIS		0.00	21000.00	
06-89	DM	000114	4030	13T007	GL	06-89	160876	09/22/89	P.DIEM J.DENIS		21000.00	0.00	
Batch Total											21000.00	21000.00	
06-89	DM	000115	1030	000000	GL	06-89	160877	09/22/89	DANETAL		0.00	785660.00	
06-89	DM	000115	6010	33E004	GL	06-89	160877	09/22/89	AIR CONDITIONNERS		785660.00	0.00	
Batch Total											785660.00	785660.00	
06-89	DM	000116	1030	000000	GL	06-89	160878	09/22/89	COPIE 2000		0.00	14000.00	
06-89	DM	000116	6010	310008	GL	06-89	160878	09/22/89	STAMP/REQUEST/PURCH.		14000.00	0.00	
Batch Total											14000.00	14000.00	
06-89	DM	000117	1030	000000	GL	06-89	160879	09/22/89	MANSOUR SOU		0.00	173700.00	
06-89	DM	000117	4030	15A001	GL	06-89	160879	09/22/89	HOUS.UTIL.DALAR		173700.00	0.00	
Batch Total											173700.00	173700.00	
06-89	DM	000119	1030	000000	GL	06-89	160880	09/22/89	M'DEYE S. SECK		0.00	192700.00	
06-89	DM	000119	2065	000000	GL	06-89	160880	09/22/89	UNCL.WAGES M'DEYE SEC		192700.00	0.00	
Batch Total											192700.00	192700.00	
06-89	DM	000121	1030	000000	GL	06-89	160882	09/22/89	COUNBA D.GUYE		0.00	181000.00	

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Pd Post	Jl Tp	Batch No	Acct	Sub	Tn Tp	Pd En	Ref No	Tran Date	Transaction Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
06-89	DM	000121	2065	000000	GL	06-89	160882	09/22/89	UNCL.WAGES C.D.GUYE		181000.00	0.00	
Batch Total										181000.00		181000.00	
06-89	DM	000124	7010	42F001	GL	06-89		09/22/89	SOCIAL CHAR.9/89	91213.00		0.00	
06-89	DM	000124	2180	000000	GL	06-89		09/22/89	EMPLR IPRES GEN.9/89	0.00		91213.00	
Batch Total										91213.00		91213.00	
06-89	DM	000128	1030	000000	GL	06-89	160884	09/22/89	SALIOU SANBOU		0.00	300100.00	
06-89	DM	000128	2065	000000	GL	06-89	160884	09/22/89	UNCL.WAGES S.SANBOU	300100.00		0.00	
Batch Total										300100.00		300100.00	
06-89	DM	000130	1030	000000	GL	06-89	160885	09/22/89	ANNA SARR		0.00	38400.00	
06-89	DM	000130	2065	000000	GL	06-89	160885	09/22/89	UNCL.WAGES A.SARR	38400.00		0.00	
Batch Total										38400.00		38400.00	
06-89	DM	000132	1030	000000	GL	06-89	160887	09/22/89	OUSMANE DIEDHIOU		0.00	226900.00	
06-89	DM	000132	2065	000000	GL	06-89	160887	09/22/89	UNCL.WAGES O.DIEDHIOU	226900.00		0.00	
Batch Total										226900.00		226900.00	
06-89	DM	000134	1030	000000	GL	06-89	160889	09/22/89	MANE KHARY DIOUF		0.00	288900.00	
06-89	DM	000134	2065	000000	GL	06-89	160889	09/22/89	UNCL.WAGES K.DIOUF	288900.00		0.00	
Batch Total										288900.00		288900.00	
06-89	DM	000137	1030	000000	GL	06-89	160890	09/22/89	PATOU DIALLO		0.00	183600.00	
06-89	DM	000137	2065	000000	GL	06-89	160890	09/22/89	UNCL.W.F.DIALLO 9/89	183600.00		0.00	
Batch Total										183600.00		183600.00	
06-89	DM	000140	1030	000000	GL	06-89	160891	09/22/89	BABACAR SENE		0.00	72100.00	
06-89	DM	000140	2065	000000	GL	06-89	160891	09/22/89	UNCL.WAGES B.SENE9/89	72100.00		0.00	
Batch Total										72100.00		72100.00	
06-89	DM	000142	1030	000000	GL	06-89	160892	09/22/89	BASSIROU SOUGOUFARA		0.00	66600.00	
06-89	DM	000142	2065	000000	GL	06-89	160892	09/22/89	UNCL.WAGES B.SOUGOU 9	66600.00		0.00	
Batch Total										66600.00		66600.00	
06-89	DM	000144	1030	000000	GL	06-89	160893	09/22/89	GIBRIL JOBE		0.00	52600.00	
06-89	DM	000144	2065	000000	GL	06-89	160893	09/22/89	UNCL.WAGES G.JOBE9/89	52600.00		0.00	
Batch Total										52600.00		52600.00	
06-89	DM	000146	1030	000000	GL	06-89	160894	09/22/89	IBRAHIMA SOUMAR		0.00	59300.00	
06-89	DM	000146	2065	000000	GL	06-89	160894	09/22/89	UNCL.WAGES I.SOUMAR	59300.00		0.00	
Batch Total										59300.00		59300.00	

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Pd Post	Jl Tp	Batch No	Acct	Sub	Tn Tp	Pd En	Ref No	Tran Date	Transaction Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Batch Total										59300.00		59300.00	
06-89	DM	000147	1030	000000	GL	06-89	160895	09/25/89	INDEGA BOUBANE		0.00	60000.00	
06-89	DM	000147	4030	15A005	GL	06-89	160895	09/25/89	J.G.C9/89 GUARD	60000.00		0.00	
Batch Total										60000.00		60000.00	
89	DM	000148	1030	000000	GL	06-89	160896	09/25/89	HAMIDOU ROMAIN		0.00	60000.00	
06-89	DM	000148	4030	15A005	GL	06-89	160896	09/25/89	J.G.C 9/90 GUARD	60000.00		0.00	
Batch Total										60000.00		60000.00	
06-89	DM	000149	1030	000000	GL	06-89	160897	09/25/89	MAMADOU A. DIALLO		0.00	60000.00	
06-89	DM	000149	4030	15A005	GL	06-89	160897	09/25/89	C.BRAGANT.9/89 GUARD	60000.00		0.00	
Batch Total										60000.00		60000.00	
06-89	DM	000150	1030	000000	GL	06-89	160898	09/26/89	OUMAR THIAO		0.00	60000.00	
06-89	DM	000150	4030	15A005	GL	06-89	160898	09/26/89	C.BRAGANT.9/89 GUARD	60000.00		0.00	
Batch Total										60000.00		60000.00	
06-89	DM	000151	1030	000000	GL	06-89	160899	09/26/89	MAMADOU SANE		0.00	60000.00	
06-89	DM	000151	4030	15A005	GL	06-89	160899	09/26/89	O'NEILL 9/89 GUARD	60000.00		0.00	
Batch Total										60000.00		60000.00	
06-89	DM	000152	1030	000000	GL	06-89	160900	09/26/89	DAVID BOUBANE		0.00	60000.00	
06-89	DM	000152	4030	15A005	GL	06-89	160900	09/26/89	O'NEILL 9/89 GUARD	60000.00		0.00	
Batch Total										60000.00		60000.00	
06-89	DM	000153	1030	000000	GL	06-89	164101	09/26/89	IBOU FAYE		0.00	60000.00	
06-89	DM	000153	4030	15A005	GL	06-89	164101	09/26/89	J.DENIS 9/89 GUARD	60000.00		0.00	
Batch Total										60000.00		60000.00	
06-89	DM	000154	1030	000000	GL	06-89	164102	09/26/89	MANE SANON FAYE		0.00	60000.00	
06-89	DM	000154	4030	15A005	GL	06-89	164102	09/26/89	J.DENIS 9/89 GUARD	60000.00		0.00	
Batch Total										60000.00		60000.00	
06-89	DM	000155	1030	000000	GL	06-89	164103	09/26/89	ANADOU N.SOUCOUPARA		0.00	360000.00	
06-89	DM	000155	7010	42F003	GL	06-89	164103	09/26/89	A.SOUCOU PERP.B.8/30	360000.00		0.00	
Batch Total										360000.00		360000.00	
06-89	DM	000156	1030	000000	GL	06-89	164104	09/27/89	JACQUES . DENIS		0.00	42000.00	
06-89	DM	000156	4030	13T007	GL	06-89	164104	09/27/89	J.DENIS PER DIEM	42000.00		0.00	

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Pd Post	Jl Tp	Batch No	Acct	Sub	Tn Tp	Pd Ea	Ref No	Tran Date	Transaction Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Batch Total											42000.00	42000.00	
06-89	DM	000157	1030	000000	GL	06-89	164105	09/27/89	IBRAHIMA SOUMAH		0.00	12000.00	
06-89	DM	000157	7010	447012	GL	06-89	164105	09/27/89	I.SOUMAH PER DIEM	12000.00		0.00	
Batch Total											12000.00	12000.00	
06-89	DM	000158	1030	000000	GL	06-89	164106	09/27/89	AGENCE INNOB.CAMERA		0.00	1036000.00	
06-89	DM	000158	4030	15A0G1	GL	06-89	164106	09/27/89	BRAGANT.RENT 9-11/24	1036000.00		0.00	
Batch Total											1036000.00	1036000.00	
06-89	DM	000160	1030	000000	GL	06-89		09/28/89	DEPOSIT		0.00	21000.00	
06-89	DM	000160	4030	13T006	GL	06-89		09/28/89	PER DIEM J.G.CROUZET	21000.00		0.00	
Batch Total											21000.00	21000.00	
06-89	DM	000162	1030	000000	GL	06-89	164107	09/28/89	SALIOU SANBOU		0.00	168000.00	
06-89	DM	000162	7010	44T011	GL	06-89	164107	09/28/89	S.SANBOU PER DIEM	168000.00		0.00	
Batch Total											168000.00	168000.00	
06-89	DM	000163	1030	000000	GL	06-89	164108	09/28/89	BABACAR SEME		0.00	48000.00	
06-89	DM	000163	7010	44T012	GL	06-89	164108	09/28/89	B.SEME PER DIEM	48000.00		0.00	
Batch Total											48000.00	48000.00	
06-89	DM	000174	1030	000000	GL	06-89	92236	09/29/89	SOWATEL		0.00	88000.00	
06-89	DM	000174	7010	40X001	GL	06-89	92236	09/29/89	INSTALL.TEL.DPCS	88000.00		0.00	
Batch Total											88000.00	88000.00	
06-89	DM	000175	1030	000000	GL	06-89	02236	09/29/89	CITIBANK		0.00	3510.00	
06-89	DM	000175	7010	430G13	GL	06-89	02236	09/29/89	BANK CHARGES	3510.00		0.00	
Batch Total											3510.00	3510.00	
06-89	NC	000118	7010	41S001	GL	06-89		09/22/89	M'DEYE S.SRCK 9/89SAL	279284.00		0.00	
06-89	NC	000118	2120	000000	GL	06-89		09/22/89	ITS		0.00	27091.00	
06-89	NC	000118	2130	000000	GL	06-89		09/22/89	IGR		0.00	31383.00	
06-89	NC	000118	2140	000000	GL	06-89		09/22/89	IPRES GENERAL		0.00	6930.00	
06-89	NC	000118	2170	000000	GL	06-89		09/22/89	MUTUELLE		0.00	1800.00	
06-89	NC	000118	1145	000000	GL	06-89		09/22/89	ADVANCE IPM		0.00	12000.00	
06-89	NC	000118	1140	000000	GL	06-89		09/22/89	ADVANCE TABASKY		0.00	16500.00	
06-89	NC	000118	2065	000000	GL	06-89		09/22/89	UNCL.WAGES M'DEYE SEC		0.00	183580.00	
Batch Total											279284.00	279284.00	
06-89	NC	000120	7010	41S002	GL	06-89		09/22/89	COUNRA D.GURTE 9/89SA	225032.00		0.00	
06-89	NC	000120	2120	000000	GL	06-89		09/22/89	ITS		0.00	14056.00	
06-89	NC	000120	2130	000000	GL	06-89		09/22/89	IGR		0.00	1136.00	

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Pd Post	Jl Tp	Batch No	Acct	Sub	Tn Tp	Pd En	Ref No	Tran Date	Transaction Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
06-89	NC	000120	2140	000000	GL	06-89		09/22/89	IPRES GENERAL		0.00	13860.00	
06-89	NC	000120	2170	000000	GL	06-89		09/22/89	MUTUELLE		0.00	3600.00	
06-89	NC	000120	1145	000000	GL	06-89		09/22/89	ADVANCE IPM		0.00	4000.00	
06-89	NC	000120	1140	000000	GL	06-89		09/22/89	ADVANCE TABASKY		0.00	16500.00	
06-89	NC	000120	2065	000000	GL	06-89		09/22/89	UNCL.WAGES C.D.GUEYE		0.00	171880.00	
Batch Total										225032.00		225032.00	
06-89	NC	000122	7010	42F001	GL	06-89		09/22/89	SOCIAL CHARGES 9/89		45150.00	0.00	
06-89	NC	000122	2210	000000	GL	06-89		09/22/89	EPLR SO.SEC.9/89		0.00	45150.00	
Batch Total										45150.00		45150.00	
06-89	NC	000123	7010	42F001	GL	06-89		09/22/89	SOC.CHAR. 9/89		7920.00	0.00	
06-89	NC	000123	2190	000000	GL	06-89		09/22/89	EPLR IPRES CADRE 9/89		0.00	7920.00	
Batch Total										7920.00		7920.00	
06-89	NC	000125	7010	42F001	GL	06-89		09/22/89	SOCIAL CHARGES 9/89		22950.00	0.00	
06-89	NC	000125	2200	000000	GL	06-89		09/22/89	EPLR MUTUELLE 9/89		0.00	22950.00	
Batch Total										22950.00		22950.00	
06-89	NC	000126	7010	42F001	GL	06-89		09/22/89	SOCIAL CHARGES 9/89		100320.00	0.00	
06-89	NC	000126	2065	000000	GL	06-89		09/22/89	TRANSP.PREMIUM 9/89		0.00	100320.00	
Batch Total										100320.00		100320.00	
06-89	NC	000127	7010	41A001	GL	06-89		09/22/89	S.SANBOU 9/89 SALARY		408001.00	0.00	
06-89	NC	000127	2110	000000	GL	06-89		09/22/89	TRIMP		0.00	1500.00	
06-89	NC	000127	2120	000000	GL	06-89		09/22/89	ITS		0.00	42561.00	
06-89	NC	000127	2130	000000	GL	06-89		09/22/89	IGR		0.00	22730.00	
06-89	NC	000127	2140	000000	GL	06-89		09/22/89	IPRES GENERAL		0.00	6930.00	
06-89	NC	000127	2170	000000	GL	06-89		09/22/89	MUTUELLE		0.00	1800.00	
06-89	NC	000127	1150	000000	GL	06-89		09/22/89	REMB.EXCEPT.		0.00	25600.00	
06-89	NC	000127	1140	000000	GL	06-89		09/22/89	ADVANCE TABASKY		0.00	16500.00	
06-89	NC	000127	2065	000000	GL	06-89		09/22/89	UNCL.WAGES S.SANBOU		0.00	290980.00	
Batch Total										408001.00		408001.00	
06-89	NC	000129	7010	41C001	GL	06-89		09/22/89	A.SARR 9/89 SALARY		44979.00	0.00	
06-89	NC	000129	2140	000000	GL	06-89		09/22/89	IPRES GENERAL		0.00	1575.00	
06-89	NC	000129	2170	000000	GL	06-89		09/22/89	MUTUELLE		0.00	1350.00	
06-89	NC	000129	1145	000000	GL	06-89		09/22/89	ADVANCE IPM		0.00	2174.00	
06-89	NC	000129	1140	000000	GL	06-89		09/22/89	ADVANCE TABASKY		0.00	16300.00	
06-89	NC	000129	2065	000000	GL	06-89		09/22/89	UNCL.WAGES A.SARR		0.00	29280.00	
Batch Total										44979.00		44979.00	
06-89	NC	000131	7010	41B002	GL	06-89		09/22/89	O.DIEDHIOU SAL.9/89		329944.00	0.00	
06-89	NC	000131	2110	000000	GL	06-89		09/22/89	TRIMP		0.00	500.00	

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Pd Post	Jl Tp	Batch No	Acct	Sub	Tn Tp	Pd En	Ref No	Tran Date	Transaction Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
06-89	NC	000131	2120	000000	GL	06-89		09/22/89	ITS		0.00	33182.00	
06-89	NC	000131	2130	000000	GL	06-89		09/22/89	IGR		0.00	47972.00	
06-89	NC	000131	2140	000000	GL	06-89		09/22/89	IPRES GENERAL		0.00	6930.00	
06-89	NC	000131	2150	000000	GL	06-89		09/22/89	IPRES CADRE		0.00	5280.00	
06-89	NC	000131	2170	000000	GL	06-89		09/22/89	MUTUELLE		0.00	1800.00	
06-89	NC	000131	1140	000000	GL	06-89		09/22/89	ADVANCE TABASKY		0.00	16500.00	
06-89	NC	000131	2065	000000	GL	06-89		09/22/89	UNCL.WAGES O.DIEDHIOU		0.00	217780.00	
Batch Total										329944.00		329944.00	
06-89	NC	000133	7010	41S003	GL	06-89		09/22/89	M.K.DIOUF 9/89 SALAR.	387774.00		0.00	
06-89	NC	000133	2110	000000	GL	06-89		09/22/89	TRIMP		0.00	500.00	
06-89	NC	000133	2120	000000	GL	06-89		09/22/89	ITS		0.00	40126.00	
06-89	NC	000133	2130	000000	GL	06-89		09/22/89	IGR		0.00	58638.00	
06-89	NC	000133	2140	000000	GL	06-89		09/22/89	IPRES GENERAL		0.00	6930.00	
06-89	NC	000133	2170	000000	GL	06-89		09/22/89	MUTUELLE		0.00	1800.00	
06-89	NC	000133	2065	000000	GL	06-89		09/22/89	UNCL.WAGES M.K.DIOUF		0.00	279780.00	
Batch Total										387774.00		387774.00	
06-89	NC	000136	7010	41S004	GL	06-89		09/22/89	F.DIALLO 9/89 SALARY	236275.00		0.00	
06-89	NC	000136	2110	000000	GL	06-89		09/22/89	TRIMP		0.00	500.00	
06-89	NC	000136	2120	000000	GL	06-89		09/22/89	ITS		0.00	21908.00	
06-89	NC	000136	2130	000000	GL	06-89		09/22/89	IGR		0.00	30657.00	
06-89	NC	000136	2140	000000	GL	06-89		09/22/89	IPRES GENERAL		0.00	6930.00	
06-89	NC	000136	2170	000000	GL	06-89		09/22/89	MUTUELLE		0.00	1800.00	
06-89	NC	000136	2065	000000	GL	06-89		09/22/89	UNCL.WAGES F.DIALLO		0.00	174480.00	
Batch Total										236275.00		236275.00	
06-89	NC	000138	7010	41D001	GL	06-89		09/22/89	B.SENE 9/89 SALARY	75024.00		0.00	
06-89	NC	000138	2110	000000	GL	06-89		09/22/89	TRIMP		200.00	0.00	
06-89	NC	000138	2120	000000	GL	06-89		09/22/89	ITS		3981.00	0.00	
06-89	NC	000138	2065	000000	GL	06-89		09/22/89	UNCL.V.B.SENE 9/89		0.00	79205.00	
Batch Total										79205.00		79205.00	
06-89	NC	000139	2065	000000	GL	06-89		09/22/89	UNCL.WAGES B.SENE 9/89	16225.00		0.00	
06-89	NC	000139	2170	000000	GL	06-89		09/22/89	MUTUELLE		0.00	3600.00	
06-89	NC	000139	1140	000000	GL	06-89		09/22/89	ADVANCE TABASKY		0.00	10000.00	
06-89	NC	000139	2140	000000	GL	06-89		09/22/89	IPRES GENERAL		0.00	2625.00	
Batch Total										16225.00		16225.00	
06-89	NC	000141	7010	41D003	GL	06-89		09/22/89	B.SOUCOU 9/89 SALARY	75023.00		0.00	
06-89	NC	000141	2110	000000	GL	06-89		09/22/89	TRIMP		0.00	600.00	
06-89	NC	000141	2120	000000	GL	06-89		09/22/89	ITS		0.00	2518.00	
06-89	NC	000141	2140	000000	GL	06-89		09/22/89	IPRES GENERAL		0.00	2625.00	
06-89	NC	000141	2170	000000	GL	06-89		09/22/89	MUTUELLE		0.00	1800.00	
06-89	NC	000141	1140	000000	GL	06-89		09/22/89	ADVANCE TABASKY		0.00	10000.00	
06-89	NC	000141	2065	000000	GL	06-89		09/22/89	UNCL.WAGES B.SOUCOU		0.00	57480.00	

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Pd Post	Jl Tp	Batch No	Acct	Sub	Tn Tp	Pd En	Ref No	Tran Date	Transaction Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
Batch Total										75023.00		75023.00	
06-89	NC	000143	7010		41K001	GL 06-89		09/22/89	G.JOBB 9/89 SALARY	64973.00		0.00	
06-89	NC	000143	2110		000000	GL 06-89		09/22/89	TRIMP	0.00		300.00	
06-89	NC	000143	2120		000000	GL 06-89		09/22/89	ITS	0.00		1316.00	
06-89	NC	000143	2130		000000	GL 06-89		09/22/89	IGR	0.00		2968.00	
06-89	NC	000143	2140		000000	GL 06-89		09/22/89	IPRES GENERAL	0.00		2275.00	
06-89	NC	000143	2170		000000	GL 06-89		09/22/89	MUTUELLE	0.00		1800.00	
06-89	NC	000143	1145		000000	GL 06-89		09/22/89	ADVANCE IPH	0.00		2834.00	
06-89	NC	000143	1140		000000	GL 06-89		09/22/89	ADVANCE TABASKY	0.00		10000.00	
06-89	NC	000143	2065		000000	GL 06-89		09/22/89	UNCL.WAGES G.JOBB	0.00		43480.00	
Batch Total										64973.00		64973.00	
06-89	NC	000145	7010		41D002	GL 06-89		09/22/89	I.SOUHAR 9/89 SALARY	75000.00		0.00	
06-89	NC	000145	2110		000000	GL 06-89		09/22/89	TRIMP	0.00		300.00	
06-89	NC	000145	2120		000000	GL 06-89		09/22/89	ITS	0.00		2519.00	
06-89	NC	000145	2130		000000	GL 06-89		09/22/89	IGR	0.00		4076.00	
06-89	NC	000145	2140		000000	GL 06-89		09/22/89	IPRES GENERAL	0.00		2625.00	
06-89	NC	000145	2170		000000	GL 06-89		09/22/89	MUTUELLE	0.00		1800.00	
06-89	NC	000145	1145		000000	GL 06-89		09/22/89	ADVANCE IPH	0.00		3500.00	
06-89	NC	000145	1140		000000	GL 06-89		09/22/89	ADVANCE TABASKY	0.00		10000.00	
06-89	NC	000145	2065		000000	GL 06-89		09/22/89	UNCL.WAGES I.SOUHAR9	0.00		50180.00	
Batch Total										75000.00		75000.00	
06-89	NC	000159	1030		000000	GL 06-89		09/28/89	DEPOSIT	0.00		21000.00	
06-89	NC	000159	4030		13T006	GL 06-89		09/28/89	P.DIEM J.G.CROUZET	21000.00		0.00	
Batch Total										21000.00		21000.00	
06-89	NC	000176	7010		42F001	GL 06-89		09/30/89	CHARGES SOCIALES	55437.00		0.00	
06-89	NC	000176	2190		000000	GL 06-89		09/30/89	IPRES 3e TERM	0.00		55437.00	
Batch Total										55437.00		55437.00	
06-89	PC	000164	1010		000000	GL 06-89		09/01/89	MOBIL-ESSO L.GUEYE	0.00		1175.00	
06-89	PC	000164	7010		46T004	GL 06-89		09/01/89	MAINT.VEH.5455 TTBI	1175.00		0.00	
Batch Total										1175.00		1175.00	
06-89	PC	000165	1010		000000	GL 06-89		09/01/89	E.P.I/OPCE	0.00		15000.00	
06-89	PC	000165	7010		430006	GL 06-89		09/01/89	C.SERVICE UNIV.HARIZ.	15000.00		0.00	
Batch Total										15000.00		15000.00	
06-89	PC	000166	1010		000000	GL 06-89		09/01/89	CITIBANK	0.00		200.00	
06-89	PC	000166	7010		430013	GL 06-89		09/01/89	BANZ.CHARGES	200.00		0.00	
Batch Total										200.00		200.00	

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J6-89	PC	000167	1010	000000	GL	06-89		09/01/89	BTS ROGER ORLEAC		0.00	3100.00	
J6-89	PC	000167	7010	47T005	GL	06-89		09/01/89	MAINT.MOTORCYCLE	3100.00		0.00	
Batch Total											3100.00	3100.00	
06-89	PC	000168	1010	000000	GL	06-89		09/04/89	BTS ROGER ORLEAC		0.00	325.00	
06-89	PC	000168	7010	47T005	GL	06-89		09/04/89	MAINT.MOTORCYCLE	325.00		0.00	
Batch Total											325.00	325.00	
6-89	PC	000169	1010	000000	GL	06-89		09/06/89	SENEGAL ELECTRONIQUE		0.00	600.00	
6-89	PC	000169	7010	45T004	GL	06-89		09/06/89	MAINT/VEH.15531/SO	600.00		0.00	
Batch Total											600.00	600.00	
06-89	PC	000170	1010	000000	GL	06-89		09/20/89	SENEGAL CLEP MINUTE		0.00	1400.00	
06-89	PC	000170	7010	480007	GL	06-89		09/20/89	KEYS REPRODUCTION	1400.00		0.00	
Batch Total											1400.00	1400.00	
6-89	PC	000171	1010	000000	GL	06-89		09/21/89	CHOUERI-CIE		0.00	1825.00	
6-89	PC	000171	7010	480007	GL	06-89		09/21/89	ELECT.TOOLS/TYPWR.	1825.00		0.00	
Batch Total											1825.00	1825.00	
06-89	PC	000172	1010	000000	GL	06-89		09/22/89	.O.P.C.E.		0.00	2935.00	
06-89	PC	000172	7010	430006	GL	06-89		09/22/89	COURIER SER/DUPRAS-US	2935.00		0.00	
Batch Total											2935.00	2935.00	
05-89	PC	000173	1010	000000	GL	06-89		09/27/89	SALIOU SAMBOU		0.00	1500.00	
05-89	PC	000173	7010	40K001	GL	06-89		09/27/89	TRANSP.AIR CONDIT.	1500.00		0.00	
Batch Total											1500.00	1500.00	
06-89	RM	000086	1030	000000	GL	06-89		09/13/89	DEPOSIT	21000.00		0.00	
06-89	RM	000086	4030	13T006	GL	06-89		09/13/89	P.DIEM J.G.CROUZET	0.00		21000.00	
Batch Total											21000.00	21000.00	
05-89	RM	000087	1030	000000	GL	06-89		09/13/89	DEPOSIT	21000.00		0.00	
05-89	RM	000087	4030	13T006	GL	06-89		09/13/89	P.DIEM J.G.CROUZET	0.00		21000.00	
Batch Total											21000.00	21000.00	
05-89	RM	000088	1030	000000	GL	06-89		09/13/89	DEPOSIT	200000.00		0.00	
06-89	RM	000088	4030	15A001	GL	06-89		09/13/89	RENT HOUSE#62 9/1-15	0.00		200000.00	
Batch Total											200000.00	200000.00	
06-89	RM	000161	1030	000000	GL	06-89		09/29/89	DEPOSIT	21000.00		0.00	

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06-89	RK	000161	4030	13T006	GL	06-89		09/29/89	J.G.C. PER DIEM		0.00	21000.00	
Batch Total											21000.00	21000.00	
Total											11961881.00	11961881.00	

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**APS
PROJECT**

**PROCEDURES
MANUAL**

PREPARED BY:
CROUZET-GROTE

DATE : 11/89

REVISED BY :
PRONOUST

DATE : 8/90

DESCRIPTION

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ANNEXE N° 16

BALANCE DE VERIFICATION
(CHEMONICS)

EXHIBIT N° 16

TRIAL BALANCE
(CHEMONICS)

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Acct Sub	Description	Beginning Balance	- - Current Period - - Debit	Credit	Ending Balance	Adjustment	Adjusted Balance
1010	000000 Petty Cash-Caisse	100000.00	0.00	28060.00	71940.00		
1030	000000 Regular Checking-Banque	56944525.00	0.00	8863116.00	48081409.00		
130	000000 A/R USAID/SBN-Avances/USAID/SB	-77192192.00	0.00	0.00	-77192192.00		
1140	000000 A/R Employee-Avances TABASKY	500000.00	0.00	116000.00	384000.00		
1145	000000 A/R Employee-Avances IPH	112084.00	25053.00	0.00	137137.00		
150	000000 A/R Other-Avances Diverses	49035.00	0.00	25000.00	24035.00		
1155	000000 BRGINING BALANCE/CPTB OUVERT.	-86791.00	0.00	0.00	-86791.00		
1156	000000 A/R JACQUES DENIS/AVANCBS	0.00	389400.00	0.00	389400.00		
*Total Assets		-19573339.00	414453.00	9032176.00	-28191062.00		
110	000000 Senegal Govt Tax-TRINF	4700.00	700.00	0.00	4000.00		
120	000000 Senegal Govt Tax-ITS	178729.00	0.00	2567.00	181296.00		
2130	000000 Senegal Govt Tax-IGR	182561.00	0.00	17199.00	199560.00		
2140	000000 Employee IPRES General	90125.00	0.00	60235.00	150360.00		
150	000000 Employee IPRES Cadre	10560.00	0.00	5280.00	15840.00		
1170	000000 Employee Mutuelle	16200.00	0.00	22950.00	39150.00		
2180	000000 Employer IPRES General-PIN	136475.00	0.00	91213.00	227688.00		
190	000000 Employer IPRES Cadre-PIN	15840.00	0.00	63357.00	79197.00		
200	000000 Employer Mutuelle-PIN	16200.00	0.00	22950.00	39150.00		
2210	000000 Emplr Soc. Sec. - CSS - PIN	74375.00	0.00	45150.00	119525.00		
2750	120016 YTD Net Income	-2675192.00	0.00	0.00	-2675192.00		
150	13T006 YTD Net Income	-90000.00	0.00	21000.00	-69000.00		
150	13T007 YTD Net Income	-21000.00	63000.00	0.00	-84000.00		
2750	15A001 YTD Net Income	-3165243.00	2109700.00	0.00	-5274943.00		
150	15A005 YTD Net Income	-472000.00	480000.00	0.00	-952000.00		
150	21R001 YTD Net Income	0.00	1120000.00	0.00	-1120000.00		
275	21R002 YTD Net Income	-1125000.00	0.00	0.00	-1125000.00		
150	310008 YTD Net Income	-473320.00	231000.00	0.00	-704320.00		
150	32T002 YTD Net Income	-2194350.00	0.00	0.00	-2194350.00		
150	32T003 YTD Net Income	-14972.00	0.00	0.00	-14972.00		
2750	33B004 YTD Net Income	-785660.00	785660.00	0.00	-1571320.00		
150	33B005 YTD Net Income	-2553170.00	414575.00	0.00	-2967745.00		
150	40X001 YTD Net Income	-635217.00	194500.00	0.00	-829717.00		
2750	41A001 YTD Net Income	-408002.00	408001.00	0.00	-816003.00		
150	41B001 YTD Net Income	-539924.00	0.00	0.00	-539924.00		
150	41B002 YTD Net Income	-330043.00	329944.00	0.00	-659987.00		
2750	41C001 YTD Net Income	0.00	44979.00	0.00	-44979.00		
2750	41D001 YTD Net Income	0.00	75024.00	0.00	-75024.00		
150	41D002 YTD Net Income	-57497.00	75000.00	0.00	-132497.00		
150	41D003 YTD Net Income	-75024.00	75023.00	0.00	-150047.00		
2750	41X001 YTD Net Income	-65038.00	64973.00	0.00	-130011.00		
150	41S001 YTD Net Income	-206977.00	279284.00	0.00	-486261.00		
150	41S002 YTD Net Income	0.00	225032.00	0.00	-225032.00		
2750	41S003 YTD Net Income	-236276.00	387774.00	0.00	-624050.00		
150	41S004 YTD Net Income	0.00	236275.00	0.00	-236275.00		
150	42P001 YTD Net Income	-120483.00	322990.00	0.00	-443473.00		
150	42P002 YTD Net Income	-69452.00	0.00	0.00	-69452.00		
2750	42P003 YTD Net Income	-150000.00	360000.00	0.00	-510000.00		
150	430001 YTD Net Income	-2688300.00	0.00	0.00	-2688300.00		
150	430002 YTD Net Income	0.00	370100.00	0.00	-370100.00		
2750	430006 YTD Net Income	0.00	17935.00	0.00	-17935.00		

Date 10/31/89
6-89-0048

APS - CHEMONICS INT'L
Trial Balance
As Of 09/30/89

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???? ?

Acct Sub	Description	Beginning Balance	- - Current Period - - Debit	Credit	Ending Balance	Adjustment	Adjusted Balance
2750	430013 YTD Net Income	-7020.00	10730.00	0.00	-17750.00		
750	430014 YTD Net Income	-748440.00	0.00	0.00	-748440.00		
750	44T011 YTD Net Income	0.00	189000.00	0.00	-189000.00		
2750	44T012 YTD Net Income	-54000.00	66000.00	0.00	-120000.00		
750	44T014 YTD Net Income	-21000.00	24000.00	0.00	-45000.00		
750	46T004 YTD Net Income	-316304.00	1775.00	0.00	-318079.00		
2750	47T005 YTD Net Income	0.00	3425.00	0.00	-3425.00		
750	480007 YTD Net Income	0.00	3225.00	0.00	-3225.00		
**Total Liabilities		-19573339.00	8969624.00	351901.00	-28191062.00		
330	120016 Technical Assistance-PIN	2675192.00	0.00	0.00	2675192.00		
330	13T006 Technical Assistance-PIN	90000.00	0.00	21000.00	69000.00		
4030	13T007 Technical Assistance-PIN	21000.00	63000.00	0.00	84000.00		
330	15A001 Technical Assistance-PIN	3165243.00	2109700.00	0.00	5274943.00		
330	15A005 Technical Assistance-PIN	472000.00	480000.00	0.00	952000.00		
5010	21R001 Training-Formation-PIN	0.00	1120000.00	0.00	1120000.00		
5010	21R002 Training-Formation-PIN	1125000.00	0.00	0.00	1125000.00		
330	310008 Commodities-Materiel/Mob-PIN	473320.00	231000.00	0.00	704320.00		
330	32T002 Commodities-Materiel/Mob-PIN	2194350.00	0.00	0.00	2194350.00		
6010	32T003 Commodities-Materiel/Mob-PIN	14972.00	0.00	0.00	14972.00		
330	33B004 Commodities-Materiel/Mob-PIN	785660.00	785660.00	0.00	1571320.00		
330	33B005 Commodities-Materiel/Mob-PIN	2553170.00	414575.00	0.00	2967745.00		
7010	40M001 ODC - Autres Coûts - PIN	635217.00	194500.00	0.00	829717.00		
7010	41A001 ODC - Autres Coûts - PIN	408002.00	408001.00	0.00	816003.00		
330	41B001 ODC - Autres Coûts - PIN	539924.00	0.00	0.00	539924.00		
330	41B002 ODC - Autres Coûts - PIN	330043.00	329944.00	0.00	659987.00		
701	41C001 ODC - Autres Coûts - PIN	0.00	44979.00	0.00	44979.00		
330	41D001 ODC - Autres Coûts - PIN	0.00	75024.00	0.00	75024.00		
330	41D002 ODC - Autres Coûts - PIN	57497.00	75000.00	0.00	132497.00		
7010	41D003 ODC - Autres Coûts - PIN	75024.00	75023.00	0.00	150047.00		
7010	41K001 ODC - Autres Coûts - PIN	65038.00	64973.00	0.00	130011.00		
330	41S001 ODC - Autres Coûts - PIN	206977.00	279284.00	0.00	486261.00		
7010	41S002 ODC - Autres Coûts - PIN	0.00	225032.00	0.00	225032.00		
7010	41S003 ODC - Autres Coûts - PIN	236276.00	387774.00	0.00	624050.00		
330	41S004 ODC - Autres Coûts - PIN	0.00	236275.00	0.00	236275.00		
330	42F001 ODC - Autres Coûts - PIN	120483.00	322990.00	0.00	443473.00		
7010	42F002 ODC - Autres Coûts - PIN	69452.00	0.00	0.00	69452.00		
330	42F003 ODC - Autres Coûts - PIN	150000.00	360000.00	0.00	510000.00		
330	430001 ODC - Autres Coûts - PIN	2688300.00	0.00	0.00	2688300.00		
7010	430002 ODC - Autres Coûts - PIN	0.00	370100.00	0.00	370100.00		
7010	430006 ODC - Autres Coûts - PIN	0.00	17935.00	0.00	17935.00		
330	430013 ODC - Autres Coûts - PIN	7020.00	10730.00	0.00	17750.00		
330	430014 ODC - Autres Coûts - PIN	748440.00	0.00	0.00	748440.00		
7010	44T011 ODC - Autres Coûts - PIN	0.00	189000.00	0.00	189000.00		
330	44T012 ODC - Autres Coûts - PIN	54000.00	66000.00	0.00	120000.00		
330	44T014 ODC - Autres Coûts - PIN	21000.00	24000.00	0.00	45000.00		
7010	46T004 ODC - Autres Coûts - PIN	316304.00	1775.00	0.00	318079.00		
7010	47T005 ODC - Autres Coûts - PIN	0.00	3425.00	0.00	3425.00		
330	480007 ODC - Autres Coûts - PIN	0.00	3225.00	0.00	3225.00		
**Total		-20298904.00	8968324.00	21000.00	-29246828.00		

**APS
PROJECT**

**PROCEDURES
MANUAL**

PREPARED BY: CROUZET-GROTE	DESCRIPTION	CHAPTER	2
DATE : 11/89		DIVISION	C
REVISÉ BY : PRONOVOST		SECTION	20
DATE : 8/90		PAGE 1 OF	6

ANNEXE N° 17

**PLAN COMPTABLE EN VIGUEUR
(CHEMONICS)
(voir Annexe N° 1)**

=====

EXHIBIT N° 17

**CURRENT CHART OF ACCOUNTS
(CHEMONICS)
(Cross Reference Exhibit N° 1)**

Date 10/26/89
0 89-0046

APS - CHEMONICS INT'L
Chart of Accounts List

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Account	Account Description	Account Type	Ratio	Consol Account
0000	INTERCOMPANY ELIMINATIONS	A	0	0000
000000	GL SUSPENSE	A	0	000000
1010	Petty Cash-Caisse	A	1	1010
1020	Cash on Hand	A	1	1020
1030	Regular Checking-Banque	A	1	1030
1040	Payroll Checking	A	1	1040
1050	Cash in Bank-Savings	A	1	1050
1110	Accounts Receivable-Trade	A	2	1110
1120	Less:Doubtful Accounts	A	2	1120
1130	A/R USAID/SEN-Avances/USAID/SE	A	3	1130
1140	A/R Employee-Avances TABASKY	A	3	1140
1145	A/R Employee-Avances IPM	A	3	1145
1150	A/R Other-Avances Diverses	A	3	1150
1155	BEGINING BALANCE/CPTE OUVERT.	A	3	1155
1 6	A/R JACQUES DENIS/AVANCES	A	3	1156
1160	A/R Inter-Company	A	3	0000
1170	Notes Receivable	A	3	1170
1210	Inventory-Merchandise	A	4	1210
1220	Inventory-Raw Materials	A	4	1220
1230	Inventory-Work-in-Progress	A	4	1230
1240	Inventory-Finished Goods	A	4	1240
1250	Supplies	A	5	1250
1310	Prepaid Insurance	A	6	1310
1320	Prepaid Interest	A	6	1320
1330	Deposits Refundable	A	6	1330
1340	Bid Deposits	A	6	1340
1610	Land	A	7	1610
1620	Buildings	A	7	1620
1621	Accumulated Depreciation	A	7	1621
1630	Furniture & Fixtures	A	7	1630
1631	Less: Accumulated Depreciation	A	7	1631
1640	Machines & Equipment	A	7	1640
1641	Less: Accumulated Depreciation	A	7	1641
1 0	Automobiles	A	7	1650
1651	Less: Accumulated Depreciation	A	7	1651
1660	Trucks	A	7	1660
1661	Less: Accumulated Depreciation	A	7	1661
1670	Office Equipment	A	7	1670
1671	Less: Accumulated Depreciation	A	7	1671
1680	Leaseholds	A	7	1680
1681	Less: Accumulated Depreciation	A	7	1681
1810	Prepaid Insurance	A	7	1810
1820	Prepaid Interest	A	7	1820
1830	Prepaid Rent	A	7	1830
1840	Organizational Expense	A	7	1840
1850	Deferred Charges	A	7	1850
1860	Deposits	A	7	1860
1910	Investments	A	7	1910
1920	Goodwill	A	7	1920
1930	Bond Discount	A	7	1930
2010	Inter-Company Payables-DC Tfsr	L	9	0000
2020	Mortgage Payable-Current	L	9	2020
20 0	Bonds Payable	L	10	2025
2030	Notes Payable-Demand	L	9	2030

Date: 10/26/89
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Chart of Accounts ListPage
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Account	Account Description	Account Type	Ratio	Consol Account
2040	Notes Payable-Current	L	9	2040
2050	Accounts Payable-Trade	L	8	2050
2060	Accounts Payable-Other	L	9	2060
2065	A/P-Uclaimed Wages-SALAIRES NET	L	9	2065
2070	A/P-Customer Refunds	L	8	2070
2080	Contracts Payable-Current	L	9	2080
2090	Construction Advances	L	9	2090
2110	Senegal Govt Tax-TRIMF	L	9	2110
2120	Senegal Govt Tax-ITS	L	9	2120
2130	Senegal Govt Tax-IGR	L	9	2130
2140	Employee IPRES General	L	9	2140
2150	Employee IPRES Cadre	L	9	2150
2160	Employee CADRE	L	9	2160
2170	Employee Mutuelle	L	9	2170
80	Employer IPRES General-PIN	L	9	2180
2190	Employer IPRES Cadre-PIN	L	9	2190
2200	Employer Mutuelle-PIN	L	9	2200
2210	Emplr Soc. Sec. - CSS - PIN	L	9	2210
2220	Misc. 4 Withheld	L	9	2220
2230	Misc. 5 Withheld	L	9	2230
2240	Sales Tax Payable	L	9	2240
2310	Accrued Interest	L	9	2310
2320	Accrued Rent	L	9	2320
2330	Accrued Wages	L	9	2330
2340	Accrued Insurance	L	9	2340
2350	Accrued Real Estate Taxes	L	9	2350
2360	Federal Taxes Payable	L	9	2360
2370	State Income Taxes Payable	L	9	2370
2410	Dividends Paid	L	12	2410
2510	Mortgage Payable	L	10	2510
2520	Long Term Notes Payable	L	10	2520
2530	Contracts Payable-Long Term	L	10	2530
2540	Land Contracts Payable	L	10	2540
2560	Shareholder Loans	L	11	2560
2710	Officer Loans	L	10	2710
2720	Issued Common Stock	L	12	2720
2730	Paid in Capital	L	12	2730
2740	Treasury Stock	L	12	2740
2750	Retained Earnings	L	12	2750
2760	YTD Net Income	L	13	2760
3020	Variance	L	12	0000
3030	Inter-Company Sales	I	14	3030
3040	Sales/Income	I	14	3040
3050	Returns and Allowances	I	14	3050
3060	Discounts Allowed-Trade	I	14	3060
3070	Discounts Allowed-Cash	I	14	3070
3080	Freight/Service Charges	I	14	3080
3090	Cash Over and Short	I	14	3090
4010	Customer Finance Charges	I	14	3100
4020	Miscellaneous Income	I	14	3220
4030	Proceeds from Securities	I	0	4010
4040	Beginning Inventory	E	15	0000
4050	Inter-Company Purchases	E	15	4030
4060	Technical Assistance-PIN	E	15	

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to 10/26/89
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APS - CHEMONICS INT'L
Chart of Accounts List

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Account	Account Description	Account Type	Ratio	Consol Account
4040	Discounts Taken	E	15	4040
4050	Productive Labor	E	15	4050
4060	Vacation-Holiday Pay	E	15	4060
4070	Payroll Taxes	E	15	4070
4080	Payroll Benefits	E	15	4080
4090	Sub-Contracts	E	15	4090
4100	Freight-In	E	15	4100
4110	Supplies	E	15	4110
4120	Depreciation-Production Equip	E	15	4120
4130	Utilities-Production	E	15	4130
4140	Inventory Increase/Decrease	E	15	4140
4150	Cost of Goods Sold	E	15	4150
4200	Ending Inventory	I	15	4200
10	Training-Formation-PIN	E	0	5010
5020	Office Salaries	E	0	5020
5030	Sales Salaries	E	0	5030
5040	Shop Wages	E	0	5040
5050	Delivery Wages	E	0	5050
5060	Maintenance Wages	E	0	5060
5070	Warehouse Wages	E	0	5070
5080	Vacation	E	0	5080
5090	Payroll Taxes	E	0	5090
5100	Payroll Benefits	E	0	5100
6010	Commodities-Materiel/Mob-PIN	E	0	6010
6020	Answering Service	E	0	6020
6030	Accounting and Legal Fees	E	0	6030
6040	Vehicle Expense	E	0	6040
6050	Bad Check	E	0	6050
6060	Bad Debts	E	0	6060
6070	Bank Service Charges	E	0	6070
6080	Janitorial/Cleaning Service	E	0	6080
6500	Commissions	E	0	6500
6510	Contributions	E	0	6510
6520	Collection	E	0	6520
6530	Delivery	E	0	6530
6540	Directors Fees	E	0	6540
6550	Dues and Subscriptions	E	0	6550
6560	Depreciation	E	0	6560
6570	Amort/Leasehold Improvements	E	0	6570
6580	Amort/Organizational Expense	E	0	6580
6590	Entertainment	E	0	6590
7000	Travel: Air/Bus/Taxi	E	0	7000
7010	ODC - Autres Couts - PIN	E	0	7010
7020	Rent	E	0	7020
7030	Lease	E	0	7030
7040	Extra Help	E	0	7040
7050	Telephone	E	0	7050
7060	Electric	E	0	7060
7070	Gas	E	0	7070
7080	Water	E	0	7080
7090	Insurance-General	E	0	7090
7100	Insurance-Group Medical	E	0	7100
7110	Insurance-Officer's Life	E	0	7110
7120	Long Term Interest.	E	17	7120

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Date 10/26/89
-89-0046

APS - CHEMONICS INT'L
Subaccount List

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Subaccount ID	Subaccount Description	Consol Subaccount
000000	Administ.-Administration	000000
000103	Dave Dupras	000103
000547	Jean Crouzet	000547
000575	Jacques Denis	000575
000620	Claudio Brigantini	000620
000664	Patricia O'Neill	000664
000687	Jim Campillo	000687
000709	Vas Der Aggarwal	000709
000710	Sarah Grote	000710
110015	Transport Personal-EFFETS	110015
120016	Transit Stor-MAGASINAGE	120016
13T006	P.diem ch part-CHEF EQUIP	13T006
13T007	P.diem seed Agr-SEMENCES	13T007
13T008	P.diem seed Cer-QUALITE	13T008
T009	P.diem STATISTICIEN	13T009
13T010	P.diem Agro PRODUCTION	13T010
14T013	Per Diem-Consultants	14T013
15A001	Hous Util-DEP PERMAN/DKR	15A001
15A002	Hous Recons-REPARAT/DKR	15A002
15A003	Hous Util-DEP PERMA/BBEY	15A003
15A004	Hous Recons-REFECT/BBEY	15A004
15A005	Guards-GARDIENNAGE	15A005
15A006	Temp qurt Ch.part-IND LOG	15A006
15A007	Temp qurt Sel Agr-IND LOG	15A007
15A008	Temp qurt Seed Ag-IND LOG	15A008
15A009	Temp qurt Seed Ce-IND LOG	15A009
15A010	Temp qurt Statist-IND LOG	15A010
160012	Contr.Stud-STAGE FORMAT	160012
21R001	Short T.Train-FORM COUR.T	21R001
21R002	Engl Lang Stud-COURS ANGL	21R002
310008	Expend Supp-FOUR BUREAU	310008
32T002	Fuel Vehicles-ESSENCE VEH	32T002
32T003	Fuel Motorc-ESSENCE MOBYL	32T003
E001	Motorcycles-MOBYLETTES	33E001
33E002	Vehicles-AUTOMOEILES	33E002
33E003	Photocopiers-PHOTOCOPIEUR	33E003
33E004	Air Condit-CLIMATISEURS	33E004
33E005	Misc office equip-MOB BUR	33E005
40M001	Misc.10 %-DIVERS	40M001
41A001	Saliou Sambou	41A001
41A002	Mohamed M. FAYE	41A002
41B001	Accoutant	41B001
41B002	Ousmane Diedhicu	41B002
41C001	Anna Sarr	41C001
41D001	Babacar Sene	41D001
41D002	Ibrahima Soumah	41D002
41D003	Bassirou Sougoufara	41D003
41L001	Translator-TRADUCTEUR	41L001
41M001	Gibril Jobe	41M001
41P001	Procurement Officer	41P001
41S001	N'Deye S. Seck	41S001
41S002	Coumba D. Sar	41S002
3003	Mame Khary Diouf	41S003
41S004	Fatou Diallo	41S004

Date 10/26/89

APS - CHEMONICS INT'L

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Subaccount List

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Subaccount ID	Subaccount Description	Consol Subaccount
41T001	Training Officer	41T001
42F001	Charges Social 10%	42F001
42F002	Misc.benefits-AVANTAGES	42F002
42F003	Perform Bonus-DIRECTEURS	42F003
430001	Office Rental-LOYER	430001
430002	Utilities-EAU-ELECTRICITE	430002
430003	Telephones - Office	430003
430004	Telecomm- Int'l	430004
430005	Local Postage-FRAIS POSTE	430005
430006	Courier Service-DHL	430006
430009	Local Med Cost-FRAIS MEDI	430009
430010	Visas/Etc	430010
430013	Bank Charges-FRAIS BANQUE	430013
430014	Reproduction/Printing	430014
44T011	Per Diem-Direction	44T011
44T012	Per Diem-Driver/Chauffeur	44T012
44T014	Per Diem - Homologues	44T014
45T001	Fares(air trips)-AVICN	45T001
46T004	Maint Vehicles-REP AUTO	46T004
47T005	Maint Motor-REP MOBYLET	47T005
480007	Maint off equip-REP MOB	480007
490011	Audit/Evaluation	490011

a'

**APS
PROJECT**

**PROCEDURES
MANUAL**

PREPARED BY:
CROUZET-GROTE

DATE : 11/89

REVISED BY :
PRONOUST

DATE : 8/90

DESCRIPTION

CHAPTER

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ANNEXE N° 18

RAPPORT D'INVENTAIRE (ACHATS)
(FORMULAIRE D'ENTREE DE DONNEES D'ACQUISITIONS)
(CHEMONICS)

EXHIBIT N° 18

INVENTORY ACQUISITION REPORT
(CHEMONICS)

Chemonics International Consulting Division
Project Inventory Control System

Acquisition Data Entry Form

CATEGORY

- (...) A - Motor vehicles
- (~~XXX~~) B - Office - furniture and equipment
- (...) C - Household - furniture and equipment
- (...) D - Other non-expendable equipment

ACQ CODE:

- (~~XXX~~) 1 - Purchased by Contractor
- (...) 2 - Transferred from USAID
- (...) 3 - Transferred from others; Specify _____

ACQ DATE: 05 / 31 / 89

ITEM DESCRIPTION:

CHAIR

Model: SECRETARY Serial # 421.540

Vendor: STRAFOR SENEGAL

Location: Secretary office SOLOMON REF # 160806

Responsible: M. Khary Aiouf.

Condition: Excellent

Quantity: 01 Local Cost 77 773 CFA
Unit Cost (US\$) 236

1 \$ = 330. CFA

**APS
PROJECT**

**PROCEDURES
MANUAL**

PREPARED BY:
CROUZET-GROTE

DATE : 11/89

REVISÉ BY :
PRONOUST

DATE : 8/90

DESCRIPTION

CHAPTER

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ANNEXE No 19

RAPPORT BUDGETAIRE
(CHEMONICS)

EXHIBIT No 19

BUDGET REPORT
(CHEMONICS)

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Date 10/31/89
06-89-0048

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Budget vs Actual
For the Period Through 09/30/89

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Sub	Account Description	Current Period			Year-To-Date			Annual Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
COST OF GOODS SOLD								
110015	Technical Assistance-PIN	0.00	911666.67	911666.67	0.00	5470000.02	5470000.02	10940000.00
120016	Technical Assistance-PIN	0.00	900000.00	900000.00	2675192.00	5400000.00	2724808.00	10800000.00
13T006	Technical Assistance-PIN	-21000.00	229493.33	250493.33	69000.00	1376959.98	1307959.98	2753920.00
13T007	Technical Assistance-PIN	63000.00	430300.00	367300.00	84000.00	2581800.00	2497800.00	5163600.00
13T008	Technical Assistance-PIN	0.00	264160.00	264160.00	0.00	1584960.00	1584960.00	3169920.00
13T009	Technical Assistance-PIN	0.00	180266.67	180266.67	0.00	1081600.02	1081600.02	2163200.00
13T010	Technical Assistance-PIN	0.00	264160.00	264160.00	0.00	1584960.00	1584960.00	3169920.00
14	Technical Assistance-PIN	0.00	1376960.00	1376960.00	0.00	8261760.00	8261760.00	16523520.00
15A001	Technical Assistance-PIN	2109700.00	7218000.00	5108300.00	5274943.00	43308000.00	38033057.00	86616000.00
15A002	Technical Assistance-PIN	0.00	300000.00	300000.00	0.00	1800000.00	1800000.00	3600000.00
15A003	Technical Assistance-PIN	0.00	225000.00	225000.00	0.00	1350000.00	1350000.00	2700000.00
15A004	Technical Assistance-PIN	0.00	541666.67	541666.67	0.00	3250000.02	3250000.02	6500000.00
15A005	Technical Assistance-PIN	480000.00	2797740.00	2317740.00	952000.00	16786440.00	15834440.00	33572880.00
15A006	Technical Assistance-PIN	0.00	255757.50	255757.50	0.00	1534545.00	1534545.00	3069090.00
15A007	Technical Assistance-PIN	0.00	41047.50	41047.50	0.00	246285.00	246285.00	492570.00
15A008	Technical Assistance-PIN	0.00	255757.50	255757.50	0.00	1534545.00	1534545.00	3069090.00
15A009	Technical Assistance-PIN	0.00	511515.00	511515.00	0.00	3069090.00	3069090.00	6138180.00
15A010	Technical Assistance-PIN	0.00	219003.75	219003.75	0.00	1314022.50	1314022.50	2628045.00
160012	Technical Assistance-PIN	0.00	993000.00	993000.00	0.00	5958000.00	5958000.00	11916000.00
COST OF GOODS AVAILABLE		2631700.00	17915494.59	15283794.59	9055135.00	107492967.54	98437832.54	214985935.00
COST OF GOODS SOLD		2631700.00	17915494.59	15283794.59	9055135.00	107492967.54	98437832.54	214985935.00
GROSS PROFIT		-2631700.00	-17915494.59	15283794.59	-9055135.00	-107492967.54	98437832.54	-214985935.00
OPERATING EXPENSES								
21R001	Training-Formation-PIN	1120000.00	4965000.00	3845000.00	1120000.00	29790000.00	28670000.00	59580000.00
21R002	Training-Formation-PIN	0.00	4536000.00	4536000.00	1125000.00	27216000.00	26091000.00	54432000.00
TOTAL SALARY RELATED EXPENSE		1120000.00	9501000.00	8381000.00	2245000.00	57006000.00	54761000.00	114012000.00
GENERAL EXPENSE								
310008	Commodities-Materiel/Mob-PIN	231000.00	2217700.00	1986700.00	704320.00	13306200.00	12601880.00	26612400.00
32T002	Commodities-Materiel/Mob-PIN	0.00	1252500.00	1252500.00	2194350.00	7515000.00	5320650.00	15030000.00
32T003	Commodities-Materiel/Mob-PIN	0.00	1710279.17	1710279.17	14972.00	10261675.02	10246703.02	20523350.00
33E001	Commodities-Materiel/Mob-PIN	0.00	3119500.00	3119500.00	0.00	18717000.00	18717000.00	37434000.00
33E002	Commodities-Materiel/Mob-PIN	0.00	4235000.00	4235000.00	0.00	25410000.00	25410000.00	50820000.00
33E003	Commodities-Materiel/Mob-PIN	0.00	670500.00	670500.00	0.00	4023000.00	4023000.00	8046000.00
33E004	Commodities-Materiel/Mob-PIN	785660.00	583333.33	-202326.67	1571320.00	3499999.98	1928679.98	7000000.00
33E005	Commodities-Materiel/Mob-PIN	414575.00	141666.67	-272908.33	2967745.00	850000.02	-2117744.98	1700000.00
40K001	ODC - Autres Coûts - PIN	194500.00	7820962.58	7626462.58	829717.00	46925775.48	46096050.48	93851551.00
41A001	ODC - Autres Coûts - PIN	408001.00	1536171.00	1128170.00	816003.00	9217026.00	8401023.00	18434052.00
41A002	ODC - Autres Coûts - PIN	0.00	1255041.67	1255041.67	0.00	7530250.02	7530250.02	15060500.00
41B001	ODC - Autres Coûts - PIN	0.00	1016583.75	1016583.75	539924.00	6099502.50	5559578.50	12199005.00
41B'001	ODC - Autres Coûts - PIN	329944.00	1016583.75	686639.75	659987.00	6099502.50	5439515.50	12199005.00
41C001	ODC - Autres Coûts - PIN	44979.00	169430.67	124451.67	44979.00	1016584.02	971605.02	2033168.00
41D001	ODC - Autres Coûts - PIN	75024.00	282384.33	207360.33	75024.00	1694305.98	1619281.98	3388612.00
1D002	ODC - Autres Coûts - PIN	75000.00	282384.33	207384.33	132497.00	1694305.98	1561808.98	3388612.00

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Budget vs Actual
For the Period Through 09/30/89

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Sub	Account Description	Current Period			Year-To-Date			Annual Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
41D003	ODC - Autres Couts - PIN	75023.00	282384.33	207361.33	150047.00	1694305.98	1544258.98	3388612.00
41L001	ODC - Autres Couts - PIN	0.00	1434333.33	1434333.33	0.00	8605999.98	8605999.98	17212000.00
11M001	ODC - Autres Couts - PIN	64973.00	244733.17	179760.17	130011.00	1468399.02	1338388.02	2936798.00
11P001	ODC - Autres Couts - PIN	0.00	1255041.67	1255041.67	0.00	7530250.02	7530250.02	15060500.00
41S001	ODC - Autres Couts - PIN	279284.00	1016583.75	737299.75	486261.00	6099502.50	5613241.50	12199005.00
11S002	ODC - Autres Couts - PIN	225032.00	847153.17	622121.17	225032.00	5082919.02	4857887.02	10165838.00
11S003	ODC - Autres Couts - PIN	387774.00	847153.08	459379.08	624050.00	5082918.48	4458868.48	10165837.00
41S004	ODC - Autres Couts - PIN	236275.00	847153.08	610878.08	236275.00	5082918.48	4846643.48	10165837.00
41T001	ODC - Autres Couts - PIN	0.00	1255041.67	1255041.67	0.00	7530250.02	7530250.02	15060500.00
121	ODC - Autres Couts - PIN	322990.00	2771984.00	2448994.00	443473.00	16631904.00	16188431.00	33263808.00
42P002	ODC - Autres Couts - PIN	0.00	458986.67	458986.67	69452.00	2753920.02	2684468.02	5507840.00
42P003	ODC - Autres Couts - PIN	360000.00	364100.00	4100.00	510000.00	2184600.00	1674600.00	4369200.00
130001	ODC - Autres Couts - PIN	0.00	2648000.00	2648000.00	2688300.00	15828000.00	13199700.00	31776000.00
130002	ODC - Autres Couts - PIN	370100.00	1324000.00	953900.00	370100.00	7944000.00	7573900.00	15888000.00
430003	ODC - Autres Couts - PIN	0.00	579250.00	579250.00	0.00	3475500.00	3475500.00	6951000.00
130004	ODC - Autres Couts - PIN	0.00	1655000.00	1655000.00	0.00	9930000.00	9930000.00	19860000.00
130005	ODC - Autres Couts - PIN	0.00	993000.00	993000.00	0.00	595800.00	595800.00	1191600.00
430006	ODC - Autres Couts - PIN	17935.00	496500.00	478565.00	17935.00	2979000.00	2961065.00	5958000.00
430009	ODC - Autres Couts - PIN	0.00	496500.00	496500.00	0.00	2979000.00	2979000.00	5958000.00
130010	ODC - Autres Couts - PIN	0.00	66200.00	66200.00	0.00	397200.00	397200.00	794400.00
130013	ODC - Autres Couts - PIN	10730.00	49650.00	38920.00	17750.00	297900.00	280150.00	595800.00
430014	ODC - Autres Couts - PIN	0.00	1986000.00	1986000.00	748440.00	11916000.00	11167560.00	23832000.00
14T011	ODC - Autres Couts - PIN	189000.00	584480.00	395480.00	189000.00	3506880.00	3317880.00	7013760.00
14T012	ODC - Autres Couts - PIN	66000.00	305844.00	239844.00	120000.00	1835064.00	1715064.00	3670128.00
44T014	ODC - Autres Couts - PIN	24000.00	416000.00	392000.00	45000.00	2496000.00	2451000.00	4920000.00
45T001	ODC - Autres Couts - PIN	0.00	132400.00	132400.00	0.00	794400.00	794400.00	1588800.00
6T004	ODC - Autres Couts - PIN	1775.00	496500.00	4963225.00	318079.00	29790000.00	29471921.00	59580000.00
6T005	ODC - Autres Couts - PIN	3425.00	1723800.00	1720375.00	3425.00	10342800.00	10339375.00	20685600.00
480	ODC - Autres Couts - PIN	3225.00	496500.00	493275.00	3225.00	2979000.00	2975775.00	5958000.00
30011	ODC - Autres Couts - PIN	0.00	1655000.00	1655000.00	0.00	9930000.00	9930000.00	19860000.00
TOTAL OPERATING EXPENSE		6316224.00	68115093.17	61798869.17	20191693.00	408690559.02	388498866.02	817381118.00
TOTAL OPERATING INCOME		-8947924.00	-86030587.76	77082663.76	-29246828.00	-516183526.56	486936698.56	-1032367053.00
NET INCOME BEFORE TAX		-8947924.00	-86030587.76	77082663.76	-29246828.00	-516183526.56	486936698.56	-1032367053.00
NET INCOME AFTER TAX		-8947924.00	-86030587.76	77082663.76	-29246828.00	-516183526.56	486936698.56	-1032367053.00

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ANNEXE No 20

BILAN APS
(CHEMONICS)

EXHIBIT No 20

APS BALANCE SHEET
(CHEMONICS)

Date 10/31/89
06-89-0048

APS - CHEMOWICS INT'L
Balance Sheet
As of 09/30/89

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ASSETS		
CURRENT ASSETS		
000000	Petty Cash-Caisse	71,940.00
000000	Regular Checking-Banque	48,081,409.00

	TOTAL CASH	48,153,349.00
000000	A/R USAID/SEN-Avances/USAID/SE	(77,192,192.00)
000000	A/R Employee-Avances TABASKY	384,000.00
000000	A/R Employee-Avances IPM	137,137.00
000000	A/R Other-Avances Diverses	24,035.00
000	BEGINING BALANCE/CPTE OUVERT.	(86,791.00)
300000	A/R JACQUES DENIS/AVANCES	389,400.00

	TOTAL RECEIVABLES	(76,344,411.00)

	TOTAL CURRENT ASSETS	(28,191,062.00)

	TOTAL ASSETS	(28,191,062.00)
		=====

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Balance Sheet
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LIABILITIES & OWNER'S EQUITY

LIABILITIES

CURRENT LIABILITIES

000000 Senegal Govt Tax-TRIMP	4,000.00	
000000 Senegal Govt Tax-ITS	181,296.00	
100000 Senegal Govt Tax-IGR	199,560.00	
000000 Employee IPRES General	150,360.00	
000000 Employee IPRES Cadre	15,840.00	
000000 Employee Mutuelle	39,150.00	
100000 Employer IPRES General-PIN	227,688.00	
000000 Employer IPRES Cadre-PIN	79,197.00	
000000 Employer Mutuelle-PIN	39,150.00	
100000 Emplr Soc. Sec. - CSS - PIN	119,525.00	

TOTAL SHORT TERM PAYABLES		1,055,766.00

TOTAL CURRENT LIABILITIES		1,055,766.00

TOTAL LIABILITIES		1,055,766.00

SHAREHOLDER EQUITY

00016 YTD Net Income	(2,675,192.00)
13T006 YTD Net Income	(69,000.00)
1T007 YTD Net Income	(84,000.00)
1A001 YTD Net Income	(5,274,943.00)
15A005 YTD Net Income	(952,000.00)
1R001 YTD Net Income	(1,120,000.00)
1R002 YTD Net Income	(1,125,000.00)
1R003 YTD Net Income	(704,320.00)
32T002 YTD Net Income	(2,194,350.00)
1T003 YTD Net Income	(14,972.00)
1E004 YTD Net Income	(1,571,320.00)
33E005 YTD Net Income	(2,967,745.00)
1H001 YTD Net Income	(829,717.00)
1A001 YTD Net Income	(816,003.00)
41B001 YTD Net Income	(539,924.00)
41B002 YTD Net Income	(659,987.00)
1C001 YTD Net Income	(44,979.00)
1D001 YTD Net Income	(75,024.00)
41D002 YTD Net Income	(132,497.00)
1D003 YTD Net Income	(150,047.00)
1K001 YTD Net Income	(130,011.00)
41S001 YTD Net Income	(486,261.00)
1S002 YTD Net Income	(225,032.00)
1S003 YTD Net Income	(624,050.00)
41S004 YTD Net Income	(236,275.00)
42P001 YTD Net Income	(443,473.00)
1P001 YTD Net Income	(69,452.00)
1P003 YTD Net Income	(510,000.00)
430001 YTD Net Income	(2,688,300.00)
1O002 YTD Net Income	(370,100.00)
1O006 YTD Net Income	(17,935.00)

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APS - CHEMONICS INT'L
Balance Sheet
As of 09/30/89

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430013 YTD Net Income	(17,750.00)	
130014 YTD Net Income	(748,440.00)	
14T011 YTD Net Income	(189,000.00)	
44T012 YTD Net Income	(120,000.00)	
14T014 YTD Net Income	(45,000.00)	
16T004 YTD Net Income	(318,079.00)	
47T005 YTD Net Income	(3,425.00)	
480007 YTD Net Income	(3,225.00)	

TOTAL SHAREHOLDER EQUITY		(29,246,828.00)

TOTAL LIABILITY/OWNER EQUITY		(28,191,062.00)
		=====

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ACCOUNTING SYSTEM
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C. Reports To Project Direction and Staff

Any of the above reports are available to the APS project at any time. In addition, Solomon provides the capacity to produce financial reports on any accounts or sets of accounts at any time during the accounting period as requested by the Project Management.

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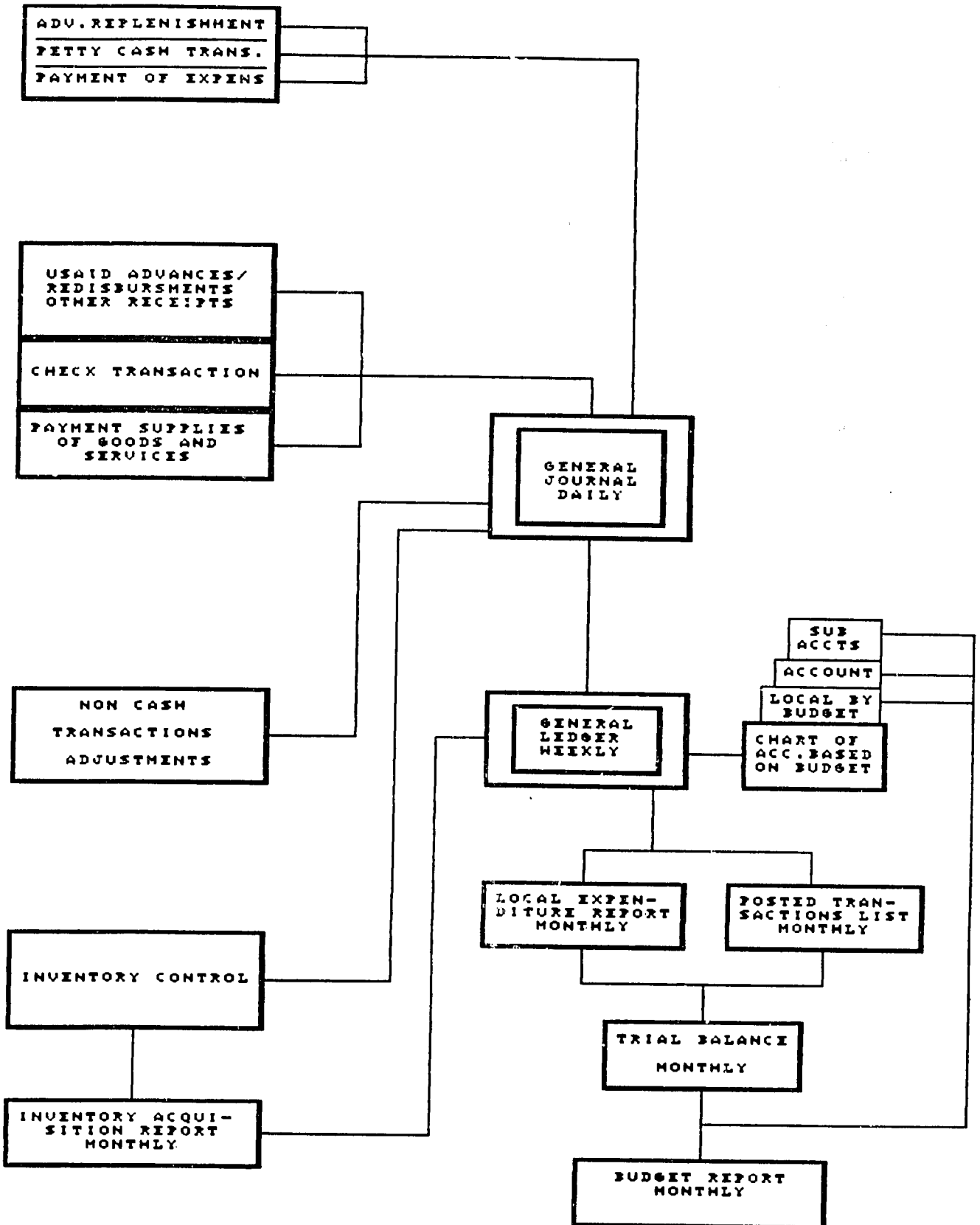
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D. Integrated Local Currency Transaction Flow and Outputs System

Chart 2 provides a schematic description of local currency transaction flow and outputs system under the Solomon III accounting database program.

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SIMPLIFIED LOCAL CURRENCY TRANSACTION FLOW & OUTPUTS SYSTEM



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SECTION III : ACCOUNTING CONTROLS

This section covers the following areas :

- A) Procurement Procedures and Controls,
- B) Cash Control,
- C) Payroll Procedures, and
- D) Advances to employees.

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A. PROCUREMENT

The Project Administrator is assisted by the Deputy Administrator who plays a key role in carrying out the procurement function. In many cases throughout this procurement section, when a responsibility or task is described as being handled by the Project Administrator, it may also be handled by the Deputy or administrative assistant as assigned by the Project Administrator.

The procedures for the following procurement steps are reviewed :

- (1) Request for Purchase
- (2) Proforma Quotation Offers
- (3) Issuing Purchase Orders
- (4) Receiving Goods or Services
- (5) Processing the Invoice and
- (6) Payment of the Invoice.

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1) Requests for Purchase

Supplies or equipment are requested through the Administrative Assistant who prepares a **Request for Purchase** form for the signature of the Project Administrator. The Project Administrator first checks the rationale for the purchase and then passes the form to the Accountant who checks the budget to ensure that money has been allocated for the purpose of the request. If the item is budgeted and funds are available, the Accountant assigns an accounting code and passes the form back to the Project Administrator. The Project Administrator, who manages all the orders, submits the Request for Purchase to the Chief of Party and next to the Project Director, or their designates, for signature. If the item is budgeted but funds are not available, the purchases are put on hold temporarily and the timing for these purchases is planned. Any items of immediate need are purchased immediately.

On the bottom right corner of the Request for Purchase form is also stamped the **Delivery and Payment Log**. This log is filled as the procurement process proceeds. The log mainly serves as a collecting point for signatures of authorization or verification for delivery and receipt of goods and for payment. The log also includes the Purchase Order number, check number, and date paid.

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2) Proforma

With the approved Request for Purchase, the Administrative Assistant proceeds to obtain the required Proforma Invoices as follows. In each case the Project Administrator reviews the offers and justifies the selection in writing :

- (a) For purchases of up to 50.000 FCFA, the Project Administrator contacts at least three suppliers by telephone, choosing the best offer. The chosen supplier issues a Proforma Invoice which is then attached to the Request for Purchase.
- (b) For purchases between 50.000 and 3.000.000 FCFA, the Project Administrator will obtain at least three Proforma Invoices. The Proforma are held by the Project administrative assistant and not released to the Project Administrator until the required minimum of three Proforma have been obtained. The Project Administrator writes a justification memo for the chosen supplier and prepares a Purchase Order.
- (c) For purchases valued at more than 3.000.000 FCFA, the Project Administrator will prepare and release a Request for Proposals.

A supplier or suppliers will be selected based on a comparison, between the offers, of quality, price, and availability of items sought. Both USAID and Senegalese regulations are incorporated into the supplier selection process. To accommodate this need, the project procurement process uses the stricter of the USAID or Senegalese requirements.

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3) Purchase Orders

Once the supplier has been selected, the Administrative Assistant prepares a numerically sequenced **Purchase Order** in triplicate (with three proforma invoices attached along with the **written justification** for the selection which has been signed by the Project Administrator). The Purchase Orders must then be signed by the Project Administrator. The Administrator submits the Purchase Order and attachments to the Chief of Party and then the Project Director, or their designates, for written approval. (In the case of number (1) or (2) under the Proformas section above, only 1 Proforma Invoice need be attached.)

Once approved, the Deputy Administrator enters the Purchase Order information in the **Suppliers Register**. As the purchase process continues, he also continues to fill in the Suppliers Register information which will eventually include all of the following: Purchase Order number, FCFA amount of order, and what is ordered, supplier, Invoice number, date paid, and check number. This Purchase Order information is also used by the Project Administrator and Accountant to forecast cash flow needs (See Section V.).

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4) Receipt of Goods

Upon receipt of goods or services, the Administrative Assistant calls on the other two members of the Receiving Committee (Project Secretary and Accountant) to witness the receipt and verify the accuracy of the packing slip by initialing it. The Receiving Committee also fills out a **Proces-Verbal de Reception slip** and also ensures that the vendor who delivers the goods signs the Delivery and Payment Log stamped on the Request for Purchase form. Additionally, the Administrator or Deputy Administrator affix their initials on the space provided on the **Delivery and Payment Log**.

The Deputy Administrator is charged with verifying receipt of goods or proof of services rendered and with tracking the inventory items. When goods are received, the expendable supplies are placed in the supply cabinet. (Gas Coupons are placed in the safe.) The non-expendable supplies (furniture and equipment) are entered into the Inventory Register. (See Inventory Controls section IV.)

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5) Processing the Invoice

Upon receipt of the final invoice, the Project Administrator stamps the back of the invoice, the stamp reading, "Vu, vérifié et arrêté la présente facture à la somme de :_____." If the amount to be paid differs from the invoiced amount, he also writes a note of justification. In the case of services, the Project Administrator will also certify that the services have been satisfactorily rendered, using a stamp which reads, "Certifie le service fait et conforme." The Project Administrator then passes the approved Invoice with all of the backup documentation attached (Request for Purchase, Proforma Invoices, Purchase Order, justification notes, packing slip/delivery order) to the Deputy Administrator for verification that it is accurate. Once verified by the Deputy, he passes the Invoice and back-up documentation to the Accountant for payment.

The Accountant reviews the Invoice and attachments for accuracy and initials the Request for Purchase form signaling his verification of the purchase.

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PROJECT**

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6) Payment of the Invoice

The Accountant prepares a check for payment to the supplier. He submits the check and the Invoice with attachments to the Chief of Party and the Project Director for approval. The check is then signed by both the Chief of Party and the Project Director, or their designates, and held for pick-up by the payee or mailed to the supplier. The accountant then enters the transaction into the accounting system using a Disbursement Memo as described in the Accounting System section II.

Text continuing on Page 1, Section 0, Division B.

Form or Document	Exhibit Number
Request for Purchase	21
Documentation of Telephone Quotes	22
Proforma Invoices	23
Justification Memo	24
Purchase Order	25
Suppliers Register	26
Invoice	27
Proces-Verbal de Reception	28
Delivery and Payment Log	29
Packing Slip/Delivery Order	30

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CROUZET-GROTE

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ANNEXE No 21

DEMANDE D'AUTORISATION D'ACHAT

=====

EXHIBIT No 21

REQUEST FOR PURCHASE

112-

REQUEST FOR PURCHASE/SERVICE

Requestors Name: SAMBOU Date: 15/09/89

Purpose of Purchase: Bureau 3^e Secrétaire M^{lle} Diallo.

Item(s) to be Purchased:

Quantity	Description
	1 Bureau Secrétaire avec Retour
	8 cahiers à papier
	1 paire d'actylis.
	Total 545 707F

To be Charged To: office equip

Authorization: Stan G. Louze 5/9/89
Chief of Party

Authorization: J. Odouf
Project Director

Medina 2/10/89

Sambou 10/10/89

McFay 10/10/89

Accountant: [Signature] 10-10-89

Chief of Party: [Signature] 10-11-89

NO. 161 133 - Date: 10/10/89

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ANNEXE No 22

DOCUMENTS PROFORMA PAR TELEPHONE

=====

EXHIBIT No 22

DOCUMENTATION OF TELEPHONE QUOTES

MEMORANDUM

To: Jean Crouzet, Chief of Party, and
Amadou Sougoufara, Project Director.

From: John Doe, Administrator

Re: Purchase of 1' - 2 Drawer File Cabinet.

When making my inquiries of the vendors located locally for this procurement, I contacted:

- 1) Ginns Office Supplies, and they quoted me a price of 89.000 CFA for the cabinet.
- 2) Dinsmore Office furnishing, and they quoted me a price of 93.000 CFA.
- 3) The Office Supply Center, they quoted me a price of 94.000 CFA.

I have decided to order the filing cabinet from Ginns Office Supply for the reasons that I can purchase it at a savings of at least 4.000 CFA, and they can deliver within 3 work Days.

1154

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ANNEXE No 23

FACTURES PROFORMAS (3)

=====

EXHIBIT No 23

PROFORMA INVOICES (3)

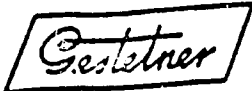
de la République Dakar/Sénégal
P. 1741 - Tél. 23-16-83 / 23-25-18



COMPTE CONTRIBUTABLE : 020023 C
N° IDENTIFICATION FISCALE : 3.02.020023 C

SENEGAL

EXCLUSIVITÉS



FICHET-BAUCHE :

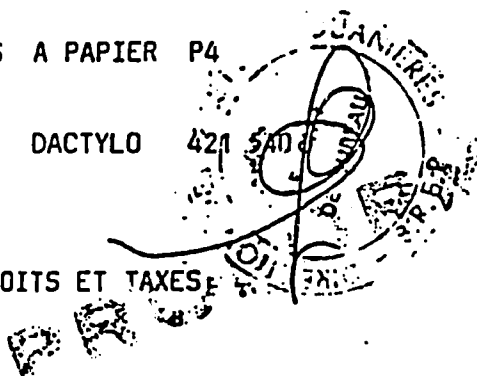
N/REF. : DD/MD

PROJET A.P.S.
2 PLACE DE L'INDEPENDENCE
D.A.K.A.R.

Dakar, le 29 AOUT 1989

FACTURE N° 25757

		PRIX UNITAIRE	PRIX TOTAL
1	BUREAU SECRETAIRE AVEC RETOUR S 931 168 GO/ 114 OY 2 CAISSONS		304.156
8	CASIERS A PAPIER P4	19 500	156 000
1	CHAISES DACTYLO 421		85 551
HORS DROITS ET TAXES			545 707



CETTE FACTURE PRO
EST VALABLE 3 MOIS

Courrier Arrive
le 30/8/89
sous le n° 133

à la présente facture à la somme de CINQ CENT QUARANTE CINQ MILLE SEPT CENT SEPT FRANCS/



Bureaux, Show-Room, Service Export et Commandes :
 • 106, Rue Moussé Diop x Félix Faure - Fax :
 Entrepôts, Ateliers de Montage - Service Après-Vente :
 • Rue 6 prolongée - Zone Industrielle - BP 6100 Fann
 Téléphones : (221) 21.07.17 - 21.79.87 DAKAR - Sénégal

C.M. ECKLING

Import-Export - Représentation de Marques
 Mobilier et Matériel de Bureau et de Direction
 Climatisation - Ventilation - Isolation - Décoration
 Comptabilité - Micro-Informatique - Formation
 Classement - Plannings - Matériel Pédagogique

PROJET APS
 Immeuble SDIH
 2, place de l'Indépendance
 Boîte Postale 315

DAKAR

R.C. DAKAR 16438/A

BL.A.O. - Dakar - Compte N° 01.36.062973/F
 S.G.B.S. - Dakar - Compte N° 05.00.005038/3
 R.I.C.I.S. - Dakar - Compte N° 9520.030870/55
 NINEA : 0027541 - Compte Contribuable : 010 443/D

411.524

DAKAR 106, Rue Moussé Diop, le 30 août 19 89

VOUS	DU	ENREGISTRÉE LE	EXPÉDIÉE LE	BL. N°	DATE DE FACTURE	TITRE DE FACTURE
					30.08.89	PRO-FORMA N° 90863

Prix "HORS DOUANE ET HORS TAXES".

QUANTITE	DESIGNATION	REFERENCE	LIVRE	CODE	PRIX	SOMMES
1	Bureau Secrétariat LIGNE AF Version Corps Universel Voile de fond - Serrures de Sécurité Platement Epoxy sur vérins de réglage Plan Principal : 1500 X 750 - Corps MU12 Plan de Retour : 1200 X 540 - Corps MU3 <u>Teinte</u> : SABLE 1015/NOYER D'AZE <u>Référence</u> : 8559LBP			07	392.800	392.800
3	Case à papier porte tampon				26.700	80.100
1	Chaise Dactylo NITRAY 5 branches - roulettes - Réglage hauteur par vérin pneumatique <u>Revêtement</u> : RM SANGAR Biche <u>Référence</u> : 07.25.44			03	117.900	117.900

VALIDITE DE L'OFFRE : 31 OCTOBRE 1989.
DELAI DE LIVRAISON : Immédiat (sauf vente) à réception de commande ferme et de l'attestation d'exonération correspondante.
CONDITIONS DE REGLEMENT : A présentation de facture.

Arrêté le 21/8/89
 157



Arrêté la présente facture Pro-Forma N° 90863 à la somme de : <u>CINQ CENT QUATRE-VINGT-DIX MILLE HUIT CENTS FRANCS CFA.</u>	590.800
---	----------------

Il est stipulé expressément que la marchandise reste la propriété du vendeur tant qu'elle n'est pas intégralement payée.

Les documents qui sont le résultat de la prestation de service effectuée par le vendeur et les déclarations faites par le client sont la propriété exclusive du vendeur. Ils ne peuvent être utilisés par le client sans l'autorisation écrite du vendeur. Les copies sont payables à part.

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ANNEXE NO 24

MEMO JUSTIFICATIF

=====

EXHIBIT NO 24

JUSTIFICATION MEMO - SPECIAL RECEIPTS

République du Sénégal
UN PEUPLE - UN BUT - UNE FOI

Dakar, le 10 Octobre 1989

Ministère
du Développement Rural

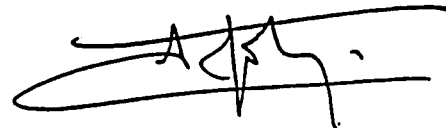
PROJET DE SOUTIEN
A LA PRODUCTION AGRICOLE

NOTE EXPLICATIVE

EQUIP est moins disant, mais son mobilier est de très mauvaise qualité.

C'est pourquoi nous avons choisi STRAFOR.

L'Administrateur



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ANNEXE No 25

BON DE COMMANDE

=====

EXHIBIT No 25

PURCHASE ORDER

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ANNEXE No 26

REGISTRE DES FOURNISSEURS

=====

EXHIBIT No 26

SUPPLIERS REGISTER

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ANNEXE No 27

FACTURE

=====

EXHIBIT No 27

COMMERCIAL INVOICE

3 Bd de la République Dakar/Sénégal
B.P. 1741 - Tél. 23-16-83 / 23-25-18

STRAFOR

SENEGAL

COMPTE CONTRIBUTABLE : 020023 C
N° IDENTIFICATION FISCALE : 3.02.020023 C

EXCLUSIVITÉS



FICHET-BAUCHE

A.P.S PROJET DE SOUTIEN A LA
PRODUCTION AGRICOLE (USAID)
IMMEUBLE SDIH
2, PLACE DE L'INDEPENDANCE

DAKAR

VOTRE COMMANDE N° 203 APS
NOTRE CONFIRMATION N° 62171
CODE CLIENT N°

DAKAR, LE 25/09/89

FACTURE N° 13243

N° BON DE LIVRAISON N° 0900		PRIX UNITAIRE	PRIX TOTAL
1	Bureau secrétaire avec retour		304.156
8	Casiers à papier	19.500	156.000
1	Chaise dactylo 421 - 540		85.551
HORS DROITS ET TAXES			545.707

Courrier arrivé
le 4/10/89
sous le no 632

Arrêté la présente facture à la somme de CINQ CENT QUARANTE CINQ MILLE SEPT CENT SEPT FRANCS.

Daumy

**APS
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ANNEXE No 28

PROCES VERBAL DE RECEPTION

=====

EXHIBIT No 28

RECEIVING REPORT

A P S

PROCES VERBAL
DE RECEPTION DE MARCHANDISES

DATE BC : 15 Septembre 1989
No BC : 203 APS
FOURNISSEUR : STRAYOR SENEGAL
B. LIVRAISON : 000900

DESCRIPTION MARCHANDISES

REF.	DESIGNATION	QUANTITE	OBSERVATIONS
S 921 168	Bureau secrétaire + retour	1	T-15 km Ethel
P4	Casier à papier	8	-u-
421-500	Chaise Jachylo	1	-u-

DAKAR LE 25 Septembre 1989

SECRETARE

[Signature]
S. Sambon

COMPTABLE

[Signature]

ASSISTANT ADMINISTRATIF

[Signature]
M. JAR

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ANNEXE No 29

REGISTRE DE LIVRAISON ET DE PAIEMENTS

EXHIBIT No 29

DELIVERY AND PAYMENT LOG

Logged _____	Purchase Order N° _____
--------------	-------------------------

Goods Delivered Title	Date	Signature
_____	_____	_____
Goods Received Administor	Date	Signature
_____	_____	_____
Verified by	Date	Signature
_____	_____	_____

Approved for Payment	Date	Signature
Accountant	_____	_____
Chief of Party	_____	_____
Project Director	_____	_____

Check No. _____	Date Paid _____
-----------------	-----------------

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ANNEXE N° 30

BORDEREAU D'EXPEDITION // BON DE LIVRAISON

EXHIBIT N° 30

PACKING SLIP OR DELIVERY ORDER

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STRAFOR - SÉNÉGAL BULLETIN DE LIVRAISON

3, BO DE LA REPUBLIQUE
Tél. : 23-16-03
B.P. n° 1731 - DAKAR

N° 000900

N/Réf. 2031 APS

Client: P. S. A. P. S.

Adresse: P. S. A. P. S.

Emis le: 14/09/89

Livré le:

QUANTITE	DESIGNATION
1	banque spéciale avec 200000
5	931 103 63 114 09 2 carton
8	cartes à papier P4
1	chaque carton 1121-540-

Observations

Visa du Réceptionnaire

[Handwritten signatures and initials in the Observations and Visa fields]

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B. CASH CONTROL

A project safe is located in the APS head office. Check books and the petty cash box are stored in this safe. The Accountant is responsible for handling the checking account and the petty cash fund.

As noted in the Accounting System section, receipt and disbursement memos for transactions involving checks and petty cash are prepared once per week by the accountant. Their accuracy is verified by the Deputy Administrator before the transactions are entered into the accounting system.

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	ACCOUNTING CONTROLS		

1. Checks

The unused checks and books of check stubs are stored in the project safe.

Disbursements

After a disbursement has been approved, the Accountant prepares a check which requires the signature of both the Chief of Party and Project Director for payment. Once the check has been signed, the Accountant makes a photocopy of it for the APS records (since the banks do not return cancelled checks to the account holder). The Accountant then enters the checks into a **Transmission Log**. When a payee receives a check directly (such as an employee receiving a paycheck or a supplier receiving invoice payment), the payee must sign for it in the Transmission Log. For the rare case when the Accountant mails a check to a payee, he records this on a Check Transmission Record for the project accounting files.

Receipts

When a check is received by the Accountant, such as an advance check from USAID, he deposits it into the APS bank account on the same day. The bank then sends the Accountant a credit note. For any other receipts by check which are uncommon (such as a rent refund), the receiver writes a **Justification memo** and forwards the check and memo to the Accountant.

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2. Petty Cash

Petty cash is kept in a locked petty cash box within the project safe at the ASP office. The Accountant holds the key to the petty cash box and is responsible for managing and reconciling the petty cash. Periodically, but at least once per month, the Deputy Administrator conducts an unscheduled cash count in the presence of the Accountant to verify that the cash on hand is equal the balance per books. The Deputy Administrator records on a **Cash Count form** the number of bills of each denomination, the total cash on hand, and the date. Then the form is signed by both the Deputy Administrator and the Accountant. In the absence of the Deputy Administrator, the Chief of Party may conduct a cash count. At the end of every month, the petty cash is replenished to the beginning balance of 100.000 SFPA.

Disbursements

The employee requesting a petty cash advance should already know the amount to be paid for the goods or services to be purchased and thus is requesting an exact amount. The Project Administrator prepares a **Petty Cash Advance slip** (composed of the date, purpose, and amount requested) thereby authorizing the purchase. The employee signs the Advance when he/she receives the cash. After payment, the employee submits the purchase receipt for goods or services together with the Petty Cash Advance slip to the Accountant.

The Accountant fills a Petty Cash Voucher for the amount of the purchase receipt and attaches to it the Petty Cash Advance slip and purchase receipt. If the purchase price was different from the advance amount, the Accountant refunds the difference and the Accountant crosses out the amount on the Advance slip. The Accountant deposits the cash to the petty cash box immediately upon receipt.

Receipts

The Accountant fills a Receipt slip to record deposits of cash to the petty cash box for monthly replenishment.

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	ACCOUNTING CONTROLS		

Reconciliation

Once a month, the Accountant reconciles the petty cash account. He accesses and prints the petty cash account/**Petty Cash Report** from the Solomon III database which lists all petty cash transactions for the month and the total disbursements. He then requests this amount for replenishment. The Project Administrator signs the Petty Cash Report thereby giving his approval to issue a check in an amount which restores the petty cash balance to 100.000 FCFA.

Text continuing on Page 1, Section 0, Division C.

Forms or Reports

Exhibit Number

Special Receipts Justification	31
Check Transmission Log	32
Check Transmission Record	33
Petty Cash Advance Slip	34
Cash Count form	35
Petty Cash Report	36

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ANNEXE No 31

JUSTIFICATION D'ENCAISSEMENT

EXHIBIT No 31

SPECIAL RECEIPTS JUSTIFICATION MEMO

République du Sénégal
UN PEUPLE - UN BUT - UNE FOI

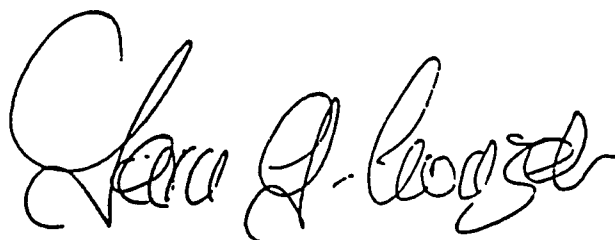
Ministère
du Développement Rural

PROJET DE SOUTIEN
A LA PRODUCTION AGRICOLE

Dakar, le 28 Septembre 1989

R E C E I P T

Received from Mr. James Syler the sum of 200.000 FCFA for the rental of the house located at FM 62 for the period September 15 to September 30, 1989.



Jean G. CROUZET
A.P.S.

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VERSEMENT EN ESPECES/CASH DEPOSITS ONLY

Date 03 Octobre 1989
 Versé par / Deposited by Oumane Diethiou
 N° de Compte / Acct Nb 91010141611315152
 En faveur de / In favor of Agricultural Production Project Support / CHELONICS

Griffe du Caissier / Teller's Stamp

ESPECES/CASH

DENOMINATIONS	MONTANT AMOUNT
10.000	200 000
5.000	}
1.000	
500	
100	
50	
25	
10	
5	
2	
1	

CONDITIONS

1. Pour être valable le présent reçu doit être revêtu de la griffe du caissier.
2. Votre compte sera crédité à la date indiquée par la griffe du caissier.

CONDITIONS

1. To be valid this receipt must bear teller's stamp.
2. Your account will be credited on teller's stamp date.

MONTANT TOTAL

200 000

CITIBANK DAKAR 100 FRANCS



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ANNEXE NO 32

REGISTRE DE TRANSMISSION DES CHEQUES

=====

EXHIBIT NO 32

CHECK TRANSMISSION LOG

MOIS de Octobre 1989

DATES	NUMEROS D'ORDRE	NOMS ET ADRESSES	OBJETS	NUMBRE DE PIECES	SIGNATURE DU DESTINATAIRE
16		ETS ROGEE	Ch # 164131 m		<p>ETS ROGEE ORLEANS 3, rue de ... x M ... N ... B.P. 61 ... 2.03 14 DAKAR</p>
10	37	ORLEANS	11-10-89	1	
89			Fact. 728/89		
19			Ch # 164129 - 13440		<p>GARAGE ... 104 ... DAKAR</p>
10	38	GIE Nixon	Fact 89/108/533	1	
89					
19		Africamb J.A	Ch # 164130 - 33790		<p>AFRICAUTO SENEGALS Capital 262 600 000 CFA Importateur ... Km 2.5 Bd du Centre ... Commune de Daka Tel. 23.66.44 ... B.P. 283 DAKAR</p>
10	39		FACT 91 0390	1	
89					
19		Papierie	Ch # 164134		<p>DAKAR</p>
10	40	Relax Animal	14400	1	
89		Montage	Fact 326		
19			Ch # 164124 : 78300		<p>DAKAR</p>
10	41	J.P.M	Est. Am. Sept 89	1	
89					
23			Ch # 164147 m 20/10/89		<p>Societe Nationale de Restriction B.P. ... DAKAR</p>
10	42	JENELC	Fact 2994293 : 130000	2	
89					
23		SONEES	Ch # 164147 20/10/89		<p>SONEES SECTEUR ... Borderea</p>
10	43	Rue 12 Senier	207500 CFA - FACT. O'NEILL	3	
89		rapport pomp. Lib 4	A Pragonini		
23			Ch # 164146 20-10-89		<p>CAS SENEGAL 15, Ave ... B.P. 1680 ... DAKAR</p>
10	44	CAS/SENEGAL	105000 / Fact 132	1	
89					
23			Letre (Attention		<p>DAKAR</p>
10	45	CAS/SENEGAL	SAU EPS)	1	
89					
23			Transmission de document		<p>DAKAR</p>
10	46	M. Guetens	L.n. 421 et 422	2	
89		USATO			
24			Ch # 164144 & 164145		<p>DAKAR</p>
10	47	GIE Nixon	20.200 & 20580 F	2	
89					
24		Impression	Ch # 164143 : 6450		<p>IMPRIMERIE ... DAKAR</p>
10				1	
89					

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ANNEXE N° 33

DOCUMENT DE TRANSMISSION DE CHEQUES

=====

EXHIBIT N° 33

CHECK TRANSMISSION RECORD

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PROJET APS/CHEMONICS
2 PLACE DE L'INDEPENDANCE
IMMEUBLE S.D.I.H APPT. D.4
B.P. 315 DAKAR

MRS. _____

VEILLER TROUVER CI-JOINT UN CHEQUE SUR LA CITIBANK No _____

DE _____ CFA DU _____

EN REGLEMENT DE :

DATE	No FACTURE	MONTANT
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----

DAKAR LE _____

LA COMPTABILITE

TEL 22-00-19
22-48-28

144'

**APS
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CROUZET-GROTE

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ANNEXE N° 34

NOTE D'AVANCE SUR PETITE CAISSE

EXHIBIT N° 34

PETTY CASH ADVANCE SLIP

A P S

B O N D E C A I S S E

1950

F.CFA

MOTIF : Achat de fournitures de mouvement des
travailleurs

MONTANT (en lettres) milie neuf cent cinquante francs

IMPUTATION : Office Supplie

DAKAR 18 Octobre 1950

ADMINISTRATEUR

[Signature]

BENEFICIAIRE

[Signature]

Gibril Jobe.

**APS
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ANNEXE No 35

FORMULAIRE DE DECOMPTE DES ESPECES

=====

EXHIBIT No 35

CASH COUNT FORM

VERIFICATION DE LA CAISSE

DATE: _____

Coupres		Nombre	=	Somme
10.000	x	_____	=	_____
5.000	x	_____	=	_____
1.000	x	_____	=	_____
500	x	_____	=	_____
100	x	_____	=	_____
50	x	_____	=	_____
25	x	_____	=	_____
10	x	_____	=	_____
5	x	_____	=	_____
Other	x	_____	=	_____
Total dans la Caisse			=	_____
Solde de Compte			=	_____
Difference			=	_____

Verifie:

 l'Administrateur Adjoint
 ou le Chef d'Equipe

 le Comptable

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ANNEXE No 36

ETAT DE PETITE CAISSE

EXHIBIT No 36

PETTY CASH REPORT

Date 10/30/89
06-89-0047

APS - CHEMONICS INT'L
Posted Transaction List
For The Periods 06-89 Through 07-89
As Of 10/30/89

Page 1
Rept 01.52

1010 ??????

Pd Post	Jl Tp	Batch No	Acct	Sub	Ta Tp	Pd En	Ref No	Tran Date	Transaction Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
			1010						Petty Cash-Caisse				
06-89	PC	000164	1010	000000	GL	06-89		09/01/89	MOBIL-BSSO L.GUEYE	0.00		1175.00	
06-89	PC	000165	1010	000000	GL	06-89		09/01/89	E.P.I/OPCE	0.00		15000.00	
06-89	PC	000166	1010	000000	GL	06-89		09/01/89	CITIBANK	0.00		200.00	
06-89	PC	000167	1010	000000	GL	06-89		09/01/89	ETS ROGER ORLEAC	0.00		3100.00	
06-89	PC	000168	1010	000000	GL	06-89		09/04/89	ETS ROGER ORLEAC	0.00		325.00	
06-89	PC	000169	1010	000000	GL	06-89		09/06/89	SENEGAL ELECTRONIQUE	0.00		600.00	
06-89	PC	000170	1010	000000	GL	06-89		09/20/89	SENEGAL CLEF MINUTE	0.00		1400.00	
06-89	PC	000171	1010	000000	GL	06-89		09/21/89	CHOUERI-CIR	0.00		1825.00	
06-89	PC	000172	1010	000000	GL	06-89		09/22/89	.O.P.C.E.	0.00		2935.00	
06-89	PC	000173	1010	000000	GL	06-89		09/27/89	SALIOU SOW	0.00		1500.00	
			1010	000000					Subacct Period 6 Total	100000.00	0.00	28060.00	71940.00
07-89	PC	000224	1010	000000	GL	07-89		10/01/89	SONATEL	0.00		2000.00	
07-89	PC	000225	1010	000000	GL	07-89		10/03/89	CITIBANK	0.00		200.00	
07-89	PC	000226	1010	000000	GL	07-89		10/04/89	LANINE DIALLO	0.00		1000.00	
07-89	PC	000227	1010	000000	GL	07-89		10/05/89	O.P.C.E	0.00		775.00	
07-89	PC	000228	1010	000000	GL	07-89		10/09/89	BABACAR SENE	0.00		6800.00	
07-89	PC	000229	1010	000000	GL	07-89		10/18/89	BUBAN BT TRISSIRE	0.00		1950.00	
07-89	PC	000230	1010	000000	GL	07-89		10/18/89	ETS ROGER ORLEAC	0.00		650.00	
07-89	PC	000231	1010	000000	GL	07-89		10/23/89	ABDOULAYE FALL	0.00		10000.00	
07-89	PC	000232	1010	000000	GL	07-89		10/27/89	BABACAR SENE	0.00		3600.00	
			1010	000000					Subacct Period 7 Total	71940.00	0.00	26975.00	44965.00
			1010						Account Total	100000.00	0.00	65035.00	44965.00
**Total Assets										100000.00	0.00	55035.00	44965.00
Total											0.00	55035.00	

Certifie le service fait et conforme

Vu, vérifié et approuvé la présente facture
à la somme de: 55035.00

**APS
PROJECT**

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C. PAYROLL PROCEDURES

Until August 14, 1989 when management of the local currency budget was handed over from MSI to Chemonics, Price Waterhouse had been contracted by MSI/APS to calculate withholdings and prepare salary checks for APS project employees. When Chemonics/APS took over the management of the local currency account, the services of Price Waterhouse were retained.

Each month, the Project Administrator sends Price Waterhouse a list of salaries and types of withholdings to be calculated for each employee. Price Waterhouse calculates the withholdings and sends APS a detailed draft report listing the gross salary, all the deductions, and the net salary to be paid. The Accountant verifies the accuracy of the draft report, affixes the project stamp and his own initials signaling his approval, and sends the draft report back to Price Waterhouse with the corrections, if any, to be incorporated. Price Waterhouse prepares a bulletin of payment for each employee and sends the set of bulletins to the Accountant. Based on these bulletins, the Accountant prepares salary checks. The checks are then signed by the Chief of Party and Project Director. The checks are photocopied by Accountant for the APS records. The original of bulletin plus salary check are given to the employee. The duplicate of the bulletin is retained by the Accountant and attached to check copy. Accountant enters the withholdings into the appropriate accounts (taxes, social security, pension, etc.) to be held as payable on the books until the date they are paid to the Government of Senegal, usually around the 15th of each month.

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	ACCOUNTING CONTROLS		

D. ADVANCES TO EMPLOYEES

Tabaski Advance

The Project Director sends letter of authorization to USAID with a list of personnel requesting an advance for Tabaski along with their proposed mode of payment. After making any adjustments or corrections, USAID then approves the advances to the project employees. USAID sends a letter of approval with a list of advance amounts authorized for each employee. The Accountant pays the advances to the employees from project funds and each employee signs for receipt of his or her advance. The Accountant deducts payments monthly from salaries according to a schedule agreed upon between the employee and the Project Administrator.

Institut de Prevoyance Maladie (IPM) Advance

When an employee pays a medical bill at IPM, the employee brings the receipt to the APS Accountant as proof of payment. The employee is granted an advance for the amount of bill and agrees on a repayment schedule which is approved by the Project Administrator. The Accountant deducts repayments monthly directly from employees' salaries.

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SECTION IV : INVENTORY CONTROLS

This section will focus on :

- A. Procurement Plans
- B. Expendable supplies
- C. Non Expendable supplies (Furniture and Equipment)
- D. Vehicle usage control
- E. Gasoline Consumption Control
- F. Vehicle maintenance
- G. Vehicle management summary report.

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**AFS
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A. PROCUREMENT PLANS

Procurement plans are prepared as part of the annual work plan for major furniture and equipment items. Minor items or routine purchases such as office supplies are procured on an as needed basis according to the project budget. The preparation each quarter of the three month projected budget takes into account the upcoming purchase requirements.

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B. EXPENDABLE SUPPLIES

As noted in the earlier section on procurement, when expendable supplies are received, they are placed in a locked supply cabinet located in the Project Administrator's office. The Administrator holds the key to the cabinet and requests for supplies pass through him. When an employee removes some supply from the cabinet, he/she signs the item out on the **Supply Distribution Log** which is kept in the supply cabinet. (Gasoline coupons are placed in the project safe and accounted for as described in the Gasoline Consumption Control section below.)

Larger expendable supply items, such as reams of computer and photocopy paper, are kept in cabinets in the Deputy Administrator's office and are also signed out when items are removed to another location for use. The Deputy Administrator is responsible for monitoring these two items and for ordering new supplies on time in order to avoid any shortage.

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C. NON-EXPENDABLE SUPPLIES (FURNITURE AND EQUIPMENT)

When FCFA purchases of equipment or furniture items are received, the Deputy Administrator logs them into the Inventory Register which is set up in a Lotus file. For each item, the Register includes the date of acquisition, description, serial number, quantity, unit and total cost, Purchase Order number, location of the equipment, and the date of the last physical inventory. This log is kept mainly for locally (FCFA) purchased inventory items and USAID issued equipment. The log is also kept at the APS office for dollar purchases consisting only of the item of equipment, value, and location. The information on dollar purchases is provided to the APS office from Chemonics headquarters.

On the back of the door in each room of the APS office is posted a typed list of all the project furniture and equipment in that room. The lists are updated when items are moved from one location to another. The same lists are made for all non-expendable inventory items assigned to each villa or apartment where the project personnel live.

At the end of each month, a copy of the updated Inventory Register is sent to Chemonics headquarters where the consolidated inventory report (**PICS Report**)* of project FCFA and dollar purchases as well as USAID issued items are combined. The Chemonics head office uses an automated inventory tracking system called PICS (Project Inventory Control System). Inventory items are listed in the PICS report at cost. This system keeps a record of individual inventory items and also summarizes the information under the major inventory groupings of Motor Vehicles, Office Furniture and Equipment, Household Furniture and Equipment, and Other (Non-Expendable).

A physical inventory of all project furniture and equipment is taken once a year and reconciled with the Inventory Register kept at the APS office and with the PICS report compiled at the Chemonics head office. The final annual inventory report is compiled by Chemonics and submitted as part of the annual report.

* PICS : "Project Inventory Control System"

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Chemonics headquarters takes the ultimate responsibility for reporting on inventory status while the APS office takes responsibility for tracking the location and condition of the equipment.

Text continuing on Page 1, Section 5, Division C.

Forms	Exhibit Number
Supply Distribution Log	37
Inventory Register	38
PICS Report	39

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ANNEXE No 37

REGISTRE DE DISTRIBUTION DE FOURNITURES

EXHIBIT No 37

SUPPLY DISTRIBUTION LOG

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REPUBLIQUE DU SENEGAL
UN PEUPLE-UN BUT-UNE FOI

MINISTERE DU DEVELOPPEMENT
RURAL

MOIS DE Octobre 1989

PROJET DE SOUTIEN
A LA PRODUCTION AGRICOLE

FICHE DE SORTIES
DES FOURNITURES
DE BUREAU APS

DATE	DESCRIPTION FOURNITURES	QUANT	DESTINATAIRE	VISA
9/10/89	Trambone (bata)	1	Mme SAR	[Signature]
4	Trambone	1	Mme SAR	
10/10/89	Bric Carnet de Message	2 1	Lab. M. O. P. B. Mme SAR	[Signature]
14/10/89	Bric Ruban machine Canon AP 830	1 1	Mme SAR Helle Nallo	[Signature]
17/10/89	1 page	1	Mme SAR	[Signature]
17/10/89	Enveloppes a letres G.H.	12	Mme SAR	[Signature]
17/10/89	Enveloppes a letres G.H.	1	Mme SAR	[Signature]
17/10/89	une bille rouge	1	Sidy Gueye	[Signature]
17/10/89	chemises cartonnées	1	Sidy Gueye	[Signature]
17/10/89	boites efface machine Canon AP 830	1	Helle Nallo	[Signature]
17/10/89	Papier a enveloppes	1	Mme SAR	[Signature]
11	Recherches de Agapheuse P.H.	1	Helle Nallo	[Signature]
11	Recherches de Agapheuse G.H.	1	Helle Nallo	[Signature]
15/10	Sans chemises Chemises Cartonnées	6 4	Mme SAR	[Signature]
20/10/89	chemises Enveloppes p.m. papier	4 1	Mme SAR	[Signature]
20/10/89	Trambone G.H.	1	Helle Nallo	[Signature]
20/10/89	Ruban machine	1	Helle Nallo	[Signature]
20/10/89	une bille rouge	1	Mme SAR	[Signature]
22/10/89	Pelure de papier a en-tete	1	Mme SAR	[Signature]
22/10/89	Blanc note G.H.	2	Mme SAR	[Signature]
22/10/89	une bille rouge	1	Mme SAR	[Signature]
22/10/89	Blanc note G.H.	1	Mme SAR	[Signature]
22/10/89	Pelure une lampe	1	Helle Nallo	[Signature]
22/10/89	Enveloppes G.H.	10	"	[Signature]
22/10/89	" Helle Nallo	20	"	[Signature]
24/10/89	Papier a enveloppes	1	Mme SAR	[Signature]
27/10/89	Enveloppes a letres A.V.2.2	110	Helle Nallo	[Signature]
27/10/89	chemises Cartonnées	4	Helle Nallo	[Signature]

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ANNEXE No 38

REGISTRE D'INVENTAIRE

=====

EXHIBIT No 38

INVENTORY REGISTER

PROJET DE SOUTIEN
A PRODUCTION AGRICOLE
N° CI No. 225-228

REGISTRE D'INVENTAIRE DU MATERIEL

INVENT	D E S I G N A T I O N	QUANT	REFERENCES	FOURNISSEUR		BOU	PREU	VALEUR	LOCALISATION	RESPONSABLE	DATE	OBS
				ACHAT	COMMANDE							
001	Bureau Direction-Ministre	1	AF 1000 - 800	31/08/87	O B O	87 AID 3193	260 525	260 525	INCR. DIR. GENERAL A. N. SOUCOU/ARA		22/08/89	
002	Partoutil direction	1	451 221-Y	31/08/87	O B O	87 AID 3193	765 616	765 616			22/08/89	
003	Partoutil visiteurs	2	424-612	31/08/87	O B O	87 AID 3192	123 104	246 208			22/08/89	
004	Table de travail	3	Trapeze STRAFON	31/08/87	O B O	87 AID 3193	99 000	297 000			22/08/89	
005	Meuble de rangement	1	B 330-MB-12	31/08/87	O B O	87 AID 3192	356 000	356 000			22/08/89	
006	Tableau planning-canal	1	STRAFOPLAN	15/08/88		84-APS	61 100	61 100			22/08/89	
007	Meuble de travail	4	45 1332	31/08/87	O B O	87 AID 3192	196 616	786 456			22/08/89	
008	Meuble de rangement	1	1-171/14 66 AF	31/08/87	O B O	87 AID 3193	116 500	116 500			22/08/89	
009	Tableaux commutifs	3	DC No 28/APS	12/08/88		DC 18-APS	7 222	21 666			22/08/89	

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ANNEXE NO 39

RAPPORT P.I.C.S.
(SYSTEME DE CONTROLE DES INVENTAIRES DU PROJET)

=====

EXHIBIT NO 39

PICS REPORT
(FROM ANOTHER PROJECT)

HEMONICS INTERNATIONAL
A. BANK FOR ECONOMIC INTEGRATION

ICRPT02 Page 1
06/30/89
15:18

PROJECT INVENTORY BY CATEGORY
Items with unit cost greater than: 0.00 Category: ALL

Item#	Acq. Date	Ref#	Description	Qty On Hand	Unit Cost	Total Cost
Category : OFFICE-FURNITURE & EQUIP						
0001	11/25/86	002827	IBM DOS 3.2 (5 1/2") #6280057	1.00	74.00	74.00
0002	11/25/86	002827	D PAGE II PLUS ASH-TATE	1.00	389.00	389.00
0003	12/01/86	002827	RE-STOCK CHARGE	1.00	27.30	27.30
0004	11/25/86	002827	LOTUS 1-2-3	1.00	332.00	332.00
0005	11/25/86	002850	SOLOMON SYSTEM MANAGER	1.00	71.25	71.25
0006	11/25/86	002850	SOLOMON GENERAL LEDGER	1.00	521.25	521.25
0007	11/25/86	002850	SOLOMON ACCOUNTS PAYABLE	1.00	521.25	521.25
0008	11/30/86	002918	PARALLEL CABLES IBM TO EPSON	1.00	15.00	15.00
0009	11/30/86	002918	DATA SHIELD 585	1.00	65.00	65.00
0010	11/30/86	002918	DATA SHIELD (PTI/DS) 500 W UPS	1.00	596.00	596.00
0011	11/30/86	002918	AMDEK 310A MONITOR	1.00	149.00	149.00
0012	11/30/86	002918	HERCULES GRAPHICS CARD	1.00	189.00	189.00
0013	11/30/86	002919	IBM PC/AT 256K 1058	1.00	2,447.00	2,447.00
0014	11/30/86	002919	ASY ADVANTAGE 128K ASY	1.00	323.20	323.20
0015	11/30/86	002919	CHIP - ADDITIONAL 64K UNITS	1.00	28.80	28.80
0016	11/30/86	002919	PRISM 60MB ID-60 AT INTERNAL	1.00	1,264.00	1,264.00
0017	11/30/86	002919	COMPUTER CHIP 80287-3 6MHz	1.00	184.00	184.00
0018	11/30/86	002919	TEAC 1/2 HEIGHT 360K (GREEN)	1.00	184.00	184.00
0019	11/30/86	002919	HAYES 1200B INT W/ SOFTWARE	1.00	936.65	936.65
0020	11/30/86	003117	TECHAR QIC 60 N EXT TAPE R/W	1.00	1,508.94	1,508.94
0021	11/30/86	003166	WHEELWRITER 3 S/N TYPWRITERS	2.00	680.00	1,360.00
0022	11/30/86	003169	EPSON FX 245 PRINTER	1.00	534.29	534.29
0026	12/01/86	003530	MACHINE STAND	2.00	62.27	124.54
0027	12/01/86	003530	METAL BOOKCASE, 42.34.5 BK	3.00	104.30	312.90
0028	12/01/86	003530	WORKSTATION 60X30X27H	1.00	157.50	157.50
0038	02/24/87	004202	LOTUS 1-2-3 SPANISH VERSION	1.00	529.75	529.75
0039	02/28/87	004468	SOLRY COLIBRI CHAIRS	1.00	834.89	834.89
0040	03/26/87	004754	IBM PC-AT 512K RAM 1.2MB DISK DRIVE	1.00	2,225.08	2,225.08
0041	03/26/87	004754	IBM PC-AT 360 KB DISK DRIVE	1.00	147.47	147.47
0042	03/26/87	004754	HERCULES MONOCHROME GRAPHICS CARD	1.00	195.96	195.96
0043	03/26/87	004754	AMDEK 310-4 AMBER MONOCHROME MONITOR	1.00	150.74	150.74
0044	03/26/87	004754	EPSON FX-246 DOT MATRIX PRINTER	1.00	523.66	523.66
0045	03/26/87	004754	PARALLEL PRINTER CABLE	1.00	26.09	26.09
0046	03/31/87	005111	OFFICE TELEPHONE SYSTEM/INSTALLATION	1.00	2,265.63	2,265.63
0047	04/29/87	005127	CANON PHOTOCOPIER	1.00	2,590.00	2,590.00
0048	05/28/87	006056	SHIPMENT OF OFFICE SUPPLIES/REFRIG PARTS	1.00	926.33	926.33
0091	02/28/87	004468	PADDED CONFERENCE CHAIRS	4.00	39.38	157.52
0092	02/28/87	004468	SECRETARIAL CHAIRS	3.00	116.55	349.65
0093	05/31/87	006322	COMPUTER TABLE	1.00	186.38	186.38
0094	02/28/87	004468	PLATFORM FOR BOOKCASE	1.00	56.50	56.50
0095	03/31/87	005111	CABINET WITH 2 SHELVES	1.00	140.00	140.00
0096	03/31/87	005111	CABINET WITH 3 SHELVES	1.00	157.50	157.50
0097	11/30/86	002884	DUST COVER FOR CPU	1.00	15.00	15.00
0098	11/30/86	002884	DUST COVER/ETR (INCL. \$25.00 FREIGHT)	1.00	36.00	36.00
0099	11/30/86	002885	DC/600 A CARTRIDGE - JM	2.00	27.00	54.00

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INVENTORY CONTROLS

SECTION 5

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**INVENTORY MANAGEMENT SYSTEM
INVENTORY CONTROL
PHYSICAL INVENTORY**

The physical inventory covering all the assets and equipment of the APS projects have been completed. Inventory listing are typewritten and all items are labelled. Inventory listing are available by location and room.

All asset and equipment purchase files are itemized and each folder contains a listing of purchased items, the number of each item, its description and name, its model or serial number, quantities and unit prices in FCFA and US Dollars.

The following folders have been updated and reconciled :

Supplier NO	Title	Date	US Dollar Amount	FCFA Amount
1	PIO/C 70001	07/21/87	51,374.57	14.820.729
2	PIO/C 70002	03/20/88	83,834.00	23.172.448
3	PIO/C 70023	CANCELLED	0	0
4	PIO/C 70040	04/05/89	5,181.08	1.566.569
5	PIO/C 70046	04/20/88	126,688.75	38.007.834
6	PIO/C 70059	04/05/89	25,903.05	8.217.085
7 incomplete	PIO/C 70086	09/88	32,247.90	9.695.322
8	PIO/C 70095	10/25/88	72,786.10	23.000.280
9	PIO/C 70098	12/02/88	131,788.41	41.796.961
10	CHEMONICS Paid in US	Contract#2	5,922.22	1.776.666
11	MSI Local purchases	87/88/89	21,156.81	6.337.042
12	CHEMONICS Local purchases	89/90	22,611.40	6.783.419
- TOTAL GENERAL			579,494.29	175.184.355

An equipment purchase form has been created and is found in each of the purchase files together with a copy of the supplier's invoice (Exhibit 48).

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PROJECT**

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A form entitled "Stock Transfer Form" has been created and will be used for all purchases, for all in and out movements and inventory dispositions (Exhibit 49).

The EDP based inventory management and control system has been installed. The data base covering all inventoried items is operational.

The APS staff, the accountant and the deputy administrator have participated in the preparation of the inventory, the compilation of purchase documents and the creation of all purchase folders. The accountant was trained to prepare the data base of all items listed in the inventory.

A list with the value of each and every asset and equipment item assigned to the APS project has been prepared with the assist of an inventory management and control software. This listing makes it possible to determine at any time, the value in US Dollar or FCFA of the inventory by supplier. The rate of exchange used for the inventory valuation is 300 FCFA per US Dollar.

A listing of items by supplier makes it possible to reconcile the overall valuation of purchases with the various accounting reports during a fiscal year. This listing is incorporated in the acquisition folder for each supplier.

Furthermore, a detailed listing of all inventoried items - which constitutes the data base for the inventory management and control system - has been printed and is available, if needed. This listing includes 852 items - either units or lots.

The inventory report entitled "Situation of equipment and material assets assigned to the APS project" as of August 22, 1989 is incomplete. All the itemized documentation such as suppliers' invoices has been traced and is included in the purchase folders.

In order to reconcile the position of all assets and equipment items purchased by the APS project, it is essential to ensure that the following steps are taken :

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- 1) Insert into the inventory data base each and every number of inventoried items together with label numbers. The location/rooms should be added to the physical inventory listings already completed.
- 2) After all items identified on physical inventory listings have been inserted into the inventory data base for each article and by location/room, the unidentified item shall consist - in principle - of missing ones or those which were not numbered at the time of physical inventory.
- 3) The search and analysis of missing inventory items will be undertaken with a view to determining the value of these items, revising physical inventories or reporting missing items.
- 4) A report of missing items shall be prepared and submitted to the APS Project Director and the Chemonics Chief of Party prior to being forwarded to USAID.
- 5) Following the approval of the report of missing inventory items, an inventory movement file will be prepared to record the deduction of reported missing items. The inventory data base will be adjusted and will conform with the physical inventory deductions.
- 6) All inventory files and folders were updated as of 3/31/90. It would be essential to insure the accuracy of all postings as of that date based on local suppliers' invoices in FCFA covering purchases in Senegal.
- 7) It is essential to maintain and update the data base after each purchase, disposal or inventory movement.
- 8) It is essential to maintain and update acquisition files/folders by including a copy of the suppliers' invoice.

Text continuing on Page 1, Section 1, Division D.

<u>Forms</u>	<u>Exhibit NO</u>
Acquisition Form for Goods and Equipment	48
Stock Transfer Form	49 A & B
Inventory list of equipment	50
Inventory list by item	51

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ANNEXE No 40

REGISTRE DE KILOMETRAGE

=====

EXHIBIT No 40

KILOMETRAGE LOG

PROJET DE SOUTIEN A LA PRODUCTION AGRICOLE

CARNET DE BORD

N° D'IMMATRICULATION : AD 0159

16/11

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ANNEXE No 41

REGISTRE DES BONS D'ESSENCE

=====

EXHIBIT No 41

GAS COUPON LOG

VEHICULE N° 556477R - J. G. Crouzet

date	KILOMETRAGE	N° BONS	litres	litres	Conducteur	Observation
10/8/89	7308	23526-527	6	60	J. G. Crouzet	
11/8/89	7845	023476-79	2	20	J. G. Crouzet	
10/8/89	8300	23974-82	7	70	J. G. Crouzet	
11/8/89	8950	23776-775	6	60	J. G. Crouzet	
2/09/89	9540	2409-24092	4	40	J. G. Crouzet	
8/10/89	10000	24108-24112	5	50	J. G. Crouzet	
18/10/89	10450	24264-270	7	70	J. G. Crouzet	
2/11/89	11140	24330-24334	5	50	J. G. Crouzet	
11/11/89	11550	24443-449	7	70	J. G. Crouzet	

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ANNEXE No 42

FICHE D'ENTRETIEN DES VEHICULES

=====

EXHIBIT No 42

VEHICLE MAINTENANCE RECORD

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ANNEXE NO 43

RAPPORT SOMMAIRE DE L'ENTRETIEN DES VEHICULES

=====

EXHIBIT NO 43

VEHICLE MAINTENANCE SUMMARY REPORT

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ANNEXE No 48

**FORMULAIRE D'ACQUISITION
DE BIENS ET D'EQUIPEMENTS**

=====

EXHIBIT No 48

**ACQUISITION FORMS
FOR GOODS AND EQUIPMENT**

MS

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ANNEXE NO 49

FICHE DE MOUVEMENTS DES STOCKS

=====

EXHIBIT NO 49

STOCK TRANSFERT FORM

ANNEXE A

PROJET DE SOUTIEN
A LA PRODUCTION AGRICOLE

BON N° _____

DATE : _____

FICHE DE MOUVEMENT DE STOCK

APSCARB

APSEQUIP

APSFBURO

CODE ARTICLE	ENDROIT LOCALISAT.	DESIGNATION - DESCRIPTION	ACHAT COUT UNITAIRE	QUANTITE		N° CHRONO (COMPTAB.)
				ENTREE	SORTIE	

PREPARE PAR : _____ DATE : _____ RECU PAR : _____

(Bénéficiaire)

APPROUVE PAR : _____ DATE : _____ ENREGISTRE PAR : _____

(Comptable)

APPROUVE PAR : _____ DATE : _____ DATE : _____

PROJET DE SOUTIEN
A LA PRODUCTION AGRICOLE

BON N° _____

DATE : _____

FICHE DE MOUVEMENT DE STOCK

APSCARB

APSEQUIP

APSFBURO

CODE ARTICLE	ENDROIT LOCALISAT.	DESIGNATION - DESCRIPTION	ACHAT COUT UNITAIRE	QUANTITE		N° CHRONO (COMPTAB.)
				ENTREE	SORTIE	

PREPARE PAR : _____ DATE : _____ RECU PAR : _____

(Bénéficiaire)

APPROUVE PAR : _____ DATE : _____ ENREGISTRE PAR : _____

(Comptable)

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ANNEXE No 50

**LISTE D'INVENTAIRE D'EQUIPEMENT
PAR FOURNISSEUR**

=====

EXHIBIT No 50

**INVENTORY LIST OF EQUIPMENT
BY SUPPLIER**

INVENTORY LIST OF EQUIPMENT
BY SUPPLIER.

*** LISTE DES FOURNISSEURS ***					
PAR PIO/C					
No_FOURN.	NOM	DATE	MONTANT USD	MONTANT CFA	
1	PIO/C 70001	JUILLET 21/87	\$51 374,57	14 820 729	
2	PIO/C 70002	MARS 20/88	\$83 834,90	23 172 448	
3	PIO/C 70023	ANNULE	\$0,00	0	
4	PIO/C 70040	AVRIL 05/89	\$ 181,08	1 566 569	
5	PIO/C 70046	AVRIL 20/88	\$126 688,75	38 007 834	
6	PIO/C 70059	AVRIL 05/89	\$25 903,05	8 217 085	
7	PIO/C 70086	09/88 COUITS INCOMPLET-AID	\$32 247,90	9 695 322	
8	PIO/C 70095	OCTOBRE 25/88	\$72 786,10	23 000 280	
9	PIO/C 70098	DECEMBRE 02/88	\$131 788,41	41 796 961	
10	CHEMOWICS PAYES USAFACTURES CONTRAT NO. 2		\$5 922,22	1 776 666	
11	HSI ACHATS	ACHATS LOCAUX CFA	\$21 156,81	6 337 042	
12	CHEMOWICS ACHATS	ACHATS LOCAUX CFA	\$22 611,40	6 783 419	
GRAND TOTAL			\$579 494,29	175 184 355	

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ANNEXE No 51

LISTE D'INVENTAIRE PAR ARTICLE

=====

EXHIBIT No 51

INVENTORY LIST BY ITEM

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Annexe no. 51

***			INVENTAIRE DU STOCK D'EQUIPEMENT		***		05-Apr-90				
Code	ARTICLE	Emplacement	DESIGNATION	DESCRIPTION	QTE EXIST	PRIX UNIT	PRIX TOTAL	QTE MINI	EN COMMAND	No_FOURN.COMM	MIN
EQ-0001	125X90X75		TABLE BOIS ROUGE VERNIS		1	45 000	45 000	1			1
EQ-0002	125X90X75		TABLE BOIS ROUGE VERNIS		1	45 000	45 000	1			1
EQ-0003	125X90X75		TABLE BOIS ROUGE VERNIS		1	45 000	45 000	1			1
EQ-0004	125X90X75		TABLE BOIS ROUGE VERNIS		1	45 000	45 000	1			1
EQ-0005	125X90X75		TABLE BOIS ROUGE VERNIS		1	45 000	45 000	1			1
EQ-0006	125X90X75		TABLE BOIS ROUGE VERNIS		1	45 000	45 000	1			1
EQ-0007	IBM-PC-XT		ORDINATEUR 340K-HD 20 MO		1	1 399 400	1 399 400	1			1
EQ-0008	FX1000		IMPRIMANTE EPSON & CABLE		1	338 400	338 400	1			1
EQ-0009	MS 600		ONDULEUR INHUELEC		1	631 500	631 500	1			1
EQ-0010	CANON MP 155		COPIEUR & TRIEUSE & TABL		1	2 388 000	2 388 000	1			1
EQ-0011	64561799		CLIMAT.AIRWELL 1 1/2CV		1	188 445	188 445	1			1
EQ-0012	64562112		CLIMAT.AIRWELL 1 1/2CV		1	188 445	188 445	1			1
E. 13	64561800		CLIMAT.AIRWELL 1 1/2CV		1	188 445	188 445	1			1
EQ-0014	64561797		CLIMAT.AIRWELL 1 1/2CV		1	188 445	188 445	1			1
EQ-0015	64561798		CLIMAT.AIRWELL 1 1/2CV		1	188 445	188 445	1			1
EQ-0016	64833600		CLIMAT.AIRWELL 2 CV		1	188 445	188 445	1			1
EQ-0017	64833587		CLIMAT.AIRWELL 2 CV		1	188 445	188 445	1			1
EQ-0018	64833580		CLIMAT.AIRWELL 2 CV		1	188 445	188 445	1			1
EQ-0019	64833617		CLIMAT.AIRWELL 2 CV		1	188 445	188 445	1			1
EQ-0020	64833616		CLIMAT.AIRWELL 2 CV		1	188 445	188 445	1			1
EQ-0021	AF 1800X800		BUREAU MINISTRE		1	260 525	260 525	1			1
EQ-0022	AF 1600X800		BUREAU MINISTRE		1	245 735	245 735	1			1
EQ-0023	AF 1600X800		BUREAU MINISTRE		1	245 735	245 735	1			1
EQ-0024	AF 1600X800		BUREAU MINISTRE		1	245 735	245 735	1			1
EQ-0025	58RAN 453644		FAUTEUIL DIRECTION		1	117 200	117 200	1			1
EQ-0026	58RAN 453644		FAUTEUIL DIRECTION		1	117 200	117 200	1			1
EQ-0027	58RAN 453644		FAUTEUIL DIRECTION		1	117 200	117 200	1			1
EQ-0028	58RAN 453644		FAUTEUIL DIRECTION		1	117 200	117 200	1			1
EQ-0029	TALCY-453500		FAUTEUIL VISITEUR		1	71 800	71 800	1			1
EQ-0030	TALCY-453500		FAUTEUIL VISITEUR		1	71 800	71 800	1			1
EQ-0031	TALCY-453500		FAUTEUIL VISITEUR		1	71 800	71 800	1			1
EC 12	TALCY-453500		FAUTEUIL VISITEUR		1	71 800	71 800	1			1
EQ-0033	TALCY-453500		FAUTEUIL VISITEUR		1	71 800	71 800	1			1
EQ-0034	TALCY-453500		FAUTEUIL VISITEUR		1	71 800	71 800	1			1
EQ-0035	TALCY-453500		FAUTEUIL VISITEUR		1	71 800	71 800	1			1
EQ-0036	TALCY-453500		FAUTEUIL VISITEUR		1	71 800	71 800	1			1
EQ-0037	NITRAY072594		FAUTEUIL SECRETAIRE		1	69 890	69 890	1			1
EQ-0038	NITRAY072594		FAUTEUIL SECRETAIRE		1	69 890	69 890	1			1
EQ-0039	RONDO-120X60		TABLE VISITEUR		1	53 475	53 475	1			1
EQ-0040	AF-171/1D		MEUBLE DE RANGEMENT		1	114 560	114 560	1			1
EQ-0041	AF-171/1D		MEUBLE DE RANGEMENT		1	114 560	114 560	1			1
EQ-0042	TALCY452100		CHAISE CONFERENCE		1	22 900	22 900	1			1
EQ-0043	TALCY452100		CHAISE CONFERENCE		1	22 900	22 900	1			1
EQ-0044	TALCY452100		CHAISE CONFERENCE		1	22 900	22 900	1			1
EQ-0045	TALCY452100		CHAISE CONFERENCE		1	22 900	22 900	1			1
EQ-0046	TALCY452100		CHAISE CONFERENCE		1	22 900	22 900	1			1
EQ-0047	TALCY452100		CHAISE CONFERENCE		1	22 900	22 900	1			1
EQ-0048	TALCY452100		CHAISE CONFERENCE		1	22 900	22 900	1			1
EQ-0049	TALCY452100		CHAISE CONFERENCE		1	22 900	22 900	1			1
EQ-0050	TALCY452100		CHAISE CONFERENCE		1	22 900	22 900	1			1
EQ-	TALCY452100		CHAISE CONFERENCE		1	22 900	22 900	1			1
EQ-0052	TALCY452100		CHAISE CONFERENCE		1	22 900	22 900	1			1
EQ-0053	TALCY452100		CHAISE CONFERENCE		1	22 900	22 900	1			1
EQ-0054	TALCY452100		CHAISE CONFERENCE		1	22 900	22 900	1			1

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annex no. 54

INVENTAIRE DU STOCK D'EQUIPEMENT		***	05-Apr-90						
Emplacement	DESIGNATION	DESCRIPTION	QTE EXIST	PRIX UNIT	PRIX TOTAL	QTE MIN	EN COMMAND	No_FOURN.COMM	MIN
D.A.	PORTE 20 KGS	BALANCE ROMAINE	100	14 995	1 499 500	1			11
	SERIE 91	BUREAU	1	314 469	314 469	1			11
3	421-312	FAUTEUIL	1	151 856	151 856	1			11
14	421-482	FAUTEUIL VISITEUR	1	85 573	85 573	1			11
815	421-482	FAUTEUIL VISITEUR	1	85 573	85 573	1			11
J816	160-0E	BUREAU 1/2 MINISTRE	1	167 854	167 854	1			11
0817	421-342	FAUTEUIL	1	124 290	124 290	1			11
1-0818	421-482	FAUTEUIL VISITEUR	1	85 573	85 573	1			11
Q-0819	421-482	FAUTEUIL VISITEUR	1	85 573	85 573	1			11
EQ-0820	7 MARCHES	ESCABEAU ALUMINIUM	1	67 685	67 685	1			11
EQ-0821		SUPPORT A PAPIER	1	30 000	30 000	1			11
EQ-0822	64659755	CLIMATISEUR 1,5CV AIRWEL	1	196 415	196 415	1			11
EQ-0823	64659754	CLIMATISEUR 1,5CV AIRWEL	1	196 415	196 415	1			11
EQ-0824	64659756	CLIMATISEUR 1,5CV AIRWEL	1	196 415	196 415	1			11
E 25	64841201	CLIMATISEUR 2 CV AIRWEL	1	224 180	224 180	1			11
EQ-0826	MARABOUT	NORTON FACILE 1989	1	2 400	2 400	1			11
EQ-0827	HAMAN	INTRODUCTION STATISTIQUE	1	6 900	6 900	1			11
EQ-0828	TAYLORD-MASS	STATISTIQUE 1977	1	2 500	2 500	1			11
EQ-0829	FOUCHER	STATISTIQUE TOME 2 '70	1	2 700	2 700	1			11
EQ-0830	GUIDE	STATISTIQUE APPLIQUEE	1	5 500	5 500	1			11
EQ-0831	MARABOUT	LOTUS 123 FACILE	1	2 100	2 100	1			11
EQ-0832		DBASE III AIDE MEMOIRE	1	2 100	2 100	1			11
EQ-0833	MARABOUT	WORDSTAR FACILE	1	1 800	1 800	1			11
EQ-0834		INITIATION BASIC	1	2 400	2 400	1			11
EQ-0835	MARABOUT	WORDPERFECT FACILE 1988	1	2 100	2 100	1			11
EQ-0836	IBM PC	PRATIQUE PROGRAMME BASIC	1	7 500	7 500	1			11
EQ-0837		INTROD METHODE STATISTIQ	1	3 260	3 260	1			11
EQ-0838		TECHNIQUES STATISTIQUES	1	11 700	11 700	1			11
EQ-0839	F.H.	DICIONNAIRE ANGL-FRANC	1	1 800	1 800	1			11
EQ-0840		STATISTIQUES	1	3 070	3 070	1			11
EQ-0841		M S DOS FACILE	1	1 645	1 645	1			11
EQ-0842		FORTRAM IV PROGRAMME EXE	1	6 095	6 095	1			11
EQ-0843		LANGAGE FORTRAN IV	1	6 095	6 095	1			11
EQ 4		LANGAGE BASIC	1	8 795	8 795	1			11
EQ-0845	TOME 1	STATISTIQUES EXER-CORRIG	1	2 965	2 965	1			11
EQ-0846	TOME 2	STATISTIQUES EXER-CORRIG	1	2 700	2 700	1			11
EQ-0847		LOTUS 123	1	7 950	7 950	1			11
EQ-0848		PRATIQUE DBASE III PLUS	1	12 190	12 190	1			11
EQ-0849	EYROLLES	WORDSTAR EN 2 JOURS	1	10 810	10 810	1			11
EQ-0850	EYROLLES	MEMENTO DBASE IIID & III	1	2 650	2 650	1			11
EQ-0851	MARABOUT	IER PAS EN INFORMATIQUE	1	1 800	1 800	1			11
EQ-0852	MARABOUT	PROGRAM CHEZ SOI:LE BASI	1	1 800	1 800	1			11

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D. VEHICLE USAGE CONTROL

A Kilometrage Log is kept in each vehicle. On this log, the driver/user of the vehicle records the purpose and kilometrage of every trip. At the end of each month, each driver/user submits a photocopy of the log to the Project Administrator for review. The information is then entered into the Vehicle Management Summary Report described below.

Employees reimburse the project for personal use of vehicles as described in the Gasoline Consumption Control section below.

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E. GASOLINE CONSUMPTION CONTROL

A weekly allotment of 70 litre worth of gas-oil coupons per week is assigned to each vehicle and recorded on the **Gas Coupon Log** by the Project Administrator. The driver/user of the vehicle signs the log upon receipt of the coupons. Each driver/user submits a report monthly of the total coupons used that month to the Project Administrator. The administrator enters the coupons used monthly by each vehicle on the Gas Coupon Log and summarizes the outstanding balance of coupons in the hands of each driver/user. If more than the allotted 70 litre of gas-oil is used any vehicle, the driver/user of that vehicle must either justify the excess usage for project related work or reimburse the project for personal use of gas coupons allotted to that vehicle.

FUEL INVENTORY

The reconciliation of fuel purchases and uses for project vehicles and the physical inventory of gasoline coupons was completed.

A Lotus spreadsheet entitled "Reconciliation of Fuel purchases and uses" together with a Lotus file entitled "APSCARB1.WK1" was created and will be updated periodically. The spreadsheet details all tax exempt fuel purchases as well as fuel with taxes purchases with GRS counterpart funds. Furthermore page 2 of the spreadsheet presents the overall position of fuel consumption per vehicle and the average number of liters per 100 km. The actual consumption is well below the average for each vehicle. The spreadsheet shows maintenance and repair costs which have been incurred for each vehicle since its purchase together with the average operating cost per km excluding insurance and depreciation (Exhibit 52 A & B).

An EDP based system for the management and control of the project fuel inventory has been installed. The data base for fuel and inventory changes has been entered. The outstanding inventory is equal to the physical inventory. This software program is functional and operational.

The APS project staff, the accountant and the deputy administrator participated in the reconciliation of the inventory position as well as the installation of the software program, spreadsheet and folders. The accountant has been trained in the preparation of the various documents and the posting thereof.

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The inventory reconciliation and the statement of in and out movements have been updated.

The "Incoming and Outgoing Transaction List" form shall be used to post all the fuel purchases and allotments of the APS project including those of fuel purchased with GRS Counterpart funds.

Each and every inventory movement form shall be recorded in a CHRONO File following the chronological order of posted transactions and the itemized documentation thereof.

Each and every Mileage Log for "TT" vehicles shall be updated and shall clearly indicate all vehicle uses. Technical advisors shall reimburse the APS project vehicles. "SO" and "AD" vehicles have been covered by Senegalese regulations since February 22, 1990 when fuel, maintenance and repair costs of such vehicles have been covered by GRS counterpart.

However, all project vehicles are subject to the same control and management procedures. A record card is updated monthly for each vehicle. These record cards are used for the preparation of a monthly report (see Exhibit 42).

For the purpose of safeguarding the inventory management and control systems and procedures, it is essential to :

- 1) Update the posting of Inventory Movement Forms,
- 2) Reconcile fuel inventory on hand with the theoretical fuel inventory on a monthly basis,
- 3) Prepare monthly vehicle management reports,
- 4) Update the spreadsheet entitled "Reconciliation of fuel purchases and uses" and the supporting Lotus Files.

Text continuing on Page 1, Section 1, Division F.

<u>Forms</u>	<u>Exhibit NO</u>
Reconciliation of fuel purchases and uses	52 A & B
Fuel Inventory list	53
Incoming and Outgoing Transaction List	54
USAID Policy re : project vehicles (memo)	55
USAID Policy re : project vehicles (UDP-073)	56
USAID - UDP 36A - Price changes	57

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ANNEXE No 52 - A/B

RAPPROCHEMENT DE CARBURANT

=====

EXHIBIT No 52 - A/B

FUEL RECONCILIATION

ANNEXE No 52 A

PROJET APS FILE:APSCARB1.WK1 3/24/90

TABLEAU RAPPROCHEMENT DES ACHATS ET DES CONSOMMATIONS DE CARBURANT

ACHAT DE CARBURANT EN HORS TAXES - PROJET APS

DATE	COUT/UNIT	GAS-OIL		ESSENCE		TOTAL	
		QUANTITEE	COUT	QUANTITEE	COUT	QUANTITEE	COUT
8/1/88	143,07	15 000	2 146 050			15 000	2 146 050
21/11/88	148,07	15 000	2 221 050			15 000	2 221 050
21/11/88	253,00			3 000	759 000	3 000	759 000
6/7/89	146,29	15 000	2 194 350			15 000	2 194 350
23/11/89	148,07	15 000	2 221 050			15 000	2 221 050
TOTAL		60 000	8 782 500	3 000	759 000	63 000	9 541 500
COUT UNITAIRE MOYEN			146,38		253,00		

CARBURANT EN STOCK AU 23/3/90

(VALORISE BASE FIFO)

GAS-OIL	10 610	1 571 023			10 610	1 571 023
ESSENCE			3 000	759 000	3 000	759 000
TOTAL DES CONSOMMATIONS (HT)	49 390	7 211 477	0	0	49 390	7 211 477

ACHAT DE CARBURANT EN TOUTES TAXES COMPRISES - PROJET APS FONDS DE CONTREPARTIE GRS

DATE	COUT/UNIT	GAS-OIL		ESSENCE		TOTAL	
		QUANTITEE	COUT	QUANTITEE	COUT	QUANTITEE	COUT
26/2/90	350,00			6 000	2 100 000	6 000	2 100 000
26/2/90	210,00	20 000	4 200 000			20 000	4 200 000
TOTAL		20 000	4 200 000	6 000	2 100 000	26 000	6 300 000

CARBURANT EN STOCK AU 26/3/90

ESSENCE				3 880	1 358 000	3 880	1 358 000
GAS-OIL		16 620	3 490 200			16 620	3 490 200
TOTAL DES CONSOMMATIONS (TTC)		3 390	709 800	2 120	742 000	5 500	1 451 800
GRAND TOTAL DES CONSOMMATIONS (HT & TTC)		52 770	7 921 277	2 120	742 000	54 890	8 663 277

ANNEXE NO. 52 B

PROJET APS FILE:APSCARB1.WX1 3/24/90

TABLEAU RAPPROCHEMENT DES ACHATS ET DES CONSOMMATIONS DE CARBURANT EN GAS-OIL

*A COMPTER DU 23/2/90 LES VEHICULES IMMATRICULES 00/50 SONT APPROVISIONNES EN CARBURANT PAR LES FONDS DE CONTREPARTIE GAS

PARC AUTO CONSOMMATIONS:	PAJERO	NISSAN	NISSAN	NISSAN	PEUGEOT 505	TOTAL	NISSAN	PAJERO	PEUGEOT	PEUGEOT	TOTAL	CONSOMMAT	CONSOMMA	APPOU	GRAND TOTAL
IMMATRICULATION	4575-TT-81	5453-TT-81	5454-TT-81	5455-TT-81	5564-TT-81	VEHICULES	AD 0159	SO/AD1870	SO/AD1874	SO/AD1181	VEHICULES	CONSULTAN	ACHATS	DIRECTIONS	TOUS VEHICU
MISE EN CIRCULATION	11/12/87	3/2/89	3/2/89	3/2/89	16/3/89	EN TT	13/6/89	5/2/88	25/11/87	20/4/87	EN SO/AD	ETUDE	PERTES	TECHNIQUES	ET AUTRES
KILOMETRAGE AU 23/3/90	53 798	27 450	32 034	40 000	16 660	169 882	21 004	30 766	66 790	88 233	206 793				376 675
CONSOMMATION EN LITRES DU:															
22/2/90 AU 23/3/90	280	140	40	940	130	1 530	590	210	70	210	1 000				
CUMULATIF AU 26/2/90	7 170	2 870	4 930	4 025	1 360	20 355	2 950	2 960	8 020	8 290	22 210	0	590	0	3 110
AUTRES CONSOMMATIONS	0	0	0	0	0	0	0	0	0	0	0	0	770	0	43 335
TOTAL CONSOMMATION	7 450	3 010	4 970	4 965	1 490	21 885	3 540	3 170	8 090	8 490	23 290	2 170	2 070	3 380	52 795
MOYENNE LITRES/100 KMS	13,85	10,97	15,51	12,41	8,98	12,88	16,05	10,30	12,11	9,62	11,26				12,33
COUT CARBURANT(PRIX MOY)	1 090 494	440 589	727 484	726 752	218 099	3 203 417	518 168	464 009	1 184 174	1 242 724	3 489 074	317 634	302 996	709 000	7 727 848
CUMULATIF AU 26/2/90															
KILOMETRAGE	51 919	26 469	31 056	38 610	15 831	164 676	17 368	29 091	64 196	86 121	198 776				363 452
CONSOMMATION	7 170	2 870	4 930	4 025	1 360	20 355	2 950	2 960	8 020	8 290	22 210	0	0	0	42 565
MOYENNE LITRES/100 KMS	13,81	10,85	15,48	10,42	8,59	12,36	16,99	10,17	12,12	9,61	11,17				11,71
COUT CARBURANT(PRIX MOY)	1 049 509	420 096	721 629	589 159	199 070	2 979 463	431 806	433 270	1 173 928	1 211 985	3 250 989	0	0	0	6 230 452
COUT SELON RAPPORT	1 025 812	410 611	705 335	575 057	194 575	2 912 190	422 057	423 487	1 147 421	1 184 620	3 177 583	0	0	0	6 689 735
FRAIS CUMULATIFS:															
ENTRETIEN	406 634	181 335	258 993	314 030	91 498	1 203 290	167 846	265 944	389 546	368 242	1 331 570	0	0	0	2 334 048
REPARATIONS	446 897	23 900	6 015	526 129	0	1 004 941	43 660	0	522 752	522 919	1 099 271	0	0	0	2 095 212
TOTAL ENTR & REPART.	853 531	205 235	217 008	840 959	91 498	2 208 231	211 446	265 944	912 298	912 161	2 221 849	0	0	0	4 430 000
GRAND TOTAL COUITS D'OPERATIONS VEHICULES	1 879 343	615 846	922 343	1 416 816	286 073	5 120 421	635 503	689 431	1 979 719	2 096 781	5 399 434	0	0	0	10 519 855
COUT MOYEN PAR KILOMETRE	36,19760	23,27460	29,95351	36,69557	18,07043	31,09391	36,47530	23,69912	29,96693	24,34692	27,16341	0	0	0	28,94420

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PREPARED BY:
CROUZET-GROTE

DATE : 11/89

REVISED BY :
PRONOUST

DATE : 8/90

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ANNEXE No 53

Liste d'inventaire carburant

=====

EXHIBIT No 53

FUEL INVENTORY LIST

Annexe no. 53

***			INVENTAIRE DU STOCK		***			30-Mar-90			
Code	ARTICLE	Location	DESIGNATION	DESCRIPTION	QTE EXIST	PRIX UNIT	PRIX TOTAL	QTE MINI	EN COMMAND	Ho_FOURN.COMM	MIN
E1			HORS TAXES	ESSENCE	3 000,0	253,00	759 000,00	1000	-3000	1	3000
G1			HORS TAXES	GAS-OIL	14 825,0	148,07	2 195 137,75	1000	-60000	2	10000
E2			TOUTES TAXES	ESSENCE	3 880,0	350,00	1 358 000,00	1000	-6000	1	3000
G2			TOUTES TAXES	GAS-OIL	16 620,0	210,00	3 490 200,00	1000	-20000	2	10000

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ANNEXE NO 54

LISTE DES ENTREES ET SORTIES DE STOCKS

EXHIBIT NO 54

INCOMING AND OUTGOING TRANSACTION LIST

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auxe no v'y
CARBURANT

LISTE DES SORTIES ou ENTRÉES au: 30-Mar-90

No CHRO	CODE de l'ARTICLE	QUANTITE SORTIE (ENTRÉE)	No BON d'ENTREE ou de SORTIE	ACTIV	LOCATION	No vehicule ou UTILISAT
17	G1	280	17	APS ✓	CUMUL	TT4575B1
18	G1	7170	18	APS ✓	CUMUL2/2TT	4575B1
19	G1	140	19	APS ✓	CUMUL	TT5453B1
20	G1	2870	20	APS ✓	CUMUL2/2TT	5453B1
21	G1	40	21	APS ✓	CUMUL	TT5454B1
22	G1	4930	22	APS ✓	CUMUL2/2TT	5454B1
23	G1	940	23	APS ✓	CUMUL	TT5455B1
24	G1	4025	24	APS ✓	CUMUL2/2TT	5455B1
25	G1	130	25	APS ✓	CUMUL	TT5564B1
26	G1	1360	26	APS ✓	CUMUL2/2TT	5564B1
27	G1	590	27	APS ✓	CUMUL	AD0159
28	G1	2950	28	APS ✓	CUMUL2/2AD	0159
29	G1	210	29	APS ✓	CUMUL	AD1878
30	G1	2960	30	APS ✓	CUMUL2/2AD	1878
31	G1	70	31	APS ✓	CUMUL	AD1874
32	G1	8020	32	APS ✓	CUMUL/26AD	1874
33	G1	210	33	APS ✓	CUMUL	AD1181
34	G1	8280	34	APS ✓	CUMUL/26AD	1181

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PRONOUST

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ANNEXE No 55

POLITIQUE DE L'USAID
RE : VEHICULES PROJET (MEMO)

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EXHIBIT No 55

USAID POLICY
PROJECT VEHICULE (MEMO)

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Annexe no 5

MEMORANDUM

DATE : 14 Février 1990
A : Liste de Distribution
DE : Jean G. CROUZET, Conseiller Technique Principal *JGC*
OBJET : Politique de l'USAID en matière de véhicules du Projet

Ce jour l'USAID m'a donné un exemplaire de sa politique en matière de véhicules, dont une copie de cet exemplaire est jointe à ce mémorandum.

1. Les traits saillants de cette politique ont trait à l'utilisation des véhicules, comme suit :
 - 1.1 (Page 5) : "Tous les véhicules financés par des projets doivent être mis à la disposition exclusive des projets de l'USAID/SENEGAL et ne doivent pas être utilisés pour des activités non liées à l'exécution des projets. Pour tous les véhicules, le Responsable de Projet de l'USAID/Sénégal et le Directeur de Projet du GRS doivent veiller à ce qu'une gestion correcte et prudente, en matière d'utilisation des véhicules, soit appliquée conformément aux règlements de l'USAID/Sénégal".
 - 1.2 (Page 5) : "Tous les véhicules financés par les projets doivent être mis à la disposition exclusive des projets de l'USAID/Sénégal et ne doivent pas être utilisés pour des activités non liées à l'exécution des projets".
 - 1.3 (Page 2) : "Seuls, les véhicules utilisés exclusivement par les conseillers techniques ou par le personnel de projet ne relevant pas du GRS peuvent être immatriculés en série TT".
 - 1.4 (Page 3) : "Les véhicules peuvent être immatriculés en série TT s'ils sont utilisés exclusivement par les conseillers techniques ou par le personnel de projet ne relevant pas du GRS".

2. En d'autres termes, tous les véhicules du projet ne doivent être utilisés que pour des raisons de service. Tout usage ne correspondant pas aux fins du projet devra être remboursé au projet sur la base du barème de l'USAID (81 F CFA/Km), soit 27 cents x 300.
3. En outre, les véhicules "TT" ne peuvent être utilisés par le personnel relevant du GRS. L'usage des véhicules "TT" par les conseillers techniques est réservé aux fins du projet.
4. Je demande donc aux Conseillers Techniques, y compris le Conseiller Technique Principal, de préparer un état de l'usage non officiel du véhicule lui étant assigné, afin de procéder au remboursement. Cet état devra couvrir la période entière du séjour au Sénégal des Conseillers Techniques jusqu'au 31 Janvier 1990. A l'avenir, les Conseillers Techniques soumettront ces états mensuellement.
5. Je sollicite également la coopération de l'Administrateur et de l'Administrateur Adjoint pour contrôler l'usage de tous les véhicules du projet.
6. Ce mémorandum, la politique de l'USAID et le barème de l'USAID concernant le coût de fonctionnement des véhicules par kilomètre en matière de véhicule du projet, seront incorporés dans le Manuel de Procédures (Page 20, Section E.)

Liste de Distribution :

Mr. Mamadou DIOUF, Directeur du Projet
Mr. Sidy GUEYE, Directeur Adjoint
Mr. Saliou SAMBOU, Administrateur
Mr. Mourtada FAYE, Administrateur Adjoint
Mr. Ousmane DIEDHIOU, Comptable
Mr. Jacques DENIS, Conseiller Technique
Mr. Claudio BRAGANTINI, Conseiller Technique
Mr. Doral WATTS, USAID

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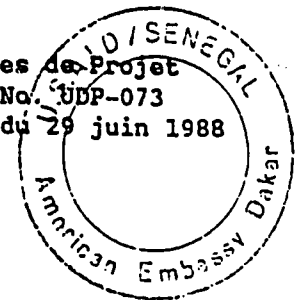
POLITIQUE DE L'USAID
RE : VEHICULES PROJET
(UDP - 073)

EXHIBIT NO 56

USAID POLICY
PROJECT VEHICULE
(UDP - 073)

Annexe no 56

Politique de l'USAID/Sénégal en matière de Véhicules de Projet
No. UDP-073
du 29 juin 1988



La présente politique en matière de véhicules de projet remplace toutes les politiques antérieures, en matière de véhicules de projet, issues par l'USAID/Sénégal. Elle est applicable à tous les véhicules financés par des projets au Sénégal.

I. POLITIQUE EN MATIERE DE VEHICULES DE PROJET

Le but de la présente politique est de décrire en détail la politique générale de l'USAID/Sénégal en ce qui concerne l'achat, l'immatriculation, l'utilisation et le paiement des coûts de carburant et d'entretien des véhicules financés par des projets.

L'exécution des projets au Sénégal exige des moyens de transport facilement disponibles. La plupart des projets financés par l'USAID/Sénégal inclut l'achat de véhicules destinés à être utilisés par le personnel de projet, qui comprend les conseillers techniques, les agents de l'Etat et le personnel contractuel, pour réaliser les activités d'exécution des projets.

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La politique de l'USAID/Sénégal vise à transférer, autant que possible, la responsabilité de l'entretien, des réparations et du paiement du carburant des véhicules de projet au Gouvernement du Sénégal (GRS). A cet égard, la conception des nouveaux projets requiert maintenant du GRS qu'il assure toutes les dépenses de fonctionnement des véhicules après l'année 3 d'exécution du projet, permettant ainsi aux ministères concernés de disposer du temps nécessaire pour s'assurer que les fonds à cet effet sont réservés dans les rubriques budgétaires appropriées.

A. Immatriculation des véhicules

(a) Politique du GRS en matière d'immatriculation des véhicules financés par des projets

La politique du GRS concernant l'immatriculation des véhicules financés par des projets requiert que tous les véhicules utilisés à un moment quelconque par les agents du GRS pour les activités de projet, soient inclus dans le parc automobile de l'Etat, une fois achetés, et qu'ils soient immatriculés soit en série "SO" pour "Service Officiel" ou en série "SO-TT" pour "Admission temporaire - service officiel". Tous les véhicules en série SO doivent être immatriculés au nom du GRS et tous les véhicules en série SO-TT doivent être immatriculés au nom du donateur mais, dans la série TT et avec l'accord du Gouvernement du Sénégal, les véhicules devront être réimmatriculés en série SO dès l'achèvement du projet. Conformément à la politique du GRS, l'immatriculation des véhicules en série SO ou en série SO-TT est laissée au choix du donateur.

Seuls, les véhicules utilisés exclusivement par les conseillers techniques ou par le personnel de projet ne relevant pas du GRS, peuvent être immatriculés en série TT, sous le statut de l'admission temporaire.

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Les véhicules de projet achetés pour être utilisés par des établissements publics (tels que l'ISRA, l'ITA, l'Université de Dakar) doivent être immatriculés en série "EP". Les véhicules achetés pour des sociétés nationales (telles que la SAED et la SODEVA) doivent être immatriculés en série normale "plaque bleue" ou en série "TT". Les véhicules achetés pour des organisations internationales (telles que l'OMVS et l'OMVG) doivent être immatriculés dans la série "plaque verte" qui leur est spécifique (par exemple "FG" pour l'OMVG). Dans tous ces cas, les véhicules doivent être immatriculés au nom de l'organisation à qui sont attribués les véhicules.

(b) Politique de l'USAID/Sénégal en matière d'immatriculation des véhicules financés par des projets

La politique de l'USAID/Sénégal en matière d'immatriculation de véhicules est entièrement conforme à la politique et aux règlements du GRS et tient compte des avantages des différents types d'immatriculation. La politique de l'USAID/Sénégal concernant l'immatriculation des véhicules est la suivante :

1. Les véhicules financés par des projets et destinés aux ministères du GRS doivent être immatriculés soit en série SO, soit en série TT. Les véhicules peuvent être immatriculés en série TT s'ils sont utilisés exclusivement par les conseillers techniques ou par le personnel de projet ne relevant pas du GRS. Tous les autres véhicules doivent être immatriculés en série SO. Dans la plupart des cas, plus de la moitié des véhicules d'un projet est immatriculée en série SO.

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2. Pour tous les projets en cours, le Responsable de Projet de l'USAID/Sénégal doit recevoir l'approbation écrite du Directeur de la Mission USAID/Sénégal concernant le type d'immatriculation prévu pour les nouveaux véhicules, avant de procéder à leur achat. Il faut que l'utilisation des véhicules et l'immatriculation recommandée soient rationalisées afin de minimiser le coût des véhicules de projet. Pour les véhicules déjà achetés dans le cadre d'un projet en cours, le Responsable du Projet devra s'assurer que tous les véhicules du projet utilisés par les agents du GRS doivent être immatriculés en série SO.

3. Pour tous les nouveaux projets, la décision concernant le nombre de véhicules à immatriculer en série TT ainsi que celui à immatriculer en série SO devra être prise durant la période de conception du projet et avant de procéder à la signature de l'Accord de Subvention. La Présidence de la République doit approuver l'immatriculation en série SO de tous les véhicules financés par des projets avant que le Ministère de l'Economie et des Finances ne procède à la signature de l'Accord de Subvention. Pour tous les projets en cours et nouveaux, le Responsable de Projet de l'USAID/Sénégal est chargé, en étroite collaboration avec le Directeur de Projet du GRS, de s'assurer que toutes les autorisations du Gouvernement du Sénégal requises pour l'immatriculation des véhicules en série SO ont été obtenues.

4. Les ministères ne sont pas autorisés à utiliser les fonds de l'Etat pour payer les dépenses de fonctionnement des véhicules immatriculés en série TT. En conséquence, tous les véhicules initialement immatriculés en série TT et pour lesquels le GRS doit maintenant couvrir les dépenses de fonctionnement après un certain temps, doivent être réimmatriculés en série SO durant l'exécution du projet et ceci dans un laps de temps suffisant pour permettre aux ministères concernés de prévoir le paiement des dépenses de fonctionnement.

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5. Tous les véhicules, financés par des projets, qui sont encore immatriculés en série TT et encore propriété de l'USAID/Sénégal à la fin du projet, doivent devenir propriété du Gouvernement du Sénégal et être réimmatriculés en série SO avant la Date d'Achèvement de l'Assistance au Projet (PACD). Le Responsable d'un Projet est chargé de veiller à ce qu'aucun véhicule du projet ne soit encore propriété de l'USAID/Sénégal à la Date d'Achèvement de l'Assistance dudit projet (PACD).

6. Les véhicules financés par des projets en faveur d'établissements publics, de sociétés nationales, d'organisations internationales ou d'organisations non gouvernementales doivent être immatriculés de façon appropriée à chaque cas.

B. Utilisation des véhicules

Tous les véhicules financés par des projets doivent être mis à la disposition exclusive des projets de l'USAID/Sénégal et ne doivent pas être utilisés pour des activités non liées à l'exécution des projets. Pour tous les véhicules, le Responsable de Projet de l'USAID/Sénégal et le Directeur de Projet du GRS doivent veiller à ce qu'une gestion correcte et prudente, en matière d'utilisation des véhicules, soit appliquée conformément aux règlements de l'USAID/Sénégal.

Pour tous les véhicules immatriculés en série SO, l'USAID/Sénégal doit demander au Ministre d'Etat, Secrétaire Général de la Présidence de la République, une attestation stipulant que les véhicules en question ne doivent

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être utilisés que par le personnel de projet et seulement pour des déplacements liés aux projets. Cette attestation doit toujours être conservée dans le véhicule et empêchera que des responsables administratifs locaux n'utilisent ces véhicules en dehors des activités de projet. L'annexe 1 présente un modèle de lettre à envoyer au Ministre d'Etat pour obtenir cette attestation.

II. PROCEDURES

A. Immatriculation

La documentation d'achat (normalement, le PIO/C) doit clairement indiquer l'immatriculation prévue pour le (les) véhicule(s) à acheter et les fonds affectés au coût des services d'un transitaire qui devra effectuer les démarches concernant ladite (lesdites) immatriculation(s).

Pour les véhicules qui doivent être immatriculés en série SO, le Directeur de Projet du GRS et le ministère concerné doivent prendre leurs dispositions pour obtenir du GRS toutes les autorisations nécessaires. Pour les nouveaux projets, l'autorisation requise, pour tous les véhicules de projet dont l'immatriculation est prévue en série SO, devra être obtenue de la Présidence de la République avant que l'Accord de Subvention ne soit signé. Pour les projets en cours, le Directeur de Projet du GRS doit, par l'intermédiaire du ministère concerné, demander et obtenir de la Présidence de la République l'autorisation nécessaire.

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Pour les véhicules qui doivent être immatriculés en série TT, le Bureau d'Approvisionnements de l'USAID/Sénégal (SMO) devra veiller à ce que les autorisations requises, douanières et autres, soient obtenues et que les véhicules soient dûment immatriculés et assurés. SMO est également chargé, en coopération avec le Responsable de Projet de l'USAID/Sénégal, de veiller à ce que l'admission temporaire et la police d'assurance soient renouvelées tous les ans pour chaque véhicule de projet immatriculé en série TT.

Pour les véhicules qui doivent être immatriculés dans toutes les autres séries, SMO devra prendre les dispositions nécessaires, dans le cadre des actions concernant les achats, pour que le transitaire travaille en étroite collaboration avec les institutions à qui sont attribués les véhicules et qu'il fasse immatriculer les véhicules au nom respectif des institutions à qui ils sont attribués.

B. Changement d'immatriculation des véhicules de série TT en série SO

Beaucoup de véhicules, initialement immatriculés en série TT, devront être réimmatriculés en série SO pour que l'immatriculation des véhicules des projets en cours soient conformes, à la fois, aux règlements du Gouvernement du Sénégal et à la présente politique de l'USAID/Sénégal, ainsi que pour permettre au Gouvernement du Sénégal de procéder au paiement des dépenses de fonctionnement et d'entretien des véhicules pendant la durée du projet ou à l'achèvement du projet, ainsi que spécifié dans l'Accord de Subvention. Pour procéder à une réimmatriculation, le processus suivant devra être suivi :

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1. Premièrement, le Responsable de Projet de l'USAID/Sénégal doit, avec l'assistance de SMO, écrire une lettre au Secrétariat Général de la Présidence de la République demandant l'autorisation d'immatriculer le(s) véhicule(s) en série SO. Cette lettre, envoyée à la Présidence, devra également inclure une attestation (Annexe 2) spécifiant la durée pendant laquelle le véhicule devra être utilisé exclusivement par le projet.

2. Deuxièmement, le Responsable de Projet de l'USAID/Sénégal, avec l'assistance de SMO, doit écrire une lettre au Directeur des Recettes Douanières, y joignant l'original de l'autorisation de la Présidence de la République, donnant les renseignements concernant tous les véhicules dont l'immatriculation doit être changée et demandant l'autorisation de réimmatriculer les véhicules de série TT en série SO. En fait, le Responsable de Projet de l'USAID/Sénégal demande simplement que les véhicules passent du statut de l'admission temporaire à celui de l'exonération des taxes. Une fois que le Responsable de Projet de l'USAID/Sénégal reçoit cette autorisation écrite, il l'envoie à SMO, accompagnée de l'imputation budgétaire du coût des services d'un transitaire engagé pour effectuer les démarches nécessaires pour obtenir certains papiers.

3. Troisièmement, SMO doit envoyer l'autorisation délivrée par le Directeur des Recettes Douanières au transitaire et demande à ce dernier de faire une nouvelle (seconde déclaration) pour le(s) véhicule(s). Le transitaire doit remplir les formulaires de déclaration et d'autorisation requis puis envoyer ces documents à SMO. SMO doit vérifier tous les documents avec le Responsable de

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4. Quatrièmement, SMO doit renvoyer le tout au transitaire qui prendra les mesures nécessaires avec la Direction du Matériel et du Transit Administratif (DMTA) pour obtenir l'autorisation du Comité d'Examen Technique en vue de d'immatriculer le(s) véhicule(s) en série SO.

5. SMO reçoit alors du Service des Mines le numéro d'immatriculation en série SO, avec le cachet d'approbation de la DMTA. SMO renvoie tous les documents au Directeur du Projet du GRS qui prend les mesures nécessaires pour changer (physiquement) les plaques. A ce stade, les Responsables de Projet de l'USAID/Sénégal devront veiller à ce que la (les) carte(s) grise(s) soit (soient) détruite(s).

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ANNEXE NO 57

USAID - UDP 36A
REVISION PRIX

=====

EXHIBIT NO 57

USAID - UDP 36A
PRICE REVISION

amx no 57

4-E-7
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USAID-DAKAR POLICY

FILE FOR FUTURE
REFERENCE

March 13, 1989
UDP - 036A

TO : All USAID Personnel

FROM : Stephen F. Wallace, Sup. Executive Officer

SUBJECT: Revision of UDP-036 of March 19, 1985
USAID Motorpool and Garage.

This revision increases the charge from 21 cents per mile (15 ¢ per km) to 43 cents per mile (27 ¢ per km) effective March 15, 1989 due to \$3.00 per gallon cost of gasoline in Senegal. All other provisions of UDP-036 remain the same.

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F. VEHICLE MAINTENANCE

For each vehicle, a description of the required routine maintenance is given to the driver/user who is responsible for seeing that the maintenance is done on schedule. The **Vehicle Maintenance Record** for each vehicle is kept by the driver/user and includes the type of repair or maintenance done for the vehicle, the date it was done, and the cost of the repair or maintenance. The Vehicle Maintenance Record is submitted monthly to the Project Administrator by the driver/user and he incorporates this information into the **Vehicle Management Summary Report**.

214.

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G. VEHICLE MANAGEMENT SUMMARY REPORT

The Project Administrator compiles the Vehicle Management Summary Report monthly. For each vehicle, the report includes total kilometrage, total gas-oil consumption, and the maintenance record. From the report, the Administrator can calculate the average gasoline consumption per vehicle of each type. He can determine which vehicles have excessive gasoline consumption, whether or not the vehicles are being maintained on schedule, and whether or not repairs are excessive. He can also compare the usage of gas coupons compared to kilometrage and determine the total vehicle usage for the project.

Text continuing on Page 1, Section 0, Division 0.

Form or Report	Exhibit Number
Kilometrage Log	40
Gas Coupon Log	41
Vehicle Maintenance Record	42
Vehicle Maintenance Summary Report	43

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SECTION V : OPERATING FUNDS/FINANCIAL CONTROLS

This section covers the following points :

- A Advance request
- B Three month projected local currency expenditures
- C Bank reconciliation
- D Monthly bus forecast.

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A. ADVANCE REQUEST

The local currency funds are provided to APS by USAID through advances. When an advance check is received by the Accountant, he deposits it into the APS bank account on the same business day that it is received. As noted in the Accounting System Section on Reports to USAID, advances are requested of USAID periodically on an as needed basis, but at least quarterly.

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B. THREE-MONTH PROJECTED LOCAL CURRENCY EXPENDITURES

Attached to the Advance Request is a budget of the projected local currency needs for the next three-months. The budget projections are prepared jointly by the Project Administrator and Deputy Administrator. In addition to the projections for recurring expenditures, both the Project Director and Chief of Party provide the Administrators with an assessment of their needs for the quarter. Projections of local currency needs for procurement are based on initial quotes from suppliers. The Three-month Projected Local Currency Expenditures is thus based mainly on recurring costs as well as on the project work plans and procurement plans.

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C. BANK RECONCILIATION

The bank balance is monitored weekly, and projections of cash needs are made for the next few weeks. (See the Monthly Cash Forecast section below.) Each month, the Accountant reconciles the APS bank account based on the check stub records and the bank statement so that the balance per bank is equal to the balance per the APS books.

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D. MONTHLY CASH FORECAST

Each week, the Accountant subtracts from the previous bank balance the total of the FCFA checks written during that week. He then prepares a cash forecast of additional cash needs (based on recurring costs and outstanding purchase orders) for the rest of the current month, plus the cash needs for the following month. This, together with the Three-month Projected Local Currency Expenditures, provides the Project Management with the information they need to monitor and plan for cash needs and total project expenditures.

Forms or Reports	Exhibit Number
Advance Request	44 (see # 11)
Three-month Local Currency Expenditures	45 (see # 13)
Bank Reconciliation	46 (see # 8)
Monthly Cash Forecast	47

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ANNEXE NO 44

DEMANDE D'AVANCE
(Voir Référence Annexe NO 12)

=====

EXHIBIT NO 44

ADVANCE REQUEST
(Cross Reference Exhibit NO 12)

République du Sénégal
Ministère
du Développement Rural

Dakar, le 31 JUIL 1989

PROJET DE SOUTIEN
A LA PRODUCTION AGRICOLE

Le Directeur

N/Réf. : 274/89/APS n° 685-0269/MME/sn *J*

Objet : Demande d'avance de fonds.

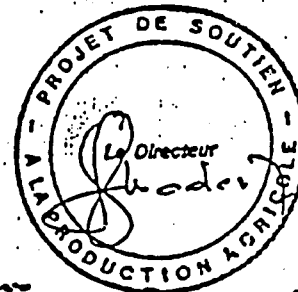
Monsieur,

Je vous prie de bien vouloir accorder au Projet APS, une avance de fonds pour couvrir nos besoins pour la période allant du 1er août au 31 octobre 1989.

Vous trouverez en annexe, nos estimations pour cette même période.

Veillez agréer, Monsieur, l'expression de mes sentiments distingués.

P. J. : Une (1).



Mr. Amadou Moustapha Sougoufara

A
Monsieur Doral WATTS
Responsable du Projet de Soutien
à la Production Agricole
à l'USAID

D A K A R
République du Sénégal

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CROUZET-GROTE

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ANNEXE N° 45

PREVISIONS TRIMESTRIELLES DE DEPENSES
EN MONNAIE LOCALE
(Voir Annexe N° 13)

EXHIBIT N° 13

THREE-MOTH PROJECTED LOCAL CURRENCY
EXPENDITURES
(Cross Reference Exhibit N° 13)

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PROJECTED LOCAL CURRENCY
EXPENDITURES

SEPTEMBER - OCTOBER 1989

LINE ITEM	AUGUST	SEPTEMBER	OCTOBER	TOTAL
I. LOCAL EMPLOYEE SALARIES				
EXISTING PERSONNEL				
Administrator	428 400	428 400	428 400	1 285 200
Accounting 1	283 500	283 500	283 500	850 500
Accounting 2	330 000	330 000	330 000	990 000
Bilingual secretary	283 500	283 500	283 500	850 500
Secretary	236 250	236 250	236 250	708 750
Drivers	236 250	236 250	236 250	708 750
Passenger	68 250	68 250	68 250	204 750
Van	47 250	47 250	47 250	141 750
Social security	460 102	460 102	460 102	1 380 306
SUBTOTAL	2 373 502	2 373 502	2 373 502	7 120 506
ADDITIONAL PERSONNEL				
Secretary	236 250	236 250	236 250	708 750
Assistant administrator	350 000	350 000	350 000	1 050 000
Translator	400 000	400 000	400 000	1 200 000
SUBTOTAL	986 250	986 250	986 250	2 958 750
GRAND TOTAL SALARIES	3 359 752	3 359 752	3 359 752	10 079 256
LOCAL EMPLOYEE FRINGES				
Fringe benefits (20.4 % /sal.)	685 389	685 389	685 389	2 056 167
Transportation	117 000	117 000	117 000	351 000
Bus project DIR./DEP.DIR.	330 000	0	0	330 000
SUBTOTAL	1 132 389	802 389	802 389	2 737 167
TOTAL LOCAL SALARIES/FRINGES	4 492 141	4 162 141	4 162 141	12 816 423
II. TRANSPORTATION/TRAVEL				
Fuel/vehicles (trim. per veh.)	450 000	450 000	450 000	1 350 000
Maintenance/veh. (trim. per veh.)	900 000	900 000	900 000	2 700 000
TOTAL TRANSPORTATION/TRAVEL	1 350 000	1 350 000	1 350 000	4 050 000
III. PER DIEM				
Per diem local personnel,				

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REJECTED LOCAL CURRENCY

EXPENDITURES

AUGUST - SEPTEMBER - OCTOBER 1989

LINE ITEM	AUGUST	SEPTEMBER	OCTOBER	TOTAL
rection, technical assistance.	2 100 000	2 100 000	2 100 000	6 300 000
TOTAL PER DIEM	2 100 000	2 100 000	2 100 000	6 300 000
GRAND TOTAL TRANSP./TRAVEL/P.DIEM	3 450 000	3 450 000	3 450 000	10 350 000
V. HOUSING TECHNICAL ASSISTANCE				
Jean G. CROUZET	1 300 000	0	1 300 000	2 600 000
AUDIO BRAGANTINI	1 036 000	0	1 036 000	2 072 000
CQUES DENIS	550 000	1 100 000	0	1 650 000
PATRICIA O'NEILL	414 000	414 000	414 000	1 242 000
ing repairs/DAKAR	900 000	900 000	900 000	2 700 000
using repairs/BAMBEY	0	0	6 500 000	6 500 000
guards (4*3 guards)	720 000	720 000	720 000	2 160 000
otel Technical Assist./BAMBEY	0	729 000	364 500	1 093 500
otel Statician Technical Assist.	0	729 000	364 500	1 093 500
ilities	200 000	200 000	200 000	600 000
TOTAL HOUSING TECHNICAL ASSIST.	5 120 000	4 792 000	11 799 000	21 711 000
V. OTHERS COSTS				
office rental	2 682 000	0	0	2 682 000
office electricity	400 000	400 000	400 000	1 200 000
office telephone	350 000	350 000	350 000	1 050 000
international telecommunications	500 000	500 000	500 000	1 500 000
ical postage	30 000	30 000	30 000	90 000
Express postal international DHL	150 000	150 000	150 000	450 000
Maintenance office equipment	150 000	150 000	150 000	450 000
office supplies	1 759 991	750 000	750 000	3 259 991
oc medical costs	150 000	150 000	150 000	450 000
isas, etc	30 000	30 000	30 000	90 000
dit	700 000	0	0	700 000
nk charges	15 000	15 000	15 000	45 000
Reproduction and printing	600 000	600 000	600 000	1 800 000
ransport and removal	500 000	500 000	500 000	1 500 000
ransit/storage (TRANSSENE)	4 756 586	1 800 000	600 000	7 156 586
TOTAL OTHERS COSTS	12 773 577	5 425 000	4 225 000	22 423 577
VI. EQUIPMENT				
r conditioners	1 400 000	1 400 000	1 400 000	4 200 000
otocopiers	1 500 000	0	0	1 500 000
office equipment	4 000 000	0	0	4 000 000

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PROJECTED LOCAL CURRENCY
EXPENDITURES

AUGUST - SEPTEMBER - OCTOBER 1989

LINE ITEM	AUGUST	SEPTEMBER	OCTOBER	TOTAL
TRAFOR invoices	2 553 170	0		2 553 170
TOTAL EQUIPMENT	9 453 170	1 400 000	1 400 000	12 253 170
VII. OTHERS				
ish language classes	2 000 000	2 000 000	2 000 000	6 000 000
ubl. (radio, tv, printed matter)	4 000 000	0		4 000 000
TOTAL OTHERS	6 000 000	2 000 000	2 000 000	10 000 000
GRAND TOTAL I THROUGH VII	41 288 888	21 229 141	27 036 141	89 554 170

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CROUZET-GROTE

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ANNEXE N° 46

RAPPROCHEMENT BANCAIRE
(Voir Annexe N° 8)

EXHIBIT N° 46

BANK RECONCILIATION
(Cross Reference Exhibit N° 8)

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Date 10/05/89
06-89-0038

APS - CHEMOMICS INT'L
Posted Transaction List
For The Periods 06-89 Through 06-89
as of 05/30/89

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Pd Post	Jl Tp	Batch No	Acct	Sub	Ta Tp	Pz Zn	Ref No	Iran Date	Transaction Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
			1030						Regular Checking-Banque				
06-89	DM	000089	1030		000000	GL 06-89	160854	09/01/89	FAMARA MASSALY		0.00	120000.00	
06-89	DM	000090	1030		000000	GL 06-89	160855	09/01/89	KISMA VAGUE		0.00	120000.00	
06-89	DM	000091	1030		000000	GL 06-89	160856	09/01/89	ALASSANE BAKHOUM		0.00	120000.00	
06-89	DM	000092	1030		000000	GL 06-89	160857	09/01/89	HAROUNA SOUMARE		0.00	120000.00	
06-89	DM	000093	1030		000000	GL 06-89	160858	09/01/89	J.P.CARVALHO		0.00	40000.00	
06-89	DM	000094	1030		000000	GL 06-89	160859	09/05/89	STANDING IMMOBILIER		0.00	1100000.00	
06-89	DM	000095	1030		000000	GL 06-89	160860	09/05/89	FAMARA MASSALY		0.00	24000.00	
06-89	DM	000096	1030		000000	GL 06-89	160861	09/05/89	C.G.B		0.00	414575.00	
06-89	DM	000097	1030		000000	GL 06-89	160862	09/13/89	CPS SENEGAL		0.00	105000.00	
06-89	DM	000098	1030		000000	GL 06-89	160863	09/13/89	STRAFOR		0.00	30000.00	
06-89	DM	000099	1030		000000	GL 06-89	160864	09/13/89	NOUVELLE PAP.SARRAUT		0.00	148000.00	
06-89	DM	000100	1030		000000	GL 06-89	160865	09/13/89	S.D.R		0.00	39000.00	
06-89	DM	000101	1030		000000	GL 06-89	160866	09/13/89	FAMARA MASSALY		0.00	120000.00	
06-89	DM	000102	1030		000000	GL 06-89	160867	09/13/89	KISMA VAGUE		0.00	120000.00	
06-89	DM	000103	1030		000000	GL 06-89	160868	09/13/89	ALASSANE BAKHOUM		0.00	120000.00	
06-89	DM	000104	1030		000000	GL 06-89	160869	09/13/89	HAROUNA SOUMARE		0.00	120000.00	
06-89	DM	000105	1030		000000	GL 06-89	160870	09/13/89	JEAN P.CARVALHO		0.00	120000.00	
06-89	DM	000106	1030		000000	GL 06-89	92158	09/11/89	PERCEPTION DEX SOURCE		0.00	365790.00	
06-89	DM	000107	1030		000000	GL 06-89		09/11/89	CITIBANK		0.00	3510.00	
06-89	DM	000108	1030		000000	GL 06-89	92170	09/14/89	SENELEC		0.00	370100.00	
06-89	DM	000109	1030		000000	GL 06-89		09/14/89	CITIBANK		0.00	3510.00	
06-89	DM	000110	1030		000000	GL 06-89	160872	09/19/89	JACQUES C. DENIS		0.00	382400.00	
06-89	DM	000111	1030		000000	GL 06-89	160873	09/22/89	IPX INTER-ENTREP.		0.00	50161.00	
06-89	DM	000112	1030		000000	GL 06-89	160874	09/22/89	SIDY GUEYE		0.00	21000.00	
06-89	DM	000113	1030		000000	GL 06-89	160875	09/22/89	IBRAHIMA SOUMAH		0.00	6000.00	
06-89	DM	000114	1030		000000	GL 06-89	160876	09/22/89	JACQUES.C.DENIS		0.00	21000.00	
06-89	DM	000115	1030		000000	GL 06-89	160877	09/22/89	MASSELA		0.00	10000.00	
06-89	DM	000116	1030		000000	GL 06-89	160878	09/22/89	COPIE 2000		0.00	14000.00	
06-89	DM	000117	1030		000000	GL 06-89	160879	09/22/89	MANSOUR SOW		0.00	173700.00	
06-89	DM	000119	1030		000000	GL 06-89	160880	09/22/89	M'DEYE S. SECK		0.00	192700.00	
06-89	DM	000121	1030		000000	GL 06-89	160882	09/22/89	COUMBA D.GUEYE		0.00	181000.00	
06-89	DM	000128	1030		000000	GL 06-89	160884	09/22/89	SALIOU SAMBOU		0.00	300100.00	
06-89	DM	000130	1030		000000	GL 06-89	160885	09/22/89	ANNA SAER		0.00	38400.00	
06-89	DM	000086	1030		000000	GL 06-89		09/13/89	DEPOSIT	21000.00		0.00	
06-89	DM	000087	1030		000000	GL 06-89		09/13/89	DEPOSIT	21000.00		0.00	
06-89	DM	000088	1030		000000	GL 06-89		09/13/89	DEPOSIT	200000.00		0.00	
06-89	DM	000132	1030		000000	GL 06-89	160887	09/22/89	OUSMANE DIEDHIOU		0.00	225900.00	
06-89	DM	000134	1030		000000	GL 06-89	160889	09/22/89	MANS HARY DIOUF		0.00	288900.00	
06-89	DM	000137	1030		000000	GL 06-89	160890	09/22/89	FATOU DIALLO		0.00	183600.00	
06-89	DM	000140	1030		000000	GL 06-89	160891	09/22/89	BABACAR SENE		0.00	72100.00	
06-89	DM	000142	1030		000000	GL 06-89	160892	09/22/89	BASSIROU SOUGOUFARA		0.00	66600.00	
06-89	DM	000144	1030		000000	GL 06-89	160893	09/22/89	GIBRIL JOBE		0.00	52600.00	
06-89	DM	000146	1030		000000	GL 06-89	160894	09/22/89	IBRAHIMA SOUMAH		0.00	59300.00	
06-89	DM	000147	1030		000000	GL 06-89	160895	09/25/89	INDEGA BOUBANZ		0.00	60000.00	
06-89	DM	000148	1030		000000	GL 06-89	160896	09/25/89	HAKIDOU EOMAIN		0.00	60000.00	
06-89	DM	000149	1030		000000	GL 06-89	160897	09/25/89	MAMADOU A. DIALLO		0.00	60000.00	
06-89	DM	000150	1030		000000	GL 06-89	160898	09/25/89	OMAR THIAO		0.00	60000.00	
06-89	DM	000151	1030		000000	GL 06-89	160899	09/25/89	MAMADOU SANE		0.00	60000.00	
06-89	DM	000152	1030		000000	GL 06-89	160900	09/25/89	DAVID BOUBANE		0.00	60000.00	
06-89	DM	000153	1030		000000	GL 06-89	164101	09/25/89	IBOU FAYE		0.00	60000.00	

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Pd Post	Jl Tp	Batch No	Acct	In. Sub	Pd Tp	Ref Ex	Tran No	Date	Transaction Description	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
06-89	DM	000154	1030	000000	GL	06-89	164102	09/26/89	MANE SANON FATE		0.00	60000.00	-
06-89	DM	000155	1030	000000	GL	06-89	164103	09/26/89	AMADOU K.SOUGOUPARA		0.00	360000.00	-
06-89	DM	000156	1030	000000	GL	06-89	164104	09/27/89	JACQUES . DENIS		0.00	42000.00	-
06-89	DM	000157	1030	000000	GL	06-89	164105	09/27/89	IBRAHIMA SOUMAH		0.00	12000.00	-
06-89	DM	000158	1030	000000	GL	06-89	164106	09/27/89	AGENCE IMMOB.CANARA		0.00	1036000.00	-
06-89	DM	000160	1030	000000	GL	06-89		09/28/89	DEPOSIT		0.00	21000.00	¢
06-89	MC	000159	1030	000000	GL	06-89		09/28/89	DEPOSIT		0.00	21000.00	¢
06-89	RM	000161	1030	000000	GL	06-89		09/29/89	DEPOSIT	21000.00	¢	0.00	
06-89	DM	000162	1030	000000	GL	06-89	164107	09/28/89	SALIOU SANBOU		0.00	168000.00	-
06-89	DM	000163	1030	000000	GL	06-89	164108	09/28/89	BABACAR SENE		0.00	48000.00	-
06-89	DM	000174	1030	000000	GL	06-89	92236	09/29/89	SONATEL		0.00	88000.00	-
06-89	DM	000175	1030	000000	GL	06-89	02236	09/29/89	CITIBANK		0.00	3510.00	-
Account Total										56944525.00	263000.00	9126116.00	48081409.00
**Total Assets										56944525.00	263000.00	9126116.00	48081409.00
Total											263000.00	9126116.00	

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AGRICULTURAL PRODUCTION SUPPORT -
CHEFONICS
2 PLACE DE L'INDEPENDANCE
IMMEUBLE SDIH - D4
DAKAR/SENEGAL

TEL: 23.29.81
TELEX: 21662
DAKAR - R.P. 3391

Courrier arrivé
le 23/10/89
sous le no 689

000

COMP

RELEVÉ DE COMPTE
ACCOUNT STATEMENT

PERIODE DU FROM AU TO	01/09/89 31/10/89	COMPTES ACCOMPTES No	9004523552	EXTRAIT No Statement No	0004	DEVISE CURRENCY	CGA
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DATE DATE	DESCRIPTION DESCRIPTION	REFERENCE REFERENCE	DATE VALEUR DATE VALUE	DEBIT DEBIT	CREDIT CREDIT	SOLDE BALANCE
	ANCIEN SOLDE / BALANCE FWD					03,090,050
01/09	CITI CK PAYMT	160850		90,000		
01/09	CITI CK PAYMT	160851		30,000		
01/09	CITI CK PAYMT	160852		150,000		
01/09	CITI CK PAYMT	160836		500		
01/09	CITI CK PAYMT	160809		118,200		
04/09	CITI CK PAYMT	160843		1,125,000		62,707,950
04/09	CITI CK PAYMT	160853		61,887		
04/09	CITI CK PAYMT	160856		120,000		
04/09	CITI CK PAYMT	160854		120,000		
04/09	CK CLEAR HOUSE	160848		1,242,000		60,039,063
06/09	CITI CK PAYMT	160841		135,000		
06/09	CITI CK PAYMT	160846		49,650		59,854,413
07/09	CITI CK PAYMT	160810		138,020		
07/09	CITI CK PAYMT	160844		25,129		
07/09	CITI CK PAYMT	160845		00,210		
07/09	CITI CK PAYMT	160849		61,050		
07/09	CK CLEAR HOUSE	160859		1,100,000		58,443,374
11/09	DRAFTS/MC	8892158		369,300		58,074,074
12/09	CASH DEPOSIT	120989			200,000	
12/09	CASH DEPOSIT	120989			21,000	
12/09	CK CLEAR HOUSE	160806		2,553,170		55,741,904
13/09	CITI CK PAYMT	160821		60,000		
13/09	CITI CK PAYMT	160861		414,575		
13/09	CITI CK PAYMT	160855		120,000		55,147,329
14/09	DRAFTS/MC	8892170		373,610		
14/09	CITI CK PAYMT	160868		120,000		
14/09	CITI CK PAYMT	160860		24,000		54,629,719
.../..						
		NOMBRE DEBITS / NUMBER OF DEBITS		NOMBRE CREDITS / NUMBER OF CREDITS		

Veillez avoir l'obligeance de vérifier l'exactitude de ce relevé. Il sera considéré approuvé, sauf réclamation écrite de votre part à cette agence, dans les 30 jours qui suivront la date du relevé.

Please check this statement for errors. Unless you notify CITIBANK Dakar in writing to the contrary within 30 days, we will assume that you agree.



AGRICULTURAL PRODUCTION SUPPORT

CHEROUALY
2 PLACE DE L'INDEPENDANCE
IMMEUBLE SDIH - D4
DAKAR/SENEGAL

TEL: 3.29.81
TELEX: 21662
DAKAR - B.P. 3391

000

PAGE: 2

RELEVÉ DE COMPTE
ACCOUNT STATEMENT

PERIODE DU FROM CAUT	29/09/89 01/10/89	COMPTE No ACCOUNT No	9004513552	EXTRAIT No Statement No	00000	DEVISE CURRENCY	
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DATE DATE	DESCRIPTION DESCRIPTION	REFERENCE REFERENCE	DATE DATE VALEUR VALUES	DEBIT DEBIT	CREDIT CREDIT	SOLDE BALANCE
	ANCIEN SOLDE / BALANCE FWD					54,629,719
14/09	CITI CK PAYMT	160866		120,000		54,509,719
15/09	CITI CK PAYMT	160862		105,000		
15/09	CITI CK PAYMT	160864		148,000		
15/09	CITI CK PAYMT	160869		120,000		
15/09	CITI CK PAYMT	160857		120,000		
15/09	CITI CK PAYMT	160858		40,000		
15/09	CITI CK PAYMT	160870		120,000		53,856,719
18/09	CK CLEAR HOUSE	160863		30,000		
18/09	CK CLEAR HOUSE	160865		39,000		53,787,719
20/09	CITI CK PAYMT	160872		389,400		53,398,319
22/09	CITI CK PAYMT	160884		300,100		
22/09	CITI CK PAYMT	160882		181,000		
2/09	CITI CK PAYMT	160889		288,900		
22/09	CITI CK PAYMT	160890		183,600		52,444,719
23/09	CITI CK PAYMT	160887		220,000		
23/09	CITI CK PAYMT	160885		102,700		
25/09	CITI CK PAYMT	160885		38,400		
25/09	CITI CK PAYMT	150874		21,000		
25/09	CITI CK PAYMT	160875		6,000		51,959,719
26/09	CITI CK PAYMT	160894		59,300		
26/09	CITI CK PAYMT	160832		58,200		
26/09	CITI CK PAYMT	160893		52,600		
26/09	CITI CK PAYMT	160891		72,100		
26/09	CITI CK PAYMT	160892		66,600		51,650,919
27/09	CITI CK PAYMT	160899		60,000		
27/09	CITI CK PAYMT	160898		60,000		
27/09	CITI CK PAYMT	160896		60,000		51,470,919

2401
Cont

NOMBRE DEBIT NUMBER OF DEBITS	NOMBRE CREDIT NUMBER OF CREDITS	SOLDE BALANCE
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Veuillez avoir l'obligeance de vérifier l'exactitude de ce relevé. Il sera considéré approuvé, sauf réclamation écrite de votre part à cette agence, dans les 30 jours qui suivront la date du relevé.
Please check this statement for errors. Unless you notify CITIBANK Dakar in writing to the contrary within 30 days, we will assume that you agree.



AGRICULTURAL PRODUCTION SUPPORT -
CHEMONICS
2 PLACE DE L'INDEPENDANCE
IMMEUBLE SDIH - D4
DAKAR/SENEGAL

TEL: 23.29.81
TELEX: 21662
DAKAR - SENEGAL

000

PAGE: 3

RELEVÉ DE COMPTE
ACCOUNT STATEMENT

PERIODE FROM/TO	29/09/89	COMPTENUMBER	9004613552	STATEMENT NO	0004	DEVISE CURRENCY	CF
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DATE	DESCRIPTION	REFERENCE	DATE	DEBIT	CREDIT	SOLDE
DATE	DESCRIPTION	REFERENCE	DATE	DEBIT	CREDIT	BALANCE
	ANCIEN SOLDE / BALANCE FWD					51,470,919
27/09	CITI CK PAYMT	160895		00,000		
27/09	CITI CK PAYMT	160877		785,660		
27/09	CITI CK PAYMT	160876		21,000		
27/09	CITI CK PAYMT	164102		60,000		
27/09	CITI CK PAYMT	164101		60,000		
27/09	CITI CK PAYMT	160897		60,000		50,424,259
28/09	CITI CK PAYMT	160900		60,000		
28/09	CK CLEAR HOUSE	160873		50,161		50,314,098
29/09	CITI CK PAYMT	164107		168,000		
29/09	CITI CK PAYMT	164108		48,000		
29/09	CITI CK PAYMT	160879		173,700		
29/09	DRAFTS/MC	8892236		91,510		
9/09	CITI CK PAYMT	164104		42,000		
9/09	CITI CK PAYMT	164105		12,000		49,778,688

4.01.4
contin

Veuillez avoir l'obligeance de vérifier l'exactitude de ce relevé. Il sera considéré approuvé, sauf réclamation écrite de votre part à cette agence, dans les 30 jours qui suivront la date du relevé.
Please check this statement for errors. Unless you notify CITIBANK Dakar in writing to the contrary within 30 days, we will assume that you agree.

**APS
PROJECT**

**PROCEDURES
MANUAL**

PREPARED BY:
CROUZET-GROTE

DATE : 11/89

REVISÉ BY :
PRONOUST

DATE : 8/90

DESCRIPTION

CHAPTER

5

DIVISION

D

SECTION

5

PAGE 1 OF 2

ANNEXE NO 47

PREVISION MENSUELLE DE TRESORERIE

=====

EXHIBIT NO 47

MONTHLY CASH FORECAST

237

A P S

SITUATION DU COMPTE BANCAIRE AU : 30-10-1989

SOLDE AU : 27-10-89 30 861 915

REGLEMENTS FOURNISSEURS DU : 30-10-89 1 755 035

29 106 880

PROVISIONS DEPENSES AU : OCTOBRE NOVEMBRE

	OCTOBRE	NOVEMBRE
SALAIRES CHARGES SOCIALES	0	3 281 620
GARDIENS	0	480 000
ELECTRICITE A. TECHNIQUE	0	636 000
BOHAN ET TRISSIERE	0	19 000
PER DIEM ETUDIANTS	0	0
TRAINING TOBREL	0	1 125 000
AFRICAUTO	0	0
CLAIRAFRIQUE	0	121 205
GIE NISSAN	0	0
ST-PAUL	0	19 500
BONUS ADJOINT DIRSCTEUR	0	150 000
BONUS DIRECTEUR		180 000
LOYER DENIS BRAGANTINI		0
TELEPHONE APS		1 036 300
ELECTRICITE APS		600 000
CARROSSERIE PAIDHERBE		400 000
GALAISE AUTO.		473 290
LOCATJON MICRO ORDINATEUR		159 464
		78 250

0 8 759 329

SOLDE BANQUE PREVISIONNEL 29 106 880 20 347 551

231

**APS
PROJECT**

**PROCEDURES
MANUAL**

PREPARED BY: CROUZET-GROTE	DESCRIPTION <u>ANNEX A</u> <u>HOW TO USE FILES AND DISKS</u>	CHAPTER	A
DATE : 11/89		DIVISION	0
REVISÉ BY : PRONOVOST		SECTION	0
DATE : 8/90		PAGE 1 OF	3

The Procedures Manual has been entirely designed and produced with FlowChart and WordPerfect software.

Every graph, chart and page in this Manual has been recorded and saved in individual files which allows for amendments, modifications and changes as need, without having to enter again all data.

This method will make it possible to keep the procedures manual up-to-date throughout the Project life and to bring in improvements deemed necessary after changes in orientation, programmes or systems.

The Manual has been designed to be interactive :

- A manual presented on loose sheets in a ring binder. It is divided into Chapters, Divisions, Sections numbered in a Page 1 to N sequence - N being the total number of pages.
- The Manual will be used by members of the Technical Committee and observers for them to understand the concept used, information Flow and its usefulness in decision making.
- The Manual will also be used by the Project Management, Agents and Staff in charge of implementing the Agricultural Production Support Project.
- The Manual format allows for flexibility in adding Chapters, Divisions, Sections or Pages.

135

APS
PROJECT

PROCEDURES
MANUAL

PREPARED BY:
CROUZET-GROTE

DATE : 11/89

REVISED BY :
PRONOUST

DATE : 8/90

DESCRIPTION

ANNEX A

HOW TO USE FILES

CHAPTER

A

DIVISION

0

SECTION

0

PAGE 2 OF 3

The Procedures Manual consists of 1 diskette :

ALL FILE NAMES ARE INDICATED AT THE BOTTOM OF EACH PAGE OF THE MANUAL. REFER TO FLOPPY DISKS TO FIND AND MODIFY FILES :

1. Diskette NO 1 contains :

ASECT3A	2199	9-06-90	8:57a
ASECT1C	3148	9-04-90	10:10a
ACRONYME	2150	9-03-90	4:49p
ASECT3	1643	9-06-90	8:52a
ASECT5A	1765	9-06-90	11:24a
ASECT2A	2727	9-04-90	11:15a
AINTROA	3294	9-03-90	5:28p
TABCONT	4088	9-03-90	4:29p
ASECT2B	1575	9-04-90	11:18a
ASECT2C	6112	9-04-90	11:26a
ASEC2C5B	3293	9-04-90	11:50a
ASEC2C5A	3758	9-04-90	11:47a
ASEC2C5C	1680	9-04-90	11:52a
ASECT2D	1589	9-04-90	11:55a
AREMER	2346	9-03-90	4:18p
ASECT1B	14489	9-04-90	3:52p
ASECT2	1941	9-04-90	11:00a
ASECT1A	4204	9-04-90	9:43a
ASECT3A2	2774	9-06-90	9:03a
ASECT3A1	2639	9-06-90	9:01a
ASECT3A4	2342	9-06-90	10:24a
ASECT3A3	2537	9-06-90	10:22a
ASECT4B	2275	9-06-90	11:04a

Strike a key when ready . . .

13/8

APS
PROJECT

PROCEDURES
MANUAL

PREPARED BY: CROUZET-GROTE	DESCRIPTION ANNEX A <u>HOW TO USE FILES</u>	CHAPTER	A
DATE : 11/89		DIVISION	0
REVISED BY : PRONOUST		SECTION	0
DATE : 8/90		PAGE 3 OF 3	

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Strike a key when ready . . .
ASECT4A      1717  9-06-90  11:01a
ASECT3A5     2400  9-06-90  10:28a
ASECT3A6     2825  9-06-90  10:30a
ASECT3B      1824  9-06-90  10:37a
TRIPREPO     1970  9-07-90   5:13p
ASECT4C      4503  9-06-90  11:08a
ASECT3C      2950  9-06-90  10:50a
ASECT3B1     2544  9-06-90  10:41a
ASECT3B2     4741  9-06-90  10:46a
ASECT3D      2420  9-06-90  10:54a
ASECT4       1774  9-06-90  10:59a
AINTRO1      1333  9-03-90   5:06p
ASECT4D      1854  9-06-90  11:10a
AANNEXA      3469  9-08-90  11:17a
ASECT5       1663  9-06-90  11:23a
ASECT4G      2323  9-06-90  11:17a
ASECT4F      1931  9-06-90  11:18a
ASECT5B      2067  9-06-90  11:29a
ASECT5C      1733  9-06-90  11:35a
AINTROB      2675  9-03-90   5:24p
ASECT5D      2307  9-06-90  11:36a
AINTR0C      3923  9-03-90   5:53p
ASECT4E      5813  9-07-90   5:21p
Strike a key when ready . . .

AINTR0D      2112  9-04-90   8:40a
AINTR0D1     3539  9-04-90   9:06a
AINTR0D2     2333  9-04-90   9:25a
ASECT1       1310  9-04-90   9:32a
ASECT1D      3265  9-04-90  10:55a
EXHIBIT      10617  9-07-90  10:47a
ASECT4C1     8380  9-07-90   3:56p
  
```

53 File(s) 167936 bytes free

C:\>

737