

INVESTIGATION REPORT

Global Fund Grants to Mali

Irregularities under HIV Round 4 Grant

GF-OIG-14-015 ■ 6 October 2014



Investigation of Global Fund Grants to the Republic of Mali

**Irregularities under HIV Round 4 Grant (MAL-405-G02-H)
(Case №: 172/2009)**

GF-OIG-14-015

Categories – Collusion / Fraud / Mismanagement Issues

Non-compliant expenditures - US\$ 2,210,113

Proposed recoveries - to be determined

Report published: 6 October 2014

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1. Background and Scope

The Global Fund has made commitments to the Republic of Mali under 12 grants and through seven Principal Recipients. Between 2003 and 30 June 2010, when the investigation field work started, disbursements totaled US\$ 71.8 million. Up to 30 June 2014, Mali has received US\$ 156.2 million in total funding from the Global Fund.

This investigation covered the largest grant to Mali (MAL-405-G02-H) of US\$ 45.2 million. The *Haut Conseil National de Lutte contre le Sida* (HCNLS) was the Principal Recipient for the grant which was active between July 2005 and June 2010. The grant targeted the expansion of integrated prevention and care networks for HIV/AIDS and sexually transmitted infections in the capital and different regions of Mali. Since 2011, HCNLS no longer serves as a Principal Recipient of the Global Fund although it does currently serve as sub-recipient of other Global Fund grants.¹

Prior to this investigation, the Office of the Inspector General (OIG) investigated two malaria and two tuberculosis grants managed by the Ministry of Health of Mali and identified serious fraudulent practices.² Subsequently, the OIG initiated this investigation into HIV grant MAL-405-G02-H, focusing mainly on expenditure incurred at HCNLS, and its three sub-recipients: *Arcad Sida*; *Comité Sectoriel de Lutte Contre le Sida* (CSLS); and *Groupe Pivot Santé Population (Groupe Pivot)*; as well as their respective sub sub-recipients. *Arcad Sida* and CSLS still serve as sub-recipients of Global Fund grants.³

HCNLS and a number of its sub-recipients and sub sub-recipients are also members of the Global Fund's Country Coordinating Mechanism⁴ in Mali.

In 2012, security issues resulting from tensions between the OIG and government officials forced the OIG to interrupt in-country work. Subsequent political unrest in the country halted the OIG investigation completely. This impacted both the scope and the following investigation deliverables:

- activities under two HIV grants to HCNLS and *Groupe Pivot* with a combined total of US\$ 8.1 million (as of 30 June 2010) were not reviewed;⁵
- confirmation of expenditures with third party vendors, verification that goods and services had been delivered, and bank statement reconciliations could not take place for all transactions;
- the degree of knowledge of the irregularities by the grant recipient staff (key individuals) could not be fully investigated; and

¹ Under a 'zero cash' policy and with United Nations Development Programme (UNDP) as the Principal Recipient

² http://www.theglobalfund.org/documents/oig/OIG_InvestigationMali01June2011WithBoardCoverNoteREDACTED_Report_en

³ Under a 'zero cash' policy and with UNDP as the Principal Recipient

⁴ This country-level multi-stakeholder partnership is responsible for developing and submitting grant proposals to the Global Fund based on priority needs at the national level. After grant approval, they oversee progress during implementation.

⁵ Grants MAL-809-G07-H to *Groupe Pivot* and MAL-809-G08-H to HCNLS

- additional red flags identified for transactions under the grant MAL-405-G02-H included in this report could not be fully investigated and have not been included in the non-compliant amount.

In October 2013, the Office of the Auditor General of Mali published its 2012 annual report, which summarized the audit of expenditures of HCNLS and its three sub-recipients under grants MAL-405-G02-H and MAL-809-G08-H. This audit identified irregularities totaling US\$ 305,618 in relation to expenditures of the sub-recipients and sub sub-recipients:

- expenditures of *Arcad Sida*: US\$ 223,704;
- expenditures of CSLS: US\$ 8,405; and
- expenditures of *Groupe Pivot*: US\$ 73,509.

The Office of the Auditor General referred the irregularities to the General Prosecutor (*le Procureur de la République*). The Office of the Auditor General declined the OIG's request to share the individual audit reports stating that due to the legal and regulatory framework in Mali, wider communication of such reports is not permitted.

In early 2014, in compliance with grant closure requirements and after consultation with the OIG, the Secretariat commissioned an external audit of expenditures under three grants incurred by HCNLS, *Groupe Pivot*, their sub-recipients and sub sub-recipients.⁶ The audit findings on all of the grants documented significant internal control weaknesses, including non-compliance with procedures to ensure competitive procurements. Similar to the OIG investigation findings, the external audit findings identified numerous instances of collusive bidding, i.e. different vendor quotations prepared by the same party (similarities and the absence of relevant elements in vendor quotations) and inconsistency of dates in procurement documents suggesting their probable fabrication. The audit identified such transactions as non-compliant expenditures. The Secretariat is taking action in response to the audit findings and recommendations.

⁶ The audit covered the period between 1 July 2009 and 30 June 2010 under grant MAL-405-G02-H and between 2010 and 2012 under grant MAL-809-G08-H (both grants to HCNLS), as well as the period between 2010 and 2011 under grant MAL-809-G07-H to Groupe Pivot.

2. Executive Summary

The OIG findings

The investigation found irregularities in 357 procurement transactions by the Principal Recipient, HCNLS, its sub-recipients, and sub sub-recipients during the lifetime of the grant between 2005 and 2010. These transactions totaled US\$ 2,210,113⁷ and are considered to be non-compliant expenditures.⁸

Specifically, the procurement irregularities identified were:

- 347 transactions between 2005 and 2010 totaling US\$ 2,207,055 indicated collusion between vendors in the preparation of quotations submitted to the Principal Recipient, its sub-recipients or sub sub-recipients. Staff of the recipients, did not ensure the integrity of the procurement processes, notably ensuring the transparency of the process. It is reasonable to expect that such collusions would have been known, in part or in full by staff members of HCNLS, its sub-recipients and sub sub-recipients.
- For ten transactions between 2006 and 2008 totaling US\$ 3,058, grant recipient staff inappropriately used vendor invoice templates to generate supporting documentation for expenditure charged to the grant. In a number of cases, the vendors in question confirmed to the OIG that their templates had been misused.

Whilst the investigation process was obstructed and delayed by operational and security issues, the OIG bases its findings on the ‘preponderance of evidence’ in line with OIG methodology set out in Annex A of this report.

Prior to 2011 when “High-Level Independent Review Panel on Fiduciary Controls and Oversight Mechanisms of the Global Fund to Fight, Aids, Tuberculosis and Malaria” made its recommendations to improve the oversight of grant management, the OIG recognizes that a weaker control environment existed in Mali. Nevertheless, despite the actions taken since 2010 by the Secretariat, the OIG has concerns regarding the oversight capacity of the current Country Coordinating Mechanism in so far that its composition has not changed significantly since 2009, and still comprises members of HCNLS and its sub-recipients.

Actions taken by the Secretariat

In 2010, in response to the OIG’s preliminary findings, the Secretariat undertook a series of corrective and preventive risk management actions with respect to all grants in Mali. This involved the reduction of grant activities to essential services, the subsequent replacement of the Principal Recipients for some grants (including of HCNLS and *Groupe Pivot*), the recruitment of specialist support for the Country Coordinating Mechanism, the independent selection of international external auditors, and the implementation of additional safeguard policy measures. This involved:

⁷ According to the average exchange rate between 1 January 2005 and 31 December 2009 (479.312 West African Francs (CFA)/US\$) based on the Oanda database (www.oanda.com)

⁸ The OIG did not undertake an analysis of the potential overpricing of these procurements or verify proper delivery of goods and services.

- the reassessment of the procurement strategy for some of the Principal Recipients, e.g. increased consideration of the use of procurement agents and the pooled procurement mechanism (PPM);⁹
- requesting the Principal Recipients to establish and maintain lists of authorized vendors approved by the Global Fund’s Country Team;
- a “zero cash” policy at sub-recipient level; and
- the use of bank transfers or cross check for vendor payment instead of cash.

Agreed actions

In addition to these comprehensive measures, the Secretariat has agreed to the following additional actions:

- The OIG supports Secretariat action to recover from all parties responsible, expenditures of Global Fund grant funds which were not made in compliance with the terms of the program grant agreement.
- The Secretariat will implement further risk-mitigating measures with respect to the program oversight arrangements by the Country Coordinating Mechanism: e.g., the implementation of a Fiscal Agent to review principal and sub-recipient transactions, and strengthening financial controls to ensure bank account statements contain sufficient payment recipient details and the Local Fund Agent has direct access to bank account statements.
- The Country Team will suggest that the representation of various parties is improved within the Country Coordinating Mechanism, and a strong conflict of interest policy is put in place by the Country Coordinating Mechanism in order to mitigate the respective risks.

⁹ Through the PPM, the Principal Recipients can procure core health products through the PPM prequalified procurement services agents.

3. Findings and Agreed Actions

3.1. Procurement Irregularities

The OIG reviewed procurement documents available in the premises of HCNLS, *Arcad Sida*, CSLS and *Groupe Pivot*, for procurements undertaken by these entities and their sub sub-recipients. For each procurement procedure reviewed, the OIG specifically examined:

- the quotations submitted by each vendor (*facture proforma*);
- the invoice eventually submitted by the winning bidder (*facture*); and
- the bid analysis report prepared by the sub-recipient (*procès-verbal d'analyse des prix*).

The investigation identified irregularities for 347 procurement transactions, between 2005 and 2010, totaling US\$ 2,207,055 and undertaken by HCNLS or its recipients. The quotations submitted by different vendors for procurements showed strong similarities in format and content. Some vendors confirmed that the quotations submitted in their name were not genuine. The total number and value of transactions with irregularities allowing the OIG to conclude on their improper nature are as follows (see Annex C for details as well as Annex B, Section 1, for relevant examples):

Recipient	Number of transactions	Total value, US\$
HCNLS	4	26,893
<i>Arcad Sida</i>	135	1,147,494
CSLS	73	596,769
<i>Groupe Pivot</i>	135	435,899
Total	347	2,207,055

Table 1 – Transactions subject to procurement irregularities

The OIG found that the quotations linked to these transactions were not prepared independently and that vendors had colluded in their preparation. Considering that such irregularities were a wide spread concern for the whole grant, the OIG finds that a number of officials and/or staff members of HCNLS, *Arcad Sida*, CSLS, *Groupe Pivot* or their sub sub-recipients, would have been aware, in part or in full, of the bid similarities and collusions. As a result, they did not ensure transparent procurement processes.

HCNLS, as well as the Country Coordinating Mechanism in Mali (which also answered the OIG's request for comments on this investigation on behalf of HCNLS and its sub-recipients), in their responses to the OIG, stated that the similarities in the quotations of different vendors were not a sufficient indication of non-existence of vendors, collusion or misappropriation. HCNLS and the Country Coordinating Mechanism stated that the similarities could be explained by vendors in Mali using the services of editors who write standard invoices and quotations. These editors use the same templates or the same invoicing software and some vendors purchase pre-printed templates. HCNLS and the

Country Coordinating Mechanism asserted that several vendors from the area could have used the same editor services. HCNLS stated that this is common practice in Mali.

Collusion between vendors was nevertheless evident in the strong similarities that existed in the customized parts of the quotations that should have been filled out by each vendor for each particular procurement (e.g. vendor details, product descriptions, prices, etc.), rather than similarities in the standard parts. Such similarities were observed in a large number of transactions and in different goods or services categories rather than in isolated cases. According to OIG standards, this constitutes significant evidence of vendor collusion. The similarities identified included in particular:

- identical spelling mistakes;
- identical format in fonts and tables;
- identical description of proposed goods and/or services; and
- equal or almost equal prices.

(See Annex B, Section 1, for examples).

HCNLS and the Country Coordinating Mechanism stated that only by checking the vendors, could doubts be raised about their existence. The OIG contacted the vendors (particularly those that had lost) when they could be located and visited during the OIG in-country missions. The vendors confirmed that quotations bearing their name were not genuine (see Annex B, Section 1, for details).

Through the Country Coordinating Mechanism, HCNLS and its sub-recipients provided specific responses for a number of individual procurement transactions that the OIG found to be non-compliant. HCNLS submitted minutes prepared by notaries in relation to interviews with various (winning) vendors, who had received payment for these transactions. In contrast with the statements made to the OIG investigators, the vendors stated to the notary that their quotations were genuine (they had provided goods or services), that they did not know their competitors (the vendors who had lost the tender) and that it was possible to have similar quotations because they could have all used the same editor services (e.g. “public secretariats” or internet cafés). With one exception; the notary did not interview any of the losing vendors for the above procurements.

The OIG cannot accept the outcomes of subsequent vendor interviews organized by the procurement entity (e.g. HCNLS or its sub-recipients). In such scenarios, the vendors may be conflicted when asked to provide statements, which may not favor the procurement entity. In such cases, the OIG will make conclusions based on the primary evidence gathered.

Agreed Action 1: The Secretariat will seek to recover, from all parties responsible, expenditures of Global Fund grant funds which were not made in compliance with the terms of the program grant agreement, in accordance with the applicable legal rights and obligations, based on its determination of legal breach of the program grant agreement and associated determination of recoverability. The Secretariat will ensure such entities are held accountable for their grant management practices.

Agreed Action 2: The Country Team will put in place external Fiscal Agents to review transactions and verify the legitimacy of all bidders and suppliers involved in procurement by the principal and sub-recipients, should this mechanism be necessary to

mitigate mismanagement and fraud in addition to other measures already in place. The Country Team will seek that the Fiscal Agents are contracted directly by the Global Fund and not by the Principal Recipient, to maintain utmost independence.

Agreed Action 3: The Country Team will request that, whenever possible, the principal and sub-recipients authorize the banks to send their bank statements either to the Global Fund or to its authorized agents (e.g. the Local Fund Agent) directly from the banks, to support the financial review of progress update and disbursement reports (PUDRs) and working papers.

Agreed Action 4: The Country Team will request the principal and sub-recipients, which process payments, to negotiate with their banks to ensure, whenever possible, that bank account statements provide sufficient details to identify recipients of each payment or cash withdrawal.

3.2. Fabrication of Invoices

The OIG found that, for ten transactions between 2006 and 2008, totaling US\$ 3,058, a number of officials and/or staff members of *Arcad SIDA*, CSLS or their sub sub-recipients were involved in the fabrication of vendor invoice templates or rubber stamps and the subsequent submission of fabricated invoices charged to the grant. In a number of cases, the vendors confirmed to the OIG that their templates had been misused.

The total number and value of such transactions were as follows (see Annex D for details as well as Annex B, Section 2, for relevant examples):

Recipient	Number of transactions	Total value, US\$
<i>Arcad Sida</i>	4	375
CSLS	6	2,683
Total	10	3,058

Table 2 – Transactions subject to fabrication of invoices

During its review of procurement documentation, the OIG found invoice templates with preprinted vendor letterhead (in a number of cases, also pre-stamped with a rubber stamp). In one case, the template (on the letterhead of the vendor Somayaf) must have been used to prepare an invoice serving as the supporting documentation for expenditure of CSLS (see Annex B, Section 2, for details).

Following the review of the other transactions of *Arcad Sida*, CSLS and of their sub sub-recipients, the OIG identified other invoices charged to the grant that were fabricated, as confirmed by the vendors, which stated that they did not issue these invoices and/or that their signatures had been falsified.

For instance, when shown a number of prenumbered invoice templates by the OIG, staff at Hotel Embedjele confirmed that they had disappeared from the hotel records and had not been issued as valid invoices. This confirmed that, contrary to what could be observed from some or all of the invoices shown by the OIG, the hotel practically never provided its

rooms at the rate indicated on some of them, and never failed to charge the tourist tax. The OIG also observed that, on some of the invoices, the name of the client had been erased. Vendor Mamadou Sanogo confirmed that his signature and the content in the invoices demonstrated by the OIG had been falsified. (See Annex B, Section 2, for details).

See Section 3.1 regarding the responses of HCNLS and the Country Coordinating Mechanism to the OIG.

3.3. Additional Red Flags – Vendors with Identical Phone and PO Box Numbers

During its review of procurement documents, the OIG noted numerous instances where phone numbers or post office (PO) box numbers indicated on invoices and quotations submitted by different vendors were identical. This is an indicator or a red flag of relationships between these vendors and therefore of potential collusion. This would normally have been verified on the ground by the OIG, however, operational and security issues encountered by the OIG team affected the scope of the investigation. See Section 3.4 for further details.

In total, the investigation identified 264 transactions for payments to vendors submitting quotations and/or invoices, which displayed the same phone numbers as other vendors. The total number and value of such transactions were as follows (see Annex E for details as well as Annex B, Section 3, for relevant examples):

Recipient	Number of transactions ¹⁰	Total value, US\$
<i>Arcad Sida</i>	104	131,937
CSLS	54	99,178
<i>Groupe Pivot</i>	106	92,885
Total	264	324,000

Table 3 – Transactions related to vendors with identical phone numbers

In total, 21 transactions were identified for payments to vendors who submitted quotations and/or invoices showing the same PO box numbers as other vendors. The total number and value of such transactions were as follows (see Annex F for details as well as Annex B, Section 4, for relevant examples):

Recipient	Number of transactions ¹¹	Total value, US\$
<i>Arcad Sida</i>	9	23,337
CSLS	10	3,214
<i>Groupe Pivot</i>	2	384
Total	21	26,935

¹⁰ Besides the invoices for these transactions, the same phone or PO box numbers also appeared in various quotes submitted by the vendors (either to the same or another entity).

¹¹ Id.

Table 4 – Transactions related to vendors with identical PO box numbers

HCNLS, in its response to the OIG, stated that various vendors at the same address (e.g. at the same shopping center, or members of the same family undertaking different activities: renovation works, catering, etc.) could have identical phone or PO box numbers, and that this is not an indication of fraud. HCNLS stated that in Mali small vendors may share phone numbers and PO boxes, and that the same individual may undertake different activities in the name of different vendors while having the same phone or PO box number. The Country Coordinating Mechanism also stated in its response that it confirmed HCNLS statements. HCNLS and the Country Coordinating Mechanism (on behalf of HCNLS and its sub-recipients) provided explanations regarding the same phone numbers used by a number of vendors. The OIG subsequently cleared a number of these red flags and has summarized the remaining red flag transactions in Table 3 above.

3.4. Limitations and Difficulties Encountered

The operational and security issues encountered by the OIG team affected the scope and timelines of the investigation. Following public statements by the former President of Mali criticizing the OIG investigation, national authorities ceased cooperating and exchanging data with the OIG. HCNLS stated that this position was not taken against the investigation and its legitimacy, but rather against the discourteous methods used by the OIG team at the time.

During in-country missions, and after sharing the preliminary findings with the national authorities, the OIG team received threats from certain parties and were advised by the national prosecutor with whom they had been collaborating, that it was unsafe to remain in the country. The subsequent political unrest, including a coup in March 2012, also resulted in security risks and therefore impeded the investigation.

Due to these limitations, the OIG team has not been able to:

- complete the operational verification of the numerous red flags and inconsistencies raised by the paper records;
- contact and visit all relevant local vendors in order to verify their existence, confirm invoice amounts and detect further cases of collusive bidding and/or overpricing;
- review local registries of commerce and verify that vendors are companies in good standing;
- verify the delivery of equipment purchased at the regional level; and
- extend the investigation scope to review activities financed through other grants.

Obtaining additional explanations from the grant recipients and vendors involved to determine the full extent of the irregularities was not possible. Neither was it possible to establish the identity of the recipient staff who participated in, or condoned, such

wrongdoings. The activities financed through grants MAL-809-G07-H to *Groupe Pivot* and MAL-809-G08-H to HCNLS could also not be included in the scope.

Staff members of HCNLS and a number of its recipients are also members of the Country Coordinating Mechanism in Mali. This may have an adverse impact on the oversight function of the Country Coordinating Mechanism.

Agreed Action 5: The Country Team will suggest that the representation of various parties is improved within the Country Coordinating Mechanism, considering that its composition has not changed significantly since 2009, and it is mostly comprised of former principal and sub-recipients. Therefore, a strong conflict of interest policy should be put in place by the Country Coordinating Mechanism in order to mitigate the respective risks.

Agreed Action 6: The Country Team will suggest that the Country Coordinating Mechanism should ameliorate its oversight capacity in order to ensure that activities are implemented as planned, by providing strategic direction to the Principal Recipients, ensuring policies and procedures are respected and following up on key recommendations.

3.5. Due Process

The OIG communicated its findings to both the Principal Recipient and the Country Coordinating Mechanism in Mali and took their responses into account while finalizing this report.

The Principal Recipient, HCNLS, in its response, expressed the opinion that the OIG had followed due process in as far as recipients had been able to provide comments on the findings of this report; however, HCNLS regretted that recipient entities had not been asked to provide responses and justifications during the course of the actual investigation. HCNLS stated that the OIG had not followed due process in an investigation that had spanned a number of years and had involved limited communication with country counterparts. In this regard, the OIG wishes to highlight that its investigation process was obstructed and delayed by operational and security issues mentioned above. The OIG limited its findings to those it could nevertheless make based on the ‘preponderance of evidence’ in these challenging circumstances.

HCNLS also stated that the preliminary allegations made by the OIG since 2010 and related articles in the international press were excessive, compared to the findings included in this report which they feel has resulted in a loss of credibility of grant implementers in Mali. HCNLS stated that the findings in this report are in contrast with favorable results from other audits and programmatic assessments.

Nevertheless, the OIG emphasizes the significance of the findings in this report and supports the risk management actions taken by the Secretariat. The OIG considers these actions as be measured and proportional to the knowledge of the findings relating to programs funded in Mali, the leads and the red flags available to the Global Fund at the time these decisions were taken.

4. Conclusion

Based on the preponderance of evidence¹², the OIG concludes that HCNLS did not comply with the Standard Terms and Conditions (STC) of the program grant agreements.¹³ The investigation identified non-compliant expenditures totaling US\$ 2,210,113. Based on the findings in this report and in accordance with the program grant agreements for grant MAL-405-G02-H, the ultimate accountability for the use of grant funds remains with the Principal Recipient, HCNLS.

The OIG found that the root cause of the irregularities outlined in this report were due to the weak control environment in which grant recipients operated.

¹² Reasonable conclusions supported by adequate evidence

¹³ Specifically Articles 10.b.(3), 17.a.(1) and 27 of the agreement signed for Phase 1, and Articles 9, 18.a, 18.c and 21 of the agreement signed for Phase 2 of the grant

5. Table of Agreed Actions

The Secretariat has been undertaking a series of corrective and preventive risk management actions for the Mali portfolio. On the basis of its findings, the OIG proposed a number of additional actions that were agreed and have been partially completed by the Secretariat, as set out below:

No.	Category	Agreed action	Due date/ Secretariat's comments
1.	Fraud/ Collusion/ Mismanagement	The Secretariat will seek to recover, from all parties responsible, expenditures of Global Fund grant funds which were not made in compliance with the terms of the program grant agreement, in accordance with the applicable legal rights and obligations, based on its determination of legal breach of the program grant agreement and associated determination of recoverability. The Secretariat will ensure such entities are held accountable for their grant management practices.	3 months following the publication of the report
2.	Fraud/ Collusion/ Mismanagement	The Country Team will put in place external Fiscal Agents to review transactions and verify the legitimacy of all bidders and suppliers involved in procurement by the principal and sub-recipients, should this mechanism be necessary to mitigate mismanagement and fraud in addition to other measures already in place. The Country Team will seek that the Fiscal Agents are contracted directly by the Global Fund and not by the Principal Recipient, to maintain utmost independence.	1 month following the identification of the relevant risks by the Secretariat
3.	Fraud/ Mismanagement	The Country Team will request that, whenever possible, the principal and sub-recipients authorize the banks to send their bank statements either to the Global Fund or to its authorized agents (e.g. the Local Fund Agent) directly from the banks, to support the financial review of PUDRs and working papers.	31 December 2014
4.	Fraud/ Mismanagement	The Country Team will request the principal and sub-recipients, which process payments, to negotiate with their banks to ensure, whenever possible, that bank account statements provide sufficient details to identify recipients of each payment or cash withdrawal.	31 December 2014
5.	Fraud/ Collusion/ Mismanagement	The Country Team will suggest that the representation of various parties is improved within the Country Coordinating Mechanism, considering that its composition has not changed significantly since 2009, and it is mostly comprised of former principal and sub-recipients. Therefore, a strong conflict of interest policy should be put in place by the Country Coordinating Mechanism in order to mitigate the respective risks.	31 December 2014
6.	Fraud/ Collusion/ Mismanagement	The Country Team will suggest that the Country Coordinating Mechanism should ameliorate its oversight capacity in order to ensure that activities are implemented as planned, by providing strategic direction to the Principal Recipients, ensuring policies and procedures are respected and following up on key recommendations.	31 December 2014

Annex A The OIG Methodology

The OIG Investigations

The Investigations Unit of the OIG is responsible for conducting investigations of alleged fraud, abuse, misappropriation, corruption and mismanagement (collectively, “fraud and abuse”) within Global Fund financed programs and by Principal Recipients and Sub-Recipients, collectively “grant implementers”, Country Coordinating Mechanisms and Local Fund Agents, as well as suppliers and service providers.¹⁴

While the Global Fund does not typically have a direct relationship with the recipients’ suppliers, the scope of OIG’s work¹⁵ encompasses the activities of those suppliers with regard to the provision of goods and services. The authority required to fulfill this mandate includes access to suppliers’ documents and officials.¹⁶ The OIG relies on the cooperation of these suppliers to properly discharge its mandate.¹⁷

The OIG collected and scanned procurement and other documents, and retrieved computer hard drives from the offices of the HCNLS and its three Sub-Recipients. The OIG was assisted by an external firm and, together, reviewed the propriety of expenditures and procurement processes, and analyzed computer hard drives. As part of this investigation, the OIG fielded four missions to Mali between 2010 and 2012.

The OIG’s investigations aim to: (i) identify the specific nature and extent of fraud and abuse affecting Global Fund grants, (ii) identify the entities and individuals responsible for such wrongdoings, (iii) determine the amount of grant funds that may be compromised by fraud and abuse, and (iv), place the Organization in the best position to obtain recoveries through identification of the location or uses to which the misused funds have been put.

The OIG conducts administrative, not criminal, investigations. Its findings are based on facts and related analysis, which may include drawing reasonable inferences based upon established facts. Findings are established by a preponderance of credible and substantive evidence. All available evidence is considered by the OIG, including inculpatory and exculpatory information.¹⁸

¹⁴ Charter of the Office of the Inspector General (19 March 2013), available at http://theglobalfund.org/documents/oig/OIG_OfficeOfInspectorGeneral_Charter_en/, accessed 01 November 2013.

¹⁵ Charter of the Office of the Inspector General (19 March 2013) § 2, 9.5 and 9.7.

¹⁶ Ibid., § 17.1 and 17.2.

¹⁷ Global Fund Code of Conduct for Suppliers (15 December 2009), § 17-18, available at http://theglobalfund.org/documents/corporate/Corporate_CodeOfConductForSuppliers_Policy_en/, accessed 01 November 2013.

Note: Every grant is subject to the Global Fund’s Standard Terms and Conditions (STC) of the Program Grant Agreement signed for that grant. The above Code of Conduct may or may not apply to the grant.

¹⁸ These principles comply with the *Uniform Guidelines for Investigations*, Conference of International Investigators, June 2009; available at <http://www.un.org/Depts/oios/pages/uniformguidelines.html>, accessed 01 November 2013.

The OIG finds, assesses and reports on facts. On that basis, it makes determination on the compliance of expenditures with the grant agreements and details risk-prioritized Agreed Actions.

Such Agreed Actions may notably include identification of expenses deemed non-compliant for considerations of recovery, recommended administrative action related to grant management and recommendations for action under the Code of Conduct for Suppliers¹⁹ or the Code of Conduct for Recipients of Global Fund Resources²⁰ (the “Codes”), as appropriate. The OIG does not determine how the Secretariat will address these determinations and recommendations. Nor does it make judicial decisions or issue sanctions.²¹

Agreed Actions are agreed with the Secretariat to identify, mitigate and manage risks to the Global Fund and its recipients’ activities. The OIG defers to the Secretariat and, where appropriate, the recipients, their suppliers and/or the concerned national law enforcement agencies, for action upon the findings in its reports.

The OIG is an administrative body with no law enforcement powers. It cannot issue subpoenas or initiate criminal prosecutions. As a result, its ability to obtain information is limited to the rights to it under the grant agreements agreed to with recipients by the Global Fund, including the terms of its Codes, and on the willingness of witnesses and other interested parties to voluntarily provide information.

The OIG also provides the Global Fund Board with an analysis of lessons learned for the purpose of understanding and mitigating identified risks to the grant portfolio related to fraud and abuse.

Finally, the OIG may make referrals to national authorities for prosecution of any crimes or other violations of national laws, and supports such authorities as necessary throughout the process, as appropriate.

Applicable Concepts of Fraud and Abuse

The OIG bases its investigations on the contractual commitments undertaken by recipients and suppliers. It does so under the mandate set forth in its Charter to undertake investigations of allegations of fraud and abuse in Global Fund supported programs.

As such, it relies on the definitions of wrongdoing set out in the applicable grant agreements with the Global Fund and the contracts entered into by the recipients with other implementing entities in the course of program implementation.

¹⁹ See fn. 17, supra.

²⁰ Code of Conduct for Recipients of Global Fund Resources (16 July 2012) available at http://theglobalfund.org/documents/corporate/Corporate_CodeOfConductForRecipients_Policy_en/, accessed 01 November 2013.

Note: Every grant is subject to the STC of the Program Grant Agreement signed for that grant. The above Code of Conduct may or may not apply to the grant.

²¹ Charter of the Office of the Inspector General (19 March 2013) § 8.1

Such agreements with Sub-Recipients must notably include pass-through access rights and commitments to comply with the Codes. The Codes clarify the way in which recipients are expected to abide by the values of transparency, accountability and integrity which are critical to the success of funded programs. Specifically, the Code of Conduct for Recipients prohibits recipients from engaging in corruption, which includes the payment of bribes and kickbacks in relation to procurement activities.²²

The Codes notably provide the following and other definitions of the relevant concepts of wrongdoings:²³

- *“Anti-competitive practice” means any agreement, decision or practice which has as its object or effect the restriction or distortion of competition in any market.*
- *“Collusive practice” means an arrangement between two or more persons or entities designed to achieve an improper purpose, including influencing improperly the actions of another person or entity.*
- *“Conflict of Interest”: A conflict of interest arises when a Recipient or Recipient Representative participates in any particular Global Fund matter that may have a direct and predictable effect on a financial or other interest held by: (a) the Recipient; (b) the Recipient Representative; or (c) any person or institution associated with the Recipient or Recipient Representative by contractual, financial, agency, employment or personal relationship. For instance, conflicts of interest may exist when a Recipient or Recipient Representative has a financial or other interest that could affect the conduct of its duties and responsibilities to manage Global Fund Resources. A conflict of interest may also exist if a Recipient or Recipient Representative’s financial or other interest compromises or undermines the trust that Global Fund Resources are managed and utilized in a manner that is transparent, fair, honest and accountable.*
- *“Corrupt practice” means the offering, promising, giving, receiving or soliciting, directly or indirectly, of anything of value or any other advantage to influence improperly the actions of another person or entity.*
- *“Fraudulent practice” means any act or omission, including a misrepresentation that knowingly or recklessly misleads, or attempts to mislead, a person or entity to obtain a financial or other benefit or to avoid an obligation.*
- *“Misappropriation” is the intentional misuse or misdirection of money or property for purposes that are inconsistent with the authorized and intended purpose of the money or assets, including for the benefit of the individual, entity or person they favor, either directly or indirectly.*

²² Code of Conduct for Recipients of Global Fund Resources, section 3.4.

²³ Available at

http://theglobalfund.org/documents/corporate/Corporate_CodeOfConductForRecipients_Policy_en/ and

http://theglobalfund.org/documents/corporate/Corporate_CodeOfConductForSuppliers_Policy_en/

Determination of Compliance

The OIG presents factual findings which identify compliance issues by the recipients with the terms of the Global Fund's Standard Terms and Conditions (STC) of the Program Grant Agreement. Such compliance issues may have links to the expenditure of grant funds by recipients, which then raises the issue of the eligibility of these expenses for funding by the Global Fund. Such non-compliance is based on the provisions of the STC.²⁴ The OIG does not aim to conclude on the appropriateness of seeking refunds from recipients, or other sanctions on the basis of the provisions of the Program Grant Agreement.

Various provisions of the STC provide guidance on whether a program expense is eligible for funding by the Global Fund. It is worth noting that the terms described in this section are to apply to Sub-Recipients as well as Principal Recipients.²⁵

At a very fundamental level, it is the Principal Recipient's responsibility "to ensure that all Grant funds are prudently managed and shall take all necessary action to ensure that Grant funds are used solely for Program purposes and consistent with the terms of this Agreement".²⁶

In practice, this entails abiding by the activities and budgetary ceilings proposed in the Requests for Disbursement, which in turn must correspond to the Summary Budget(s) attached to Annex A of the Program Grant Agreement. While this is one reason for expenses to be ineligible, expending grant funds in breach of other provisions of the Program Grant Agreement also results in a determination of non-compliance.

Even when the expenses are made in line with approved budgets and work plans, and properly accounted for in the program's books and records, such expenses must be the result of processes and business practices which are fair and transparent.

The STC specifically require that the Principal Recipient ensures that: (i) contracts are awarded on a transparent and competitive basis, [...] and (iv) that the Principal Recipient and its representatives and agents do not engage in any corrupt practices as described in Article 21(b) of the STC in relation to such procurement.²⁷

The STCs explicitly forbid engagement in corruption or any other related or illegal acts when managing Grant Funds:

"The Principal Recipient shall not, and shall ensure that no Sub-Recipient or person affiliated with the Principal Recipient or any Sub-Recipient [...] participate(s) in any other practice that is or could be construed as an illegal or corrupt practice in the Host Country."²⁸

²⁴ Note: The STC are revised from time to time. Every grant is subject to the STC of the Program Grant Agreement signed for that grant.

²⁵ Standard Terms and Conditions (2012.09) at Art. 14(b):
http://www.theglobalfund.org/documents/core/grants/Core_StandardTermsAndConditions_Agreement_en

²⁶ Id. at Art. 9(a) and Art 18(f)

²⁷ Id. at Art. 18(a)

²⁸ Id., at Art. 21 (b).

Amongst prohibited practices is the rule that the Principal Recipient shall not and shall ensure that no person affiliated with the Principal Recipient “engage(s) in a scheme or arrangement between two or more bidders, with or without the knowledge of the Principal Recipient or the Sub-Recipient, designed to establish bid prices at artificial, non-competitive levels.”²⁹

The Global Fund’s Code of Conduct for Suppliers and Code of Conduct for Recipients further provide for additional principles by which recipients and contractors must abide, as well as remedies in case of breaches of said fundamental principles of equity, integrity and good management. The Codes also provide useful definitions of prohibited conducts.³⁰

The Codes are integrated into the STC through Article 21(d) under which the Principal Recipient is obligated to ensure that the Global Fund’s Code of Conduct for Suppliers is communicated to all bidders and suppliers.³¹ It explicitly states that the Global Fund may refuse to fund any contract with suppliers found not to be in compliance with the Code of Conduct for Suppliers. Similarly, Article 21(e) provides for communication of the Code of Conduct for Recipients to all Sub-Recipients, as well as mandatory application through the Sub-Recipient agreements.³²

Principal Recipients are contractually liable to the Global Fund for the use of all grant funds, including expenses made by Sub-Recipients and contractors.³³

The factual findings made by the OIG following its investigation and summarized through this report can be linked to the prohibited conducts or other matters incompatible with the terms of the Program Grant Agreements.

Reimbursements or Sanctions

The Secretariat of the Global Fund is subsequently tasked with determining what management actions or contractual remedies will be taken in response to those findings.

Such remedies may notably include the recovery of funds compromised by contractual breaches. Article 27 of the STC stipulates that the Global Fund may require the Principal Recipient “to immediately refund to the Global Fund any disbursement of the Grant funds in the currency in which it was disbursed [in cases where] there has been a breach by the Principal Recipient of any provision of this (sic) Agreement [...] or the Principal Recipient has made a material misrepresentation with respect to any matter related to this Agreement.”³⁴

²⁹ Id. at Art. 21(b)

³⁰ Available at

http://www.theglobalfund.org/documents/corporate/Corporate_CodeOfConductForSuppliers_Policy_en ;

http://www.theglobalfund.org/documents/corporate/Corporate_CodeOfConductForRecipients_Policy_en

³¹ Standard Terms and Conditions (2012.09) at Art. 21(d)

³² Id. at Art. 21(e)

³³ Id. at Art. 14

³⁴ Id. at Art. 27(b) and (d)

According to Article 21(d), “in the event of non-compliance with the Code of Conduct, to be determined by the Global Fund in its sole discretion, the Global Fund reserves the right not to fund the contract between the Principal Recipient and the Supplier or seek the refund of the Grant funds in the event the payment has already been made to the Supplier.”³⁵

Furthermore, the UNIDROIT principles (2010), the principles of law governing the grant agreement, in their article 7.4.1, provide for the right of the Global Fund to seek damages from the Principal Recipient in case non-performance, in addition to any other remedies the Global Fund may be entitled to.

Additional sanctions, including with respect to Suppliers, may be determined pursuant to the Sanction Procedure of the Global Fund, for breaches to the Codes.

³⁵ Id.

Annex B Exhibits

This Annex demonstrates examples of the main types of irregularities and other red flags identified in this report:

Section 3.1 – Procurement Irregularities

1.1. Sodipropha SARL

On 26 November 2007, Sodipropha Sarl offered a bid to CSLS to provide them with 9,000 bottles of baby milk for CFA 22,560,000.³⁶ Two days later, Centrale d'Achat des Generiques and Sogepharm offered competing bids for CFA 23,550,000 and CFA 23,250,000, respectively. Winning tender was awarded to Sodipropha Sarl on 21 January 2008, and the vendor issued its invoice on 23 January 2008:

The three bids to CSLS, however, are almost identical. Moreover, the bids from Centrale d'Achat des Generiques and Sogepharm are exactly identical, indicating that the same person authored them:

SODIPROPHA Sarl
SOCIÉTÉ DE DISTRIBUTION DES PRODUITS PHARMACEUTIQUES
CAB: 613, 66, 69 - BP / 31 Bamako
E-mail: sodipropha@hotmail.com
Bamako, le 23/01/08

FACTURE PROFORMA N°0021
Dû à: CELLULE SECTORIELLE DE LUTTE CONTRE LE VIH/SIDA DU MINISTÈRE DE LA SANTÉ

QTES	DESIGNATION	P.U.	MONTANT
6000	Bolles de Lait Gigoz 1 ^{er} Age	2 520F	15.120.000F
3000	Bolles de Lait Gigoz 2 ^e Age	2 480F	7.440.000F
Total			22.560.000F

Arrêté la présente facture proforma à la somme de: VINGT DEUX MILLIONS CINQ CENT SOIXANTE MILLE FRANCS CFA.
Pour Acquitté Le Fournisseur

CENTRALE D'ACHAT DES GENERIQUES C.A.G.
B.P. 2228 - Faladié
Portable: 036 51 83
Bamako - Mali
Bamako, le 23/01/08

FACTURE PROFORMA N° 0032
Dû à: CELLULE SECTORIELLE DE LUTTE CONTRE LE VIH/SIDA DU MINISTÈRE DE LA SANTÉ

Quantité	Designation	P. Unitaire	Montant
6000	Bolles de Lait Gigoz 1 ^{er} Age	2 630	15 780 000
3000	Bolles de Lait Gigoz 2 ^{er} Age	2 590	7 770 000
Total H. T.			23 550 000F

Arrêté la présente Facture Proforma à la somme de: Vingt Trois Millions Cinq Cent Cinquante Mille Francs CFA
Pour Acquitté Le Fournisseur

SOGEPHARM
B.P. 2054 - Tél: 007 00 80
Avenue Nelson Mandéla Hippodrome
Bamako - Mali
Bamako, le 23/01/08

FACTURE PROFORMA N° 0024
Dû à: Cellule Sectorielle de Lutte Contre le VIH/SIDA du Ministère de la Santé

Designation	Quantité	P. Unitaire	Montant
Bolles de Lait Gigoz 1 ^{er} Age	6000	2 600	15 600 000
Bolles de Lait Gigoz 2 ^{er} Age	3000	2 550	7 650 000
Montant Hors Taxes			23 250 000F

Arrêté la présente Facture Proforma à la somme de: Vingt Trois Millions Deux Cent Cinquante Mille Francs CFA
Pour Acquitté Le Fournisseur

1.2. Modibo Coulibaly

The invoices and quotes of Modibo Coulibaly and Aminata Kone, both bidders to a Sub-Sub-Recipient (SSR) of Arcad Sida, share the same general appearance, formatting, fonts and wording:

³⁶ West African Francs (CFA)

ARCAD_023114

MODIBO COULIBALY

Locataire de Maisons Koulikoro Plateau 1 près de la Mosquée
Tél. : 76 31 89 72

FACTURE N° 05

Koulikoro, le 30 Janvier 2010

DOIT : A.N.D.K

QUANTITE	DESIGNATION	Prix Unitaire	Montant
12	Frais de location de onze mois du siège de l'ANDEK (à compter du 01 Janvier 2010 au 31 Décembre 2010)	100 000	1 200 000
TOTAL			1 200 000

Arrête la présente facture à la somme de : Un million deux cent mille francs CFA

Pour Acquit
Le Fournisseur

ARCAD_023126

AMINATA KONE

RESTAURATRICE KOULIKORO
PLATEAU I
TEL : 73 68 28 60

FACTURE N° 132/10

DOIT : A.N.D.K

QUANTITE	DESIGNATION	PU	MONTANT
20	Repas midi au siège pour 30 personnes en moyenne du mois de Décembre 2009	4750	95800
TOTAL			95 800

Arrête la présente facture à la somme de : Quatre vingt quinze mille huit cent francs CFA

Koulikoro, le 30/01/2010

Pour acquit
Le fournisseur

1.3. ASL Mali

The invoices and quotes of ASL Mali and PME Assistance, both bidders to Arcad Sida or its SSR, share the same general appearance, formatting, fonts and wording:

ASL - MALI ARCAD_057223

ACTION SANTE LOGISTIQUE REPRESENTATION COMMERCIALE
Equipements Médicaux, Réactifs, Consommables
BINA 001001801141 - BMS - 06 129 8620 150 - RC : 18430 - CNI N° 0851621637

KENEDEVOU SOLIDARITE
REGION DE SIKASSO
SIKASSO
N° intracommunautaire :

Facture

Ref: ARCAD_057254

NUMERO	DATE	REFERENCE
044	27/02/07	

Reference	Designation	Qty	Px unitaire	Remise	Montant HT
AR005	SAC MEDICAL COMPOSE	1,00	85 000		85 000
A0203	POTENCE METALLIQUE	1,00	89 000		89 000
MLA007	PESE PERSONNE SECA 180 KG	2,00	110 000		220 000
MLA006	TENSIOMETRE SPENGLER	2,00	75 000		150 000

Part	Total HT	Exemple	Total TTC	Accepte	NET A PAYER
	520 000	0	620 000	0	620 000

POUR ACQUIT
LE FOURNISSEUR

sage Reveneur Conseil

PME ASSISTANCE

ARCAD SIDA

Ref: ARCAD_057125

IMM 06/07
4017
2-13
DONFRG 01/07/07

Facture

NUMERO	DATE	REFERENCE
1008	09/02/07	LRUNE 1008

Reference	Designation	Qty	Px unitaire	Remise	Montant HT
0710000710	COMPTEUR PAK 1.00 KW BENALI - FORTIN	1,00	2 983 807		2 983 807
0010000710	SERVILE POUR RESERVISTE	1,00	500 776		500 776

Cuts
PAYS

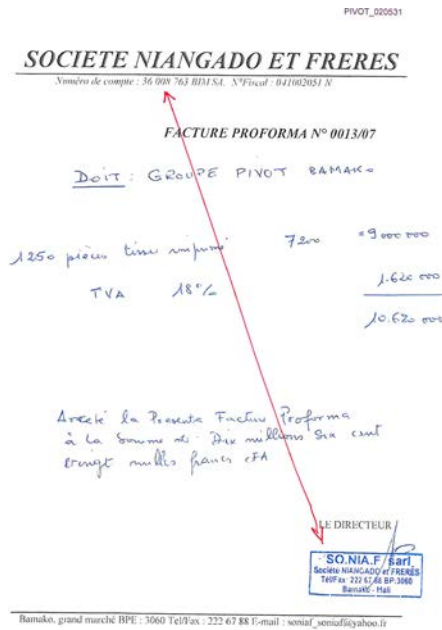
Cuts	Rise	Taux	Montant	Total HT	Exemple	Total TTC	Accepte	NET A PAYER
7	3 112 583	0,00%	0	3 112 583	0	3 112 583	0	3 112 583

ARRÊTE LA PRÉSENTE FACTURE À LA SOMME DE : Trois millions trois cent douze mille cinq cent quatre vingt trois francs CFA

VENTE - INSTALLATION - FORMATION
PAYS LE 09/02/07

1.4. Société Niangado et Frères

The OIG contacted the vendor Société Niangado et Frères, on the letterhead of which a quote was considered by the staff of *Groupe Pivot* for a procurement worth CFA 8,250,000, in which another vendor *Compagnie Malienne des Textiles S.A.* was selected. Société Niangado et Frères confirmed to the OIG in writing that the quote on its letterhead had been fabricated:



1.5. Amadou Ly

The OIG contacted the vendor Amadou Ly, on the letterhead of which an invoice for CFA 479,000 for delivery of office supplies was paid, as well as a quote for procurement of milk was considered by the staff of a SSR of CSLS (another vendor *Société Madala Kouma Frere et Fils* was awarded the contract worth CFA 18,587,634 in this procurement). Amadou Ly stated to the OIG that it sells fridges and freezers and does not deliver products indicated in the above invoice and quote on its letterhead:



Facture N°39/06

Doit: Cellule du Comité Sectoriel de la lutte contre le SIDA

Qté	Désignation	P.U	Montant
10	Rame de papier A4	4 500	45 000
10	Paquets couverture plastique	8 000	80 000
10	Paquets couverture cartonnée	8 000	80 000
10	Paquets anneaux N° 16	15 000	150 000
10	Paquets anneaux N° 12	12 400	124 000
TOTAL			479 000

arrêtée la présente facture à la somme de : Quatre cent soixante dix neuf mille Francs C.F.A.

Pour Acquies



Facture Proforma

Doit: DNS / DSR

Qté	Désignation	P.U	Montant
6000	Lait GUIGOZ 1er âge	3 150	18 900 000
2600	Lait GUIGOZ 2ème âge	3 100	8 060 000
TOTAL			26 960 000

Arrêtée la présente facture à la somme de : Vingt six millions neuf cent soixante mille Francs C.F.A.

Le Fournisseur



Both, the invoice and the quote, showed strong similarities with quotes submitted by other bidders for these procurements.

Section 3.2 – Fabrication of Invoices

The OIG found scanned copies of blank vendor invoice templates with preprinted vendor letterhead (in a number of cases, also prestamped with a rubber stamp). At least in one case such template must have been used to prepare an invoice serving as supporting documentation for expenditure of CSLS:

B (R) B 000000

Réq. i de M

de

le

N°

SOMAYAF SOCIÉTÉ MANADOU VATTASSAYE & FRÈRES
IMPORT - EXPORT / COMMERCE GENERAL

Réçu

PRODUITS	QTE	P. UNIT.	MONTANT
Essence			
Gaz-oil			
Lubrifiant			
Autres			
TOTAL			

Signature

SOMAYAF SOCIÉTÉ MANADOU VATTASSAYE & FRÈRES
IMPORT - EXPORT / COMMERCE GENERAL

Réçu

PRODUITS	QTE	P. UNIT.	MONTANT
Essence			
Gaz-oil	101,82	530	54 000
Lubrifiant			
Autres			
TOTAL			54 000

Signature

Further, the OIG identified other invoices that were fabricated and about which the vendors confirmed that they did not issue them and/or their signatures in those had been falsified. These invoices were charged to the grant by *Arcad Sida*, *CSLS*, and/or their *SSRs*.

For instance, Hotel Embedjele confirmed that a number of prenumbered invoice templates demonstrated by the OIG had disappeared from the hotel records and had not been issued as valid invoices. It confirmed that in contrary to what could be observed from some or all of the invoices demonstrated by the OIG, the hotel practically never provided its rooms for CFA 25,000, and never provided the rooms without payment of tourist tax. The OIG also observed that on some of the invoices the name of the client had been erased.

Vendor Mamadou Sanogo confirmed that his signature and the content in the invoices demonstrated by the OIG had been falsified.

ARCAD_105689

WOTEL
Route Sevaré - Mopti - Tél : 2421 030 / 2421 031
E-mail : ambedjelehotel@ambedjelehotel.com
Site Internet : www.ambedjelehotel.com
République du Mali

Séjour du 06/11 au 08/11/07
Client : Moussa Coulibaly
Chambre N° 01
Mode de Paiement : espèces

FACTURE N° 04497
chambre 1 par 2 suites

Date	06/11	07/11	08/11			
Chambre	25000	25000				
Petit déjeuner						
Di						
Bar / Piscine						
Bar / Restaurant						
Blanchisserie						
Tél / Fax						
Divers						
Taxe Touristique						
Total du jour	25000	25000				
Report de la veille		25000	50000			
Acompte						
Déduction						
Total TTC	25000	50000				

Arrêté la présente facture à la somme de : cinquante mille francs CFA

POUR ACQUIT
RECEPTION

AMBEDJELEHOTEL
PAYE

CSLS_011436

WOTEL
Route Sevaré - Mopti - Tél : 2421 030 / 2421 031
E-mail : ambedjelehotel@ambedjelehotel.com
Site internet : www.ambedjelehotel.com
République du Mali

Séjour du 17/09 au 21/09/07 et du 29 au 30/09/07
Client :
Chambre ..
Mode de Paiement : espèces

FACTURE N° 02550
chambre 1 par 5 suites

Date	17/09	18/09	19/09	20/09	21/09	29/09	30/09
Chambre	25000		25000	25000	25000		25000
Petit déjeuner							
Dîner							
Bar / Piscine							
Bar / Restaurant							
Blanchisserie							
Tél / Fax							
Divers							
Taxe Touristique	500		500	500	500		500
Total du jour	25500		25500	25500	25500		25500
Report de la veille		25500	25500	51000	76500		102000
Acompte							
Déduction							
Total TTC	25500		51000	76500	102000		127500

Arrêté la présente facture à la somme de : cent vingt sept mille cinq cents francs CFA

POUR ACQUIT
RECEPTION

AMBEDJELEHOTEL
PAYE



**MAMADOU SANOGO
COMMERCANT**

CSLS_019825

CENTRE DE QUINCAILLERIE - D'ACHAT-VENTE - SERVICE DE PAPETERIE
DES PIECES DETACHEES & DIVERS HIPPODROME A VENUE NELSON
MANDELA - RUE 235 - PORTE 894

B.P E 2034
Cell: (223)672-74-29
Fax: (223) 221-39-53

RC/ 6404
N°Fiscal: 082200606G
N°Cpte: B. O. A : 2505505650165

Bamako le 28.1.06/2006

FACTURE PROFORMAT

DOIT : Cellule du comité sectoriel de lutte contre le sida

Quantité	Designation	P.U	Montant
01	Tambour Canon NPC 6641	197.500	197.500
01	Cartouche d'encre Canon PCD 340	125.000	125.000
01	Cartouche d'encre Canon NP G 9	97.500	97.500
02	Paquets Etiquette	15.000	30.000
TOTAL			450.000

Arrête la présente facture à la somme de : quatre cent cinquante mille francs CFA

Pour acquit

Le Fournisseur



**MAMADOU SANOGO
COMMERCANT**

CSLS_019826

CENTRE DE QUINCAILLERIE - D'ACHAT-VENTE - SERVICE DE PAPETERIE
DES PIECES DETACHEES & DIVERS HIPPODROME A VENUE NELSON
MANDELA - RUE 235 - PORTE 894

B.P E 2034
Cell: (223)672-74-29
Fax: (223) 221-39-53

RC/ 6404
N°Fiscal: 082200606G
N°Cpte: B. O. A : 2505505650165

Bamako le 28.1.06/2006

FACTURE

DOIT : Cellule du comité sectoriel de lutte contre le sida

Quantité	Désignation	P.U	Montant
10	Rames de Papier	4500	45.000
30	Blocs notes GF	1250	37.500
02	Boites bte bleu	3750	7500
20	Marqueurs	1250	25.000
05	Papiers Flip Shape	15.000	75.000
01	Encre HP 20	35.000	35.000
01	Encre HP 49	32.500	32.500
01	Encre HP 17	35.000	35.000
01	Encre HP 15	32.500	32.500
TOTAL			325.000

Arrête la présente facture à la somme de : Trois cent vingt cinq mille francs CFA

Pour acquit

Le Fournisseur



Section 3.3 – Additional Red Flags – Vendors with Identical Phone and PO Box Numbers

The OIG noted numerous instances where phone numbers indicated on invoices and quotes submitted by different vendors were identical.

For instance, on 15 April 2007, Entreprise Fanta Yala Sidibe (EFYS) submitted a quote to a SSR of *Groupe Pivot* for construction works in eight different project centers, amounting in total to CFA 4,566,000. The next day, another vendor Somo Travaux offered the exact same services for a total price of CFA 4,844,700. The winning bid was subsequently placed on 25 April 2007 by a third company, Staff Universel.

It appeared from the quotes submitted by Somo Travaux and Entreprise Fanta Yala Sidibe (EFYS) that these two companies shared the same phone number 6481223:

PROJET_080706

SOMO TRAVAUX TOUT POUR LE BATIMENT

FACTURE PROFORMA

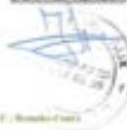
RIOEV / RENOVATION DES CENTRES D'ECOUTE DE BAMAKO
Travaux à faire : Crépissage, Maçonnerie, Menuiserie, Electricité, Aménagement

QUANTITE	DESIGNATIONS	P. U.	MONTANT
01	Centre de Niamakoro	725 000	725 000
01	Centre de Sikoro	485 000	485 000
01	Centre de Sabalibougou	1 100 000	1 100 000
01	Centre de Doumazana	488 000	488 000
01	Centre Sebenikoro	328 000	328 000
01	Centre de Yirimadjo	373 000	373 000
01	Centre de Banconi	775 000	775 000
01	Centre de Bakaribougou	989 000	989 000
	TOTAL		4 844 700

Arrêté cette facture proforma à la somme de Quatre million huit cent quarante quatre mille sept cent francs CFA.

Bamako, le 08 Avril 2007

L'ENTREPRENEUR



Bamako - 101 8878 2500 1121 / 94 866 361 - 01 Avenue Moussine EFFATE / Bamako-Centre
N° 123796 N° d'identification à la TVA - 1409994843
N° 0000013035 A2 N° 13121802 4020 N° 13

REPUBLIQUE DU MALI

EFYS

ENTREPRISE FANTA YALA SIDIBE
Tel : 603 67 43 / 648 12 23
Kahon - Caro

Bamako, le 15 Avril 2007

DEVIS ESTIMATIF : RIOEV

REHABILITATION ET DE RENOVATION DE CENTRE

Désignations	Qté	P. U.	Montant
Sikoro : Electrification, crépissage et Peinture	01	525.000	525.000 F
Niamakoro : Peinture, menuiserie	01	655.000	655.000 F
Doumazana : Maçonnerie, peinture	01	450.000	450.000 F
Sabalibougou : Peinture, menuiserie et Electrification	01	959.500	959.500 F
Sebenikoro : Peinture et maçonnerie	01	315.000	315.000 F
Yirimadjo : Peinture et Electrification	01	319.000	319.000 F
Banconi : Peinture, Maçonnerie et crépissage	01	589.000	589.000 F
Bakaribougou : Electrification, maçonnerie et menuiserie	01	754.000	754.000 F
		TOTAL	4.566.000

Arrêté ce présent devis estimatif à la somme de quatre millions cinq cent soixante six mille Francs CFA (4.566.000) F CFA).

L'ENTREPRENEUR



The OIG noted numerous instances where PO box numbers indicated on invoices and quotes submitted by different vendors were identical.

For instance, the PO box number 2475 appeared in invoices and/or quotes submitted by at least 12 different vendors. Documents submitted by four of these vendors are shown below (examples illustrated below relate to expenditure of *Groupe Pivot* and the SSRs of CSLS and *Groupe Pivot*):

IMPRIMERIE MODERNE CSLS 912766
Aly Diane
Tout pour pour Imprimerie, consommables, matériels informatique et bureautique, scolaire et divers
NIF : 083313968 D Porte 80 BP: 2544 Tél : 86 59 86 83 Mechâ Dibida Dko

Bamako, le 16 / 02 / 2010

FACTURE N°008/10

Doit : Direction Nationale de la Santé

Quantité	Désignation	P.U	Montant
30	Confections des modules	6 000	180 000
TOTAL			180 000

Arrête la présente facture à la somme de : Cent quatre vingt mille francs CFA.

Pour Acquit Le Fournisse

BIRAMA MAGASSA CSLS_016
SECOURS ELECTRONICS
VENTE DE MACHINES, CEPIETTES, IMPRIMANTES, ORDINATEURS, CONSOMMABLES
BOITE 2544 - Rue 518 - Porte 67 - Tél : 86 49 48 Marcié Diankocomptoir Bamako
Cpte BNS 00090100155 - N° Fiscal : 0037911E J

Bamako, le 16 / 02 / 2010

FACTURE N°42/08

DOIT : Direction Nationale de la Santé

Qté	Désignation	P.U	Mont
4	Encre pour imprimante HP 3550	75 000	30
TOTAL HT			30

Arrête la présente facture à la somme de : Trois cent mille francs CFA (3 00 000 F CFA)

Pour Acquit Le Fou

PAPETERIE DE LA NATION
Bloc 706 - Avenue de la Nation
BP: 2544 - Tél: (223) 222 62 30 - Bamako - Mali

FACTURE DATE Bamako le 21/3/2008

Qté	Désignation	Prix Unitaire	Montant
08	Paquet de 20 feuilles	3 000	24 000
TOTAL			24 000

Arrête la présente facture à la somme de : Vingt quatre mille francs CFA.

Pour Acquit Le Fournisse

DRAMANE DOUCORE COMMERCE GENERAL
BP: 2544 DNI 083313166K RC N° MA.BKO 2006 A 4561
N° Compte Bancaire 007102010194 BMS / TEL: 223 222 17 58 - 644 01 88 - 644 01
MARCHÉ DIBIDA - BSM BACORE SYLLA - BAMAKO MALI

Bamako le .../.../...

FACTURE PROFORMA N°

Doit: ...

Qté	Désignation	P. Unitaire	Mon
01	Album notes A4	1 250	1 250
02	Chemises à rabat	1 350	2 700
01	Remarque flip chart	7 000	7 000
02	Boîte de photocopies	5 000	10 000
02	Boîte de toner bleu	3 500	7 000
02	Boîte de toner rouge	1 250	2 500
THT			25 200
TVA 18%			4 536
TTC			29 736

Arrête la présente facture proforma à la somme de : ...

Pour Acquit Le Fournisse

Annex C Transactions Subject to Procurement Irregularities

Total values:

Recipient	Number of transactions	Total value, US\$
HCNLS	4	26,893
Arcad Sida	135	1,147,494
CSLS	73	596,769
Groupe Pivot	135	435,899
Total	347	2,207,055

Recipient	Invoice date	Vendor	Goods or services to be delivered	Invoice amount, CFA	Invoice amount, US\$
HCNLS	7-Oct-08	Nietaga INFORMATIQUE	computer supplies	750,000	1,565
HCNLS	14-Nov-08	STE CHERIF.SARL	computer supplies	1,010,000	2,107
HCNLS	15-Dec-08	STE CHERIF.SARL	computer supplies	8,550,000	17,838
HCNLS	5-Jan-09	Nietaga INFORMATIQUE	computer supplies	2,580,000	5,383
Arcad Sida	26-Sep-05	BIO SIM SARL	medical supplies	3,650,000	7,615
Arcad Sida	3-Oct-05	Paul Marie KONE	school supplies	7,374,750	15,386
Arcad Sida	15-Oct-05	Youssouf Tounkara	school supplies	15,560,300	32,464
Arcad Sida	17-Oct-05	Paul Marie KONE	school supplies	7,466,500	15,578
Arcad Sida	24-Oct-05	Sadem Medical DISTRIBUTION	medical supplies	1,090,000	2,274
Arcad Sida	29-Oct-05	Sahel Vert MOPTI	clothes	1,000,000	2,086
Arcad Sida	31-Oct-05	Youssouf Tounkara	clothes for children	22,804,000	47,577
Arcad Sida	8-Nov-05	Boutique LE PACHA	clothes for children	4,300,000	8,971
Arcad Sida	11-Nov-05	Youssouf Tounkara	books and stationery	2,856,200	5,959
Arcad Sida	19-Nov-05	Youssouf Tounkara	school supplies	2,152,000	4,490
Arcad Sida	21-Nov-05	Youssouf Tounkara	school supplies	3,185,500	6,646
Arcad Sida	28-Nov-05	Pharmacie Officine Tiabou	cleaning supplies	520,000	1,085
Arcad Sida	9-Dec-05	Moulaye SOUNKORO	rice	1,400,000	2,921
Arcad Sida	13-Dec-05	Imprimerie Graphic MALI SUD	office supplies	375,000	782
Arcad Sida	30-Dec-05	Kouma PLUS	medical supplies	520,000	1,085
Arcad Sida	9-Jan-06	ETS.Boubacar SIDIBE DIT BABE	clothes for children	1,750,000	3,651
Arcad Sida	12-Jan-06	ETS.Boubacar SIDIBE DIT BABE	clothes for children	630,000	1,314
Arcad Sida	20-Jan-06	Gabriel Traore	clothes	6,838,000	14,266
Arcad Sida	20-Jan-06	Youssouf Tounkara	clothes for children	18,988,000	39,615
Arcad Sida	3-Mar-06	Mamadou TOURE DIT BABOU	rice and cereal	3,900,000	8,137
Arcad Sida	10-Mar-06	Association KENEYATON	breakfast/lunch break	1,206,000	2,516
Arcad Sida	17-Mar-06	CGAM	construction work	2,497,016	5,210
Arcad Sida	22-Mar-06	Pharmacie Officine Tiabou	cleaning supplies	520,000	1,085
Arcad Sida	27-Mar-06	Mariko ALASSANE	medical supplies	520,000	1,085
Arcad Sida	27-Mar-06	S.TOUNGARA	rice and cereal (incl. transport)	4,025,000	8,397
Arcad Sida	29-Mar-06	Imprimerie Graphic MALI SUD	office supplies	375,000	782

Recipient	Invoice date	Vendor	Goods or services to be delivered	Invoice amount, CFA	Invoice amount, US\$
Arcad Sida	31-May-06	La Papeterie Du MARCHÉ Chez Diaby	school supplies	190,950	398
Arcad Sida	14-Jun-06	S.TOUNGARA	rice and cereal (incl. transport)	4,320,000	9,013
Arcad Sida	23-Jun-06	Gondo Multi Services SARL	printed materials	1,752,000	3,655
Arcad Sida	23-Jun-06	STUDIO KATRE	printed materials	1,200,000	2,504
Arcad Sida	24-Aug-06	Mahamane MAIGA	school supplies	246,950	515
Arcad Sida	29-Aug-06	SOCODIS SARL	rice and cereal	3,900,000	8,137
Arcad Sida	18-Sep-06	Mariko ALASSANE	medical supplies	520,000	1,085
Arcad Sida	18-Sep-06	Mariko ALASSANE	medical supplies	520,000	1,085
Arcad Sida	19-Sep-06	S.TOUNGARA	rice, cereal, milk and sugar (incl. transport)	1,861,000	3,883
Arcad Sida	26-Sep-06	S.TOUNGARA	rice and cereal (incl. transport)	8,070,000	16,837
Arcad Sida	5-Oct-06	Bourama Camara	school uniforms	24,600,000	51,324
Arcad Sida	7-Oct-06	Sahel Vert MOPTI	clothes	1,999,500	4,172
Arcad Sida	17-Oct-06	La Papeterie Du MARCHÉ Chez Diaby	school supplies	4,633,650	9,667
Arcad Sida	17-Oct-06	Youssouf Tounkara	clothes	5,746,500	11,989
Arcad Sida	18-Oct-06	Mahamane MAIGA	school supplies	3,259,400	6,800
Arcad Sida	20-Oct-06	ETS. Boubacar Sidibe dit Babé	clothes	4,742,400	9,894
Arcad Sida	2-Nov-06	ENT.C.MAGASSOUBA	construction work	3,783,027	7,893
Arcad Sida	10-Nov-06	Sory FOFANA	computer supplies	528,000	1,102
Arcad Sida	17-Nov-06	Mahamane MAIGA	school supplies	221,000	461
Arcad Sida	20-Nov-06	Mass IMPRESSION	office supplies	700000	1,460
Arcad Sida	27-Dec-06	Konate Mamadou et freres	clothes	1,064,000	2,220
Arcad Sida	27-Dec-06	Sahel Vert MOPTI	clothes	2,400,500	5,008
Arcad Sida	28-Dec-06	ENT.C.MAGASSOUBA	construction work	717,500	1,497
Arcad Sida	28-Dec-06	Youssouf Tounkara	clothes	20,376,000	42,511
Arcad Sida	2-Jan-07	Bakary Taboure	games for children	15,125,000	31,556
Arcad Sida	29-Jan-07	Aliou DIABY	office supplies	900,000	1,878
Arcad Sida	27-Feb-07	ASL MALL.1	medical supplies	520,000	1,085
Arcad Sida	27-Feb-07	ETGCR	installation works	4,500,000	9,388
Arcad Sida	6-Mar-07	Mahamane MAIGA	school supplies	310,550	648
Arcad Sida	13-Mar-07	ETS.B.SIDIBE DIT BABE	clothes for children	4,741,400	9,892
Arcad Sida	15-Mar-07	Mariko ALASSANE	medical supplies	999,960	2,086
Arcad Sida	30-Mar-07	Mariko ALASSANE	medical supplies	999,960	2,086
Arcad Sida	3-Apr-07	Gondo Multi Services SARL	printed materials	730,000	1,523
Arcad Sida	11-Apr-07	ENT.C.MAGASSOUBA	construction work	1,585,500	3,308
Arcad Sida	23-Apr-07	SOULEYMANE TOUNGARA	rice and cereal	60,000	125
Arcad Sida	28-Apr-07	SOULEYMANE TOUNGARA	rice and cereal (incl. transport)	119,947	250
Arcad Sida	30-Apr-07	CGAM	construction work	3,921,849	8,182

Recipient	Invoice date	Vendor	Goods or services to be delivered	Invoice amount, CFA	Invoice amount, US\$
Arcad Sida	2-Jun-07	Entreprise Boubacar DIARRA	construction work	3,350,000	6,989
Arcad Sida	28-Jun-07	La Papeterie Du MARCHÉ Chez Diaby	school supplies	358,600	748
Arcad Sida	23-Jul-07	Cite DES ENFANTS	food	3,570,000	7,448
Arcad Sida	14-Aug-07	Mahamane MAIGA	school supplies	170,000	355
Arcad Sida	28-Aug-07	Bourama Camara	school supplies	24,672,000	51,474
Arcad Sida	31-Aug-07	Mariko ALASSANE	medical supplies	999,960	2,086
Arcad Sida	10-Sep-07	Youssouf Tounkara	clothes for children	23,970,000	50,009
Arcad Sida	11-Sep-07	Konate Mamadou et freres	clothes	11,630,000	24,264
Arcad Sida	1-Oct-07	Mass IMPRESSION	office supplies	700,000	1,460
Arcad Sida	8-Oct-07	La Papeterie Du MARCHÉ Chez Diaby	school supplies	3,000,000	6,259
Arcad Sida	9-Oct-07	ETS. Boubacar Sidibe dit Babé	clothes	7,260,000	15,147
Arcad Sida	10-Oct-07	Sahel Vert MOPTI	clothes	3,159,500	6,592
Arcad Sida	18-Oct-07	Mahamane MAIGA	school supplies	4,109,000	8,573
Arcad Sida	19-Oct-07	Aboubacar BARRY	clothes	982,500	2,050
Arcad Sida	22-Oct-07	Mass IMPRESSION	office supplies	310,000	647
Arcad Sida	23-Oct-07	Mass IMPRESSION	office supplies	800,000	1,669
Arcad Sida	29-Oct-07	Entreprise N'Golo SAMAKE	construction supplies	1,100,000	2,295
Arcad Sida	28-Nov-07	Mass IMPRESSION	office supplies	310,000	647
Arcad Sida	16-Dec-07	Sahel Vert MOPTI	clothes	2,942,500	6,139
Arcad Sida	16-Dec-07	Youssouf Tounkara	clothes for children	24,276,000	50,648
Arcad Sida	17-Dec-07	Bakary Taboure	clothes	12,575,000	26,236
Arcad Sida	18-Dec-07	ETS.B.SIDIBE DIT BABE	clothes for children	3,969,000	8,281
Arcad Sida	23-Dec-07	La Papeterie Du MARCHÉ Chez Diaby	school supplies	330,000	688
Arcad Sida	24-Dec-07	La Papeterie Du MARCHÉ Chez Diaby	school supplies	360,000	751
Arcad Sida	26-Dec-07	Imprimerie Graphic MALI SUD	office supplies	350,000	730
Arcad Sida	15-Feb-08	Sekou TRAORE.3	office supplies	112,720	235
Arcad Sida	18-Feb-08	K.TOURE DIT P.N'DIAYE	printed materials	1,258,000	2,625
Arcad Sida	7-Mar-08	Fousseny TRAORE	rice and cereals	800,000	1,669
Arcad Sida	26-Mar-08	Sekou TRAORE.3	office supplies	298,100	622
Arcad Sida	2-May-08	Ets Balla TIGANA et Freres	sugar, milk and soap	278,550	581
Arcad Sida	21-May-08	Ets Balla TIGANA et Freres	sugar, milk and soap	194,400	406
Arcad Sida	21-Jun-08	EMAD Ets Mahamady Dembele	milk, sugar and soap	449,500	938
Arcad Sida	22-Aug-08	Ets Balla TIGANA et Freres	sugar, milk and soap	263,125	549
Arcad Sida	26-Aug-08	O.KEITA	unclear	980,000	2,045
Arcad Sida	1-Sep-08	Soungo BAGAYOKO	milk, sugar and soap	237,000	494
Arcad Sida	1-Sep-08	Soungo BAGAYOKO	rice	203,500	425
Arcad Sida	23-Sep-08	Sahel Vert MOPTI	clothes	3,052,000	6,367
Arcad Sida	27-Sep-08	Youssouf Tounkara	clothes	19,320,500	40,309
Arcad Sida	28-Sep-08	Bakary Taboure	clothes	17,412,500	36,328
Arcad Sida	3-Oct-08	Bourama Camara	school supplies	22,474,000	46,888

Recipient	Invoice date	Vendor	Goods or services to be delivered	Invoice amount, CFA	Invoice amount, US\$
Arcad Sida	11-Nov-08	Ets Balla TIGANA et Freres	sugar, milk and soap	190,000	396
Arcad Sida	12-Nov-08	Mariam DOUMBIA	food	821,600	1,714
Arcad Sida	27-Nov-08	Bakary Taboure	clothes	18,039,000	37,635
Arcad Sida	5-Dec-08	Youssouf Toungara	clothes for children	19,380,000	40,433
Arcad Sida	13-Jan-09	Sidy ADIAWIAKOYE	milk, sugar and soap	274,750	573
Arcad Sida	14-Jan-09	Soungo BAGAYOKO	milk, soap	91,950	192
Arcad Sida	14-Jan-09	Soungo BAGAYOKO	rice	70,000	146
Arcad Sida	27-Jan-09	Ets Balla TIGANA et Freres	sugar, milk and soap	92,100	192
Arcad Sida	2-Feb-09	Mamadou N'DIAYE	unclear	1,080,000	2,253
Arcad Sida	16-Feb-09	Mariko ALASSANE	medical supplies	205,000	428
Arcad Sida	8-Jul-09	K.TOURE DIT P.N'DIAYE	printed materials	900,000	1,878
Arcad Sida	16-Jul-09	EMAD Ets Mahamady Dembele	milk, sugar and soap	740,000	1,544
Arcad Sida	17-Sep-09	Youssouf Tounkara	clothes for children	26,541,000	55,373
Arcad Sida	28-Oct-09	Bourama Camara	school supplies	21,990,600	45,880
Arcad Sida	11-Dec-09	La Papeterie Du MARCHÉ Chez Diaby	school supplies	264,000	551
Arcad Sida	19-Jan-10	Ets Balla TIGANA et Freres	sugar, milk and soap	168,450	351
Arcad Sida	30-Jan-10	Modibo COULIBALY	rent	1,200,000	2,504
Arcad Sida	1-Feb-10	Ets Balla TIGANA et Freres	rice	60,000	125
Arcad Sida	1-Feb-10	K.TOURE DIT P.N'DIAYE	printed materials	1,800,000	3,755
Arcad Sida	1-Feb-10	Mariam COULIBALY.3	food	259,840	542
Arcad Sida	2-Feb-10	Souleymane KONE	rent	720,000	1,502
Arcad Sida	8-Feb-10	Mamadou N'DIAYE	unclear	270,000	563
Arcad Sida	8-Feb-10	Marietou DIARRA	food	913,890	1,907
Arcad Sida	15-Feb-10	Mme Aoua OUATTARA	food	495,500	1,034
Arcad Sida	6-May-10	Mariam COULIBALY.2	rice and cereals	514,960	1,074
Arcad Sida	11-May-10	TOTAL SOUDANAISE	gas	200,550	418
Arcad Sida	28-Jun-10	TOTAL SOUDANAISE	gas	319,790	667
Arcad Sida	3-Feb-09	La Papeterie Du MARCHÉ Chez Diaby	school supplies	300,000	626
Arcad Sida	5-Feb-10	Gaoussou COULIBALY	rent	1,200,000	2,504
Arcad Sida	no date	Commerce Etoile DU MONDE	office supplies	372,400	777
Arcad Sida	no date	Commerce Etoile DU MONDE	cleaning supplies	74,500	155
Arcad Sida	no date	Mahamadou DRAME	office supplies	499,870	1,043
CSLS	29-Sep-00	SORO PRINT COLOR	printed materials	8,200,000	17,108
CSLS	12-Dec-05	Restaurant Fast Food DUNKAFA	breakfast/lunch break	493,500	1,030
CSLS	13-Dec-05	M. TELECOM	computers and printers	7,099,040	14,811
CSLS	21-Dec-05	Restaurant Fast Food DUNKAFA	breakfast/lunch break	275,000	574
CSLS	26-Dec-05	Afrique Communication Commerce General	computers	4,160,000	8,679
CSLS	24-Jan-06	SORO PRINT COLOR	printed materials	180,000	376

Recipient	Invoice date	Vendor	Goods or services to be delivered	Invoice amount, CFA	Invoice amount, US\$
CSLS	28-Jan-06	Restaurant Bar Chez LES AMIS	breakfast and lunch breaks	945,000	1,972
CSLS	22-Mar-06	LUM. NEGOCE	computers	5,450,000	11,370
CSLS	30-Mar-06	Imprimerie Cheick Fanta Mady	printed materials	9,600,000	20,029
CSLS	25-Apr-06	Modibo MACALOU	consultancy	579,000	1,208
CSLS	12-May-06	Imprimerie Cheick Fanta Mady	printed materials	1,249,500	2,607
CSLS	15-May-06	Resto Assa Tjini	breakfast and lunch breaks	540,000	1,127
CSLS	18-May-06	Issa KEITA	office supplies	48,000	100
CSLS	19-May-06	Issa KEITA	office supplies	1,693,000	3,532
CSLS	20-Jun-06	ASL MALI.2	medical supplies	2,494,960	5,205
CSLS	27-Jun-06	Birama MAGASSA	office supplies	95,540	199
CSLS	4-Jul-06	Pharmacie Soukhoule	milk	21,840,000	45,565
CSLS	29-Sep-06	Amadou LY	office supplies	479,000	999
CSLS	16-Mar-07	Theodore COULIBALY	radio broadcast	545,000	1,137
CSLS	25-Mar-07	Cantine Bien SE REGALER	chairs rental	610,000	1,273
CSLS	1-Apr-07	Fatoumata DIARRA	gas	1,000,000	2,086
CSLS	12-Apr-07	Simpex	milk	34,050,000	71,039
CSLS	17-Apr-07	Pharmacie Soukhoule	milk	7,278,720	15,186
CSLS	20-Apr-07	Mme Diane Djeneba DIALLO	breakfast/lunch break	945,000	1,972
CSLS	27-Apr-07	Dafanga KEITA	car supplies	1,800,000	3,755
CSLS	27-Apr-07	Simbo DISTRIBUTION	T-shirts	3,900,000	8,137
CSLS	7-May-07	Simpex	milk	21,839,500	45,564
CSLS	14-May-07	Dafanga KEITA	car supplies	202,000	421
CSLS	17-May-07	Imprimerie Cheick Fanta Mady	printed materials	14,000,000	29,209
CSLS	11-Jun-07	Simbo DISTRIBUTION	T-shirts	1,049,000	2,189
CSLS	13-Jul-07	Mme Diane Djeneba DIALLO	breakfast/lunch break	1,000,000	2,086
CSLS	10-Aug-07	Dafanga KEITA	car supplies	328,000	684
CSLS	12-Sep-07	Birama MAGASSA	office supplies	134,750	281
CSLS	3-Oct-07	Imprimerie Papaterie Cheick Fanta MADY.1	printed materials	6,001,875	12,522
CSLS	8-Oct-07	Mouhamed Doumbia	T-shirts	2,250,000	4,694
CSLS	23-Oct-07	Diawara NAMAN	printed materials	500,000	1,043
CSLS	12-Dec-07	SORO PRINT COLOR	printed materials	3,027,500	6,316
CSLS	18-Jan-08	Imprimerie Cheick Fanta Mady	printed materials	2,500,000	5,216
CSLS	23-Jan-08	Sodipropha SARL	baby milk	22,560,000	47,067
CSLS	12-Mar-08	S.G.I.TT. SARL	computer supplies	125,000	261
CSLS	17-Mar-08	Informatique SERVICES SARL	computer	1,300,000	2,712
CSLS	28-Mar-08	P.O.MAHIDIYOU	milk	7,746,900	16,163
CSLS	2-May-08	Mouhamed Doumbia	T-shirts	1,200,000	2,504
CSLS	6-May-08	Boubacar CAMARA	medicines	540,000	1,127

Recipient	Invoice date	Vendor	Goods or services to be delivered	Invoice amount, CFA	Invoice amount, US\$
CSLS	5-Jun-08	M.CENTER.SARL	computers and softwares	2,080,000	4,340
CSLS	5-Jun-08	M.CENTER.SARL	computers and softwares	1,245,000	2,597
CSLS	27-Aug-08	CONSOLETANTCH.SARL	construction work	672,090	1,402
CSLS	12-Sep-08	Pharma Distribution MEDICAL	medicine	3,099,600	6,467
CSLS	3-Oct-08	Restaurant Djeli BAZOUNANABA	breakfast and lunch breaks	750,000	1,565
CSLS	10-Oct-08	Nouvelle Vague Chez El Moctar KANTE	office supplies	3,600,000	7,511
CSLS	15-Oct-08	Cheick Sadibou KEITA	reparation	20,500	43
CSLS	16-Oct-08	Ste Madala Kouma Frere et Fils	milk	18,587,634	38,780
CSLS	21-Oct-08	Abdoulaye CISSE	printed materials	1,195,000	2,493
CSLS	24-Oct-08	Youssouf KEITA	printed materials	2,000,000	4,173
CSLS	3-Nov-08	Balazan IMPRIM	printed materials	6,000,000	12,518
CSLS	21-Nov-08	SORO PRINT COLOR	printed materials	2,200,000	4,590
CSLS	22-Nov-08	Imprimerie Cheick Fanta Mady	printed materials	8,000,000	16,691
CSLS	18-Dec-08	Imprimerie Cheick Fanta Mady	printed materials	3,500,000	7,302
CSLS	30-Jan-09	Sodipropha SARL	baby milk	8,000,000	16,691
CSLS	18-Feb-09	M.CENTER.SARL	computers and softwares	700,000	1,460
CSLS	21-Apr-09	S.G.I.TT. SARL	computer supplies	187,000	390
CSLS	17-Aug-09	Diawara NAMAN	printed materials	1,300,000	2,712
CSLS	17-Aug-09	Simbo DISTRIBUTION	T-shirts	2,000,000	4,173
CSLS	21-Aug-09	S.G.I.TT. SARL	computer supplies	60,000	125
CSLS	2-Sep-09	Imprimerie Adama Doumbia	printed materials	8,610,000	17,963
CSLS	20-Oct-09	LUM. NEGOCE	school supplies	2,449,500	5,110
CSLS	11-Dec-09	Birama MAGASSA	office supplies	96,880	202
CSLS	5-Jan-10	Centrale D'achat Ded GENERIQUES CCG	medicines	1,100,000	2,295
CSLS	16-Feb-10	Birama MAGASSA	office supplies	192,700	402
CSLS	no date	AER Lassine SANGARE	electrical supplés	2,273,500	4,743
CSLS	no date	Modibo KEITA VAN Pieces Detachees	car supplies	1,596,900	3,332
CSLS	no date	Nouvelle Vague Chez El Moctar KANTE	office supplies	110,250	230
CSLS	no date	Y.TRAORE	office supplies	2,557,000	5,335
Groupe Pivot	31-Dec-05	Consultant Aliou DOUMBIA	consultancy	500,000	1,043
Groupe Pivot	1-Feb-06	Librairie Papeterie CHEZ Ibrahim GAKOU	office supplies	856,500	1,787
Groupe Pivot	16-May-06	Mr Maiga ABDOULAYE	consultancy	550,000	1,147
Groupe Pivot	21-May-06	Ndileba CHARLUNA	computer supplies	1,070,000	2,232
Groupe Pivot	21-May-06	Ndileba CHARLUNA	computer supplies	770,000	1,606

Recipient	Invoice date	Vendor	Goods or services to be delivered	Invoice amount, CFA	Invoice amount, US\$
Groupe Pivot	22-May-06	Bele KEITA	T-shirts	87,500	183
Groupe Pivot	29-May-06	Moussa TRAORE	office supplies	276,000	576
Groupe Pivot	6-Jun-06	Moussa TRAORE	printed materials	2,175,000	4,538
Groupe Pivot	9-Jun-06	ETS.B.SIDIBE DIT BABE	clothes for children	765,000	1,596
Groupe Pivot	9-Jun-06	Yaya SOUMOUNTERA.1	oil, sugar and milk	2,281,000	4,759
Groupe Pivot	10-Jun-06	Septentrion AGRO	rice, milk and sugar	395,600	825
Groupe Pivot	23-Jun-06	Bele KEITA	T-shirts	49,500	103
Groupe Pivot	9-Jul-06	APROMORS	administrative fees	107,500	224
Groupe Pivot	10-Jul-06	Maya BOUTIQUE	school supplies	1,125,000	2,347
Groupe Pivot	17-Jul-06	Etablissement OUMAR ET FRERES	rice, milk and sugar	600,000	1,252
Groupe Pivot	23-Jul-06	Septentrion AGRO	rice, milk and sugar	449,925	939
Groupe Pivot	26-Jul-06	M. Cheickne BAH	rice, milk and sugar	1,060,620	2,213
Groupe Pivot	17-Aug-06	Moctar.CISSE	rice, soap, milk and sugar	600,000	1,252
Groupe Pivot	5-Sep-06	SODIAF	office supplies	589,000	1,229
Groupe Pivot	12-Sep-06	Moussa TRAORE	office supplies	189,750	396
Groupe Pivot	25-Sep-06	Nouveau SOLEIL	computer supplies	385,000	803
Groupe Pivot	27-Sep-06	Nouveau SOLEIL	computer supplies	385,000	803
Groupe Pivot	12-Oct-06	STAFF UNIVERSEL.1	paint and construction supplies	792,000	1,652
Groupe Pivot	27-Oct-06	Cheickna Hamala BA	milk, sugar and soap	1,564,130	3,263
Groupe Pivot	28-Oct-06	Septentrion AGRO	rice, milk and sugar	842,800	1,758
Groupe Pivot	30-Oct-06	Moctar.CISSE	rice, soap, milk and sugar	600,000	1,252
Groupe Pivot	30-Oct-06	SODIAF	office supplies	297,800	621
Groupe Pivot	25-Nov-06	STAFF UNIVERSEL.1	paint and construction supplies	650,000	1,356
Groupe Pivot	30-Nov-06	Digi PRINT	printed materials	760,000	1,586
Groupe Pivot	8-Dec-06	Mariam DIALLO	breakfast	800,000	1,669
Groupe Pivot	11-Dec-06	Moussa TRAORE	office supplies	472,000	985
Groupe Pivot	13-Dec-06	Mahamane MAIGA	school supplies	104,450	218
Groupe Pivot	4-Jan-07	Nouveau SOLEIL	computer supplies	400,000	835
Groupe Pivot	15-Jan-07	Mamadou BA	services	1,250,000	2,608
Groupe Pivot	17-Jan-07	STAFF UNIVERSEL	construction work	400,000	835
Groupe Pivot	23-Jan-07	STAFF UNIVERSEL	construction work	500,000	1,043
Groupe Pivot	5-Feb-07	Theodore Nseka VITA	consultancy	750,000	1,565
Groupe Pivot	21-Mar-07	Moussa FANE	learning materials	5,687,500	11,866
Groupe Pivot	27-Mar-07	Dun Ka Fa CHEZ Mariam KEITA.1	breakfast and lunch breaks	540,000	1,127
Groupe Pivot	2-Apr-07	STAFF UNIVERSEL.1	paint and construction supplies	1,000,000	2,086
Groupe Pivot	3-Apr-07	Aboubacar BARRY	clothes	2,000,000	4,173

Recipient	Invoice date	Vendor	Goods or services to be delivered	Invoice amount, CFA	Invoice amount, US\$
Groupe Pivot	3-Apr-07	Boubacar BALDE	clothes for children	2,000,000	4,173
Groupe Pivot	4-Apr-07	Restaurant TERIYA	food	744,000	1,552
Groupe Pivot	10-Apr-07	Moussa OUATTARA	milk	1,124,990	2,347
Groupe Pivot	10-Apr-07	Sidiki TRAORE	rice	2,475,000	5,164
Groupe Pivot	11-Apr-07	Lassana DIAKITE	office supplies	1,300,000	2,712
Groupe Pivot	14-Apr-07	Youssef Tounkara	clothes for children	1,785,000	3,724
Groupe Pivot	19-Apr-07	Galerie DOUKOURE ET FILS	clothes for children	800,000	1,669
Groupe Pivot	23-Apr-07	Kaoulili COULIBALY	office supplies	276,000	576
Groupe Pivot	2-May-07	Boukary DICKO	clothes for children	1,000,000	2,086
Groupe Pivot	2-May-07	STAFF UNIVERSEL.1	construction supplies	3,845,000	8,022
Groupe Pivot	4-May-07	Mahamadou KARAKON	rice, sugar and soap	3,000,000	6,259
Groupe Pivot	4-May-07	Mahamadou KARAKON	rice, sugar and soap	90,000	188
Groupe Pivot	4-May-07	Nouveau SOLEIL.SARL.1	ink	1,015,000	2,118
Groupe Pivot	8-May-07	Septentrion AGRO	rice, milk and sugar	3,000,000	6,259
Groupe Pivot	9-May-07	Ets Sidy Mohamed OULD Mohamed Abdalah ET FRERES	clothes	1,000,000	2,086
Groupe Pivot	14-May-07	Moussa TRAORE	office supplies	213,200	445
Groupe Pivot	21-May-07	ETB. H.COULIBALY	rice, milk, sugar and soap	5,285,500	11,027
Groupe Pivot	22-May-07	Monsieur Garba HAMEYE	construction work	1,000,000	2,086
Groupe Pivot	22-May-07	Septentrion AGRO.1	milk, rice and cereal	3,000,000	6,259
Groupe Pivot	23-May-07	Ets Sidy Mohamed OULD Mohamed Abdalah ET FRERES.1	clothes	1,000,000	2,086
Groupe Pivot	23-May-07	Sidi Mohamed Ould ALHASSANE	clothes	1,000,000	2,086
Groupe Pivot	24-May-07	Etablissement Hamidou Coulibaly	rice, soap, milk and sugar	5,285,500	11,027
Groupe Pivot	24-May-07	Mahamadou KARAKON	rice, sugar and soap	4,120,000	8,596
Groupe Pivot	25-May-07	M. OUATTARA	milk	1,076,250	2,245
Groupe Pivot	28-May-07	Sidiki TRAORE	rice	2,523,750	5,265
Groupe Pivot	3-Jun-07	Dun Ka Fa CHEZ Mariam KEITA.1	drinks	75,000	156
Groupe Pivot	4-Jun-07	Moussa FANE	learning materials	5,687,500	11,866
Groupe Pivot	4-Jun-07	SODIAF	office supplies	1,197,750	2,499
Groupe Pivot	5-Jun-07	Issouf DOUMBIA	games for children	2,465,000	5,143
Groupe Pivot	7-Jun-07	Etablissement DIABY	construction supplies	1,395,000	2,910
Groupe Pivot	17-Jun-07	ETS Modibo COULIBALY	rice and cereals	550,000	1,147
Groupe Pivot	28-Jun-07	Mahamane MAIGA	school supplies	123,730	258
Groupe Pivot	5-Jul-07	Boubacar BALDE	food	3,000,000	6,259
Groupe Pivot	19-Jul-07	Moussa OUATTARA.1	baby milk	990,000	2,065
Groupe Pivot	9-Aug-07	Etablissement Hamidou Coulibaly	rice, soap, milk and sugar	10,500,112	21,907
Groupe Pivot	9-Sep-07	Commerçant Sidi Mohamed BABY	soap, oil and sugar	2,415,000	5,038

Recipient	Invoice date	Vendor	Goods or services to be delivered	Invoice amount, CFA	Invoice amount, US\$
Groupe Pivot	9-Sep-07	Ibrahim ALMOUCTAR	rice, milk and sugar	3,000,000	6,259
Groupe Pivot	10-Sep-07	Opam KIDAL	rice	1,250,000	2,608
Groupe Pivot	14-Sep-07	Kaoulili COULIBALY	printed materials	3,100,000	6,468
Groupe Pivot	14-Sep-07	Nouveau SOLEIL	computer supplies	1,042,500	2,175
Groupe Pivot	20-Sep-07 & 8-Oct-07	Compagnie Malienne des Textiles S.A.	printed materials	8,250,000	17,212
Groupe Pivot	24-Sep-07	ETS.S.TIMBINE	car supplies	867,810	1,811
Groupe Pivot	24-Sep-07	Nouveau SOLEIL	computer supplies	1,042,500	2,175
Groupe Pivot	30-Sep-07	Impression SUR TOUT SUPPORT	T-shirts	900,000	1,878
Groupe Pivot	23-Dec-07	RESADE	activity	1,500,000	3,129
Groupe Pivot	28-Feb-08	SODIAF	office supplies	1,195,750	2,495
Groupe Pivot	4-Mar-08	ETS.S.TIMBINE	car supplies	837,060	1,746
Groupe Pivot	6-Mar-08	Bele KEITA	T-shirts	411,520	859
Groupe Pivot	6-Mar-08	Kaoulili COULIBALY	office supplies	283,250	591
Groupe Pivot	29-Mar-08	Convention Des Jeunes Pour Le Developement.1	room rental	60,000	125
Groupe Pivot	29-Mar-08	Restaurant DUNIYA	breakfast and lunch breaks	204,000	426
Groupe Pivot	31-Mar-08	Association Nous VIH SIDA Et LES AMIS ANVSNA	breakfast, lunch and dinner breaks	435,000	908
Groupe Pivot	4-Apr-08	Ibrahim ALMOUCTAR	rice, milk and sugar	3,000,000	6,259
Groupe Pivot	14-Apr-08	Mahamadou KARAKON	rice, sugar and soap	4,000,000	8,345
Groupe Pivot	17-Apr-08	Moctar.CISSE	rice, soap, milk and sugar	4,000,000	8,345
Groupe Pivot	28-Aug-08	Abdoul Kader TOURE	breakfast/lunch break	1,800,000	3,755
Groupe Pivot	7-Oct-08	S.G.I.TT. SARL	computer supplies	295,000	615
Groupe Pivot	12-Nov-08	Etablissement Hamidou Coulibaly	school supplies	1,213,250	2,531
Groupe Pivot	1-Dec-08	ETS.B.SIDIBE DIT BABE	clothes for children	1,040,000	2,170
Groupe Pivot	1-Dec-08	Yaya SOUMOUNTERA	milk	1,168,960	2,439
Groupe Pivot	17-Dec-08	Boubacar COULIBALY	rice	8,926,500	18,624
Groupe Pivot	23-Dec-08	Moctar.CISSE	rice, soap, milk and sugar	4,000,000	8,345
Groupe Pivot	24-Dec-08	Boutique et Textil TOUNKARALA	soap and sugar	620,000	1,294
Groupe Pivot	24-Dec-08	Sidiki TRAORE	rice	3,060,000	6,384
Groupe Pivot	25-Dec-08	Ibrahim ALMOUCTAR	rice and sugar	4,000,000	8,345
Groupe Pivot	12-Jan-09	SODIAF	office supplies	906,250	1,891
Groupe Pivot	24-Jan-09	Fanta DIALLO	food	102,000	213
Groupe Pivot	4-Feb-09	Nouveau SOLEIL	computer supplies	2,800,000	5,842
Groupe Pivot	8-Feb-09	Samba YERENANKORE	office supplies	83,000	173
Groupe Pivot	12-Feb-09	Commerce General Chez Aliou TRAORE.1	office supplies	30,210	63

Recipient	Invoice date	Vendor	Goods or services to be delivered	Invoice amount, CFA	Invoice amount, US\$
Groupe Pivot	1-Mar-09	Mariam TRAORE RESTO PLUS	breakfast break	1,350,000	2,817
Groupe Pivot	7-Mar-09	Restaurant Bien Mange	breakfast and lunch breaks	167,280	349
Groupe Pivot	25-Mar-09	Maya BOUTIQUE	school supplies	2,250,000	4,694
Groupe Pivot	25-Mar-09	Maya BOUTIQUE	school supplies	2,250,000	4,694
Groupe Pivot	3-Apr-09	La Plume Yacouba SOUMARE	food	114,000	238
Groupe Pivot	10-Apr-09	Restaurant Buvette Paradis MULTISERVICES	breakfast and lunch breaks	498,000	1,039
Groupe Pivot	8-May-09	Restaurant Du Sahel TOMBOUCTOU	breakfast and lunch breaks	900,000	1,878
Groupe Pivot	12-May-09	Restaurant Alma TOMBOUCTOU	breakfast/lunch break	900,000	1,878
Groupe Pivot	14-May-09	Maya BOUTIQUE	school supplies	2,250,000	4,694
Groupe Pivot	31-May-09	Fanta DIALLO	food	696,000	1,452
Groupe Pivot	21-Jun-09	Restaurant Bien Mange	breakfast and lunch breaks	472,320	985
Groupe Pivot	27-Jun-09	Restaurant DUNIYA	breakfast and lunch breaks	189,000	394
Groupe Pivot	25-Aug-09	Inna SIDIDJE	breakfast and lunch breaks	573,580	1,197
Groupe Pivot	14-Sep-09	Samba YERENANKORE	sugar, tea, soap	431,600	900
Groupe Pivot	12-Oct-09	Etablissement Hamidou Coulibaly	rice, soap, milk and sugar; school supplies; clothes for children	10,550,250	22,011
Groupe Pivot	19-Oct-09	ETS.S.TIMBINE	car supplies	891,644	1,860
Groupe Pivot	19-Oct-09	ETS.S.TIMBINE	car supplies	800,415	1,670
Groupe Pivot	23-Oct-09	SODIAF	office supplies	26,200	55
Groupe Pivot	28-Oct-09	Mahamane MAIGA	school supplies	615,200	1,284
Groupe Pivot	30-Oct-09	Ibrahim ALMOUCTAR	rice, soap and sugar	3,500,000	7,302
Groupe Pivot	12-Nov-09	La Plume Yacouba SOUMARE	food	594,627	1,241
Groupe Pivot	16-Nov-09	SODIAF	office supplies	1,476,250	3,080
Groupe Pivot	20-Dec-09	Restaurant Bien Manger.1	breakfast and lunch breaks	864,000	1,803
Groupe Pivot	no date	Youssouf Sangare Menuisier	learning materials	110,000	229

Annex D Transactions Subject to Fabrication of Invoices

Total values:

Recipient	Number of transactions	Total value, US\$
Arcad Sida	4	375
CSLS	6	2,683
Total	10	3,058

Recipient	Invoice date	Vendor	Goods or services to be delivered	Invoice amount, CFA	Invoice amount, US\$
Arcad Sida	6-Nov-07	Hotel AMBEDJELE	hotel room rental	50,000	104
Arcad Sida	6-Nov-07	Hotel AMBEDJELE	hotel room rental	50,000	104
Arcad Sida	6-Nov-07	Hotel AMBEDJELE	hotel room rental	50,000	104
Arcad Sida	6-Nov-07	Hotel AMBEDJELE	hotel room rental	30,000	63
CSLS	20-Jul-06	Mamadou Sanogo Commercant	ink	450,000	939
CSLS	28-Sep-06	Mamadou Sanogo Commercant	ink	325,000	678
CSLS	15-May-07	Mamadou Sanogo Commercant	office supplies	155,875	325
CSLS	26-Aug-07	Hotel AMBEDJELE	hotel room rental	127,500	266
CSLS	26-Aug-07	Hotel AMBEDJELE	hotel room rental	127,500	266
CSLS	25-Jan-08	Somayaf	gasoline	100,000	209

Annex E Transactions Related to Vendors with Identical Phone Numbers

Total values:

Recipient	Number of transactions	Total value, US\$
Arcad Sida	104	131,937
CSLS	54	99,178
Groupe Pivot	106	92,885
Total	264	324,000

Recipient	Repeating phone numbers ³⁷	Vendor	Invoice amount, CFA	Invoice amount, US\$
Groupe Pivot	292661	Papeterie La Kabaroise	16,500	34
Groupe Pivot	292661	Resto La bonne Cuisine	540,000	1,127
Groupe Pivot	2202156	ETS Diaby	105,000	219
Arcad Sida	2204011	Cite des enfants	3,272,500	6,827
Arcad Sida	2204011	Restaurant MARCO.1	3,000,000	6,259
Arcad Sida	2204011	Resto macro	2,100,000	4,381
Groupe Pivot	2204011	Boubacar Sacko	50,000	104
Groupe Pivot	2204538	Le Soir de Bamako	75,000	156
Groupe Pivot	2204538	Nouvel Horizon	75,000	156
Arcad Sida	2214226	Commerce Etoile du Monde	372,400	777
Arcad Sida	2214244	Mr Adama Traore	721,250	1,505
Arcad Sida	2214244	Mr Adama Traore	207,765	433
Arcad Sida	2214244	Mr Adama Traore	850	2
Groupe Pivot	2216919	Sodisad SARL	182,000	380
Groupe Pivot	2219035	Mamadou Sacko	113,000	236
CSLS	2220057	Papeterie et quincaillerie et divers Issa Samake2	93,000	194
Arcad Sida	2220571	Afrique communication	46,000	96
Groupe Pivot	2221808	Nouveau soleil SARL	1,042,500	2,175
CSLS	2222417	Bourama dombia	198,550	414
Arcad Sida	2224120	Karamako Toure DIT Papa Ndiaye	1,800,000	3,755
Arcad Sida	2224120	Karamako Toure DIT Papa Ndiaye	1,200,000	2,504
CSLS	2224283	Bemba Keita	280,000	584
CSLS	2224283	Danfaga Keita	328,000	684
CSLS	2224954	Sekou Amadou Tidiane N'diaye	481,100	1,004
Groupe Pivot	2224954	Dembele Fafa et Freres	16,000	33
Arcad Sida	2224968	Emad ETS Mahamady Dembele	740,000	1,544
Groupe Pivot	2225564	Enda Tiers Monde	60,000	125
Groupe Pivot	2225564	Mais Service	90,000	188
CSLS	2228305	Consoletantch SARL	672,090	1,402
CSLS	2228305	Modiak Entreprise	863,370	1,801

³⁷ Besides the invoices in the above list, the listed phone numbers also appeared in various quotes submitted by the vendors listed above.

Recipient	Repeating phone numbers ³⁷	Vendor	Invoice amount, CFA	Invoice amount, US\$
CSLS	2228995	Souleymane Diarra	213,000	444
CSLS	2229873	Kally Coulibaly	259,205	541
CSLS	2229919	Boubacar Camara	54,000	113
CSLS	2229919	SE GE CO SARL	257,250	537
CSLS	2230624	Cheick O Niakate	510,000	1,064
Arcad Sida	2230905	Sorry dit Ibrahima Sonko	2,000	4
CSLS	2231449	Papeterie Mamadou Balla	924,500	1,929
Groupe Pivot	2231449	Mamadou Ballo Commerce General	74,650	156
CSLS	2232135	Amadou LY	353,525	738
CSLS	2232198	Guitteye Electronic	19,968,000	41,660
Arcad Sida	2232427	Baba Diarra	17,500	37
Groupe Pivot	2232490	Aliou Diarra	25,000	52
Groupe Pivot	2232490	Hamed Ba	10,000	21
CSLS	2233174	Inter Auto	20,000	42
Groupe Pivot	2233174	Siraman Diarra	125,000	261
Groupe Pivot	2233245	Imprimerie papeterie tiekoro	695,000	1,450
Groupe Pivot	2233245	Moussa Toure	213,200	445
CSLS	2233430	Abdoulaye Diaby	52,000	108
Groupe Pivot	2233508	Alou Dembele	40,000	83
CSLS	2233539	Adama Coubaly	195,000	407
CSLS	2233539	Auto Classic	214,000	446
CSLS	2233623	Amadou Mariko et Fils	84,500	176
Groupe Pivot	2233623	Bakore Diaby	65,000	136
Groupe Pivot	2233623	Librairie PapeterieToukara Souleymane	23,000	48
Groupe Pivot	2233623	Sekou Traore	51,000	106
Arcad Sida	2233807	Gabriel Traore	5,555,000	11,590
Arcad Sida	2233807	Paul Marie Kone	7,374,750	15,386
Groupe Pivot	2233866	Librairie Papeterie Toukara Souleymane et Freres	113,100	236
CSLS	2234066	Abdrahamane Maiga	392,500	819
CSLS	2234066	Mamadou Magassa	77,580	162
Groupe Pivot	2234559	Etablissement hamedou Coulibaly	10,500,112	21,907
Groupe Pivot	2235372	Librairie Papeterie et divers Mamadou Kouma	160,000	334
CSLS	2236042	Bani Diakite	243,875	509
CSLS	2236042	Librairie Papeterie Quincaillerie et divers Cheikh Abou djer	140,000	292
Arcad Sida	2236150	Kader KONARE	625,000	1,304
CSLS	2236150	Konare Yakouba	210,000	438
CSLS	2236571	CCKF	414,100	864
CSLS	2236571	Cheikh Omar Sangare	353,025	737
Groupe Pivot	2236870	Librairie Papeterie Saligou Dembele	24,960	52
Arcad Sida	2237208	PSE	15,000	31
CSLS	2237208	Moustapha Traore	92,660	193

Recipient	Repeating phone numbers ³⁷	Vendor	Invoice amount, CFA	Invoice amount, US\$
CSLS	2238253	Concorde 2000	382,225	797
Arcad Sida	2238474	Badougou et divers Traore seydou Facon	75,000	156
Arcad Sida	2238474	Papeterie et divers Moussa Diaby	200,000	417
CSLS	2238945	Librairie Papeterie general Adama Traore dit Damy	35,175	73
Groupe Pivot	2239107	Issa Thera	45,478	95
Groupe Pivot	2239107	Librairie Papetrie counka et divers Abdoulaye Kante	42,630	89
CSLS	2239716	Diawara Naman	500,000	1,043
Arcad Sida	2239722	Fofana ET Freres	41,000	86
Arcad Sida	2253285	Ex PC route se dioila sur RN6	2,000	4
Arcad Sida	2253285	Telecentre filaniso	1,500	3
Arcad Sida	2264008	Ets Balla Tigana et freres	263,125	549
Arcad Sida	2320386	Amadou Sekou Drame	1,318,800	2,751
Arcad Sida	2430033	ETS Alkaya baba	52,000	108
Arcad Sida	2430033	Quincaillerie et divers chez Abdou A Toure	4,000	8
Arcad Sida	2430251	Almustapha Traore	112,500	235
Arcad Sida	2430251	Mahamane Sarro	363,450	758
Arcad Sida	2430427	ETS Brahima Djaby	1,107,800	2,311
Arcad Sida	2430477	Amadou Tapo	9,000	19
Arcad Sida	2430477	Quincaillerie Dedo	3,500	7
Arcad Sida	2430481	Atlas Auto	145,000	303
Arcad Sida	2430481	Boubacar Williams	15,650	33
Groupe Pivot	2431282	Librairie Papeterie Kane	18,500	39
Arcad Sida	2521298	Elhadji Boubacar Sidiki Balde	110,700	231
Arcad Sida	2521517	Modibo KONARE	1,000,000	2,086
Groupe Pivot	2620122	Bourama Traore Agent	250,000	522
CSLS	2620282	Ecole des infirmiers du 1er cycle	180,000	376
Arcad Sida	2620315	Ste Toumani Kone	3,900,000	8,137
Arcad Sida	2620671	Imprimerie Mission Catholique	8,000	17
Arcad Sida	2620766	Librairie Papeterie islamique	137,750	287
Groupe Pivot	2620841	Comptoir Malien de papier	36,300	76
Groupe Pivot	2621156	Librairie Papeterie Danaya chez Mahamadou gakou	33,650	70
Groupe Pivot	2621156	Librairie Papeterie Danaya chez Mahamadou gakou	20,000	42
Groupe Pivot	2621485	Sotokof	690,000	1,440
Arcad Sida	2660142	Centre local d'informatique et de commer.	500	1
Arcad Sida	2660142	Diana Kalibou	20,000	42
Arcad Sida	2820097	Hotel Koima	90,000	188
Arcad Sida	2820346	Moustapha M CISSE	60,125	125
CSLS	2820346	Baka Ibrahima	77,560	162
Groupe Pivot	2820609	Papeterie de l'adras	250,000	522

Recipient	Repeating phone numbers ³⁷	Vendor	Invoice amount, CFA	Invoice amount, US\$
Groupe Pivot	2820609	Papeterie de l'adrar	108,820	227
Groupe Pivot	2820609	Papeterie de l'adrar	29,500	62
CSLS	3094726	Mohamed Doumbia	1,640,000	3,422
CSLS	3094726	Youssouf KEITA	2,000,000	4,173
CSLS	3345058	Pharmacie distribution Medical	3,099,600	6,467
Groupe Pivot	5392706	Moctar A Nantoume	49,476	103
Groupe Pivot	5392706	Mr Bakary Guindo	45,000	94
Arcad Sida	6011152	Aboubacar Barry	500,000	1,043
Arcad Sida	6029295	Auberge Maissa	50,000	104
Groupe Pivot	6051501	GIE Agence sahel pour le commerce	4,098,750	8,551
Groupe Pivot	6051501	Ste LAFIA	1,100,000	2,295
Arcad Sida	6051716	Amadou Dicko	42,500	89
Arcad Sida	6051716	Hotel Koima	325,000	678
Groupe Pivot	6052136	centre feminin de resto. Et de coupe cult.	156,400	326
Arcad Sida	6056025	Garage Ambagana	4,500	9
Arcad Sida	6056025	Labassy KONE	70,000	146
Arcad Sida	6103207	Brahima Traore	250,000	522
Groupe Pivot	6127638	Alaassane Dicko	3,150,000	6,572
CSLS	6256753	Maig Sou sarl	180,000	376
CSLS	6256753	Maig Sou sarl	150,000	313
Arcad Sida	6302860	Teriya Auto	120,000	250
CSLS	6365183	Beidary Waaigalo	2,963,000	6,182
Groupe Pivot	6392611	Resto Duniya	720,000	1,502
Groupe Pivot	6396237	Librairie Papeterie Kane et freres	6,250	13
CSLS	6437279	GIE Global INF.plus	1,593,000	3,324
Arcad Sida	6443985	Adama A Sarr	10,000	21
Arcad Sida	6443985	Modibo Traore	11,000	23
Arcad Sida	6443985	Modibo Traore	110,000	229
Arcad Sida	6443985	Vitre Alu	100,000	209
Arcad Sida	6458437	Imprim La SIKASOISE	250,000	522
Arcad Sida	6458437	Imprim MME Togola	495,000	1,033
Groupe Pivot	6481223	EFYS	350,000	730
Groupe Pivot	6481223	Somo Travaux	1,542,350	3,218
Groupe Pivot	6481223	Somo Travaux	1,000,000	2,086
Groupe Pivot	6481223	Somo Travaux	897,500	1,872
Groupe Pivot	6491546	Dhiarra Camara	70,000	146
Groupe Pivot	6491546	Informatique System	21,000	44
Arcad Sida	6573548	Diadji Waigalo	612,500	1,278
Groupe Pivot	6573548	Elhdji Modibou Karamoko	16,000	33
Arcad Sida	6664020	A.T.D'Or	936,000	1,953
Groupe Pivot	6726549	Commerce general kane sekou	163,500	341
CSLS	6730115	ECOF	850,000	1,773

Recipient	Repeating phone numbers ³⁷	Vendor	Invoice amount, CFA	Invoice amount, US\$
Arcad Sida	6735271	Centre des technologies Avancees du commerce	115,000	240
Groupe Pivot	6736904	Kantus electronique	525,000	1,095
Groupe Pivot	6780051	Moussa Kante	32,500	68
Arcad Sida	6787099	Atlas Auto	616,000	1,285
Arcad Sida	6788823	Daffe Mamadou	16,000	33
Arcad Sida	6788823	Moussa Daffe	23,250	49
Arcad Sida	6794029	Mamadou Toure Dit Babou	3,900,000	8,137
Groupe Pivot	6835590	Magnamebougou Projet	157,500	329
Groupe Pivot	6853338	Librairie Papeterie Soumaila KOUMA	170,100	355
CSLS	6869808	Micro Center	416,000	868
CSLS	6896380	Vente d'equiment Chirurgicaux D2	1,200,000	2,504
Groupe Pivot	6912137	Comm General Chez Mohamed CISS	300,500	627
Arcad Sida	6918888	Amagana guirou	7,000	15
Groupe Pivot	6918888	Nord Informatique	30,000	63
Arcad Sida	6946578	Coulibaly Gaoussou	20,000	42
Arcad Sida	6946578	Solution Informatique	20,000	42
Groupe Pivot	9127739	Librairie papeterie Boussin	3,500	7
CSLS	9156938	EMOKA	168,500	352
Groupe Pivot	9200043	Resto Teriya	344,100	718
Arcad Sida	9232630	Point de vente carburant Almany tyana	4,600	10
Groupe Pivot	9245019	Companie de Transport Boury Kasse	50,000	104
CSLS	20215138	Mamadou Keita	614,500	1,282
CSLS	20215138	Royale Distribution	775,000	1,617
CSLS	20221798	Librairie papeterie et divers soumayla diaby	75,000	156
Groupe Pivot	20221798	Librairie papeterie chez ibrehim kou ga	113,000	236
Arcad Sida	20231561	Commerce general Adama Bagayoko	27,000	56
Groupe Pivot	20231561	SODIAF	26,200	55
Groupe Pivot	20233623	Sekou Traore	168,500	352
CSLS	20237265	Dribril Sangare	100,000	209
Groupe Pivot	20238230	Ets Mamadou BA	105,200	219
Groupe Pivot	20238230	Sekou Traore	93,000	194
Groupe Pivot	20238230	Sekou Traore	11,000	23
Groupe Pivot	20239113	Librairie Papeterie Souleymane et freres	213,000	444
Arcad Sida	21253371	Djelika Diarra	639,600	1,334
Arcad Sida	21253371	Mariane coulibaly	259,840	542
Groupe Pivot	21262035	Groupe Dappui au dev a la base	60,000	125
Groupe Pivot	21262035	Location materiel et service	60,000	125
Arcad Sida	21262142	Samber Souleymane TOURE	81,000	169
Groupe Pivot	21262142	Alimentation djinga	6,360	13

Recipient	Repeating phone numbers ³⁷	Vendor	Invoice amount, CFA	Invoice amount, US\$
Arcad Sida	21320336	Mahamane maiga	119,950	250
Groupe Pivot	65845261	Ousmane SY	110,000	229
Groupe Pivot	65852459	Groupe folklorique Balafon	83,500	174
Groupe Pivot	65852459	Resto Dun Ka Fa	660,000	1,377
Groupe Pivot	66457912	Centre des jeunes de same	30,000	63
Groupe Pivot	66457912	Centre d'instruction koulouba	30,000	63
Groupe Pivot	66573548	El hadji Modibo Karamoko	76,000	159
Groupe Pivot	66717562	Idrissa DEMBELE	192,500	402
Groupe Pivot	66717562	THD Impression	120,000	250
Arcad Sida	66723872	Amadou Sekou Drame	212,000	442
CSLS	66727118	Super Star	50,000	104
Groupe Pivot	66818000	La plume	114,000	238
Groupe Pivot	66818000	Station Yara	868,164	1,811
Groupe Pivot	66921735	Aminata Kouma	20,000	42
Groupe Pivot	66921735	Resto kouma	210,000	438
Arcad Sida	74486469	Commerce general abdel kader Alpha	129,500	270
Groupe Pivot	76076059	Modou kouma	85,950	179
Groupe Pivot	76082374	Boubacar H CISSE	125,000	261
Groupe Pivot	76082374	Resto la surprise	234,000	488
Groupe Pivot	76117474	ASSOS. Anous VIH Sida et les als	435,000	908
Groupe Pivot	76117474	Groupement d'interet pub. D'action	85,500	178
Arcad Sida	76145473	Bassirou fane	12,500	26
Arcad Sida	76145473	Modibo diabate	12,500	26
Groupe Pivot	76253811	Resto dun KA FA	39,840	83
Groupe Pivot	76483297	Mariama toure Resto Plus	1,350,000	2,817
Arcad Sida	76487986	AS Transit immo sobato	115,000	240
Arcad Sida	76487986	Moussa diakite ste de transite et transport	520,000	1,085
Arcad Sida	76490076	Karamako Toure DIT Papa Ndiaye	140,000	292
Groupe Pivot	79304461	ASSOC. koulikoro	4,223,800	8,812
Groupe Pivot	79412342	Restauration mobile fatim	1,035,000	2,159
Arcad Sida	20224120, 6490076	Karamako Toure DIT Papa Ndiaye	2,100,000	4,381
Arcad Sida	2209882, 6046115	Basi Holding	1,090,000	2,274
Groupe Pivot	2213082, 2216803	Centre Amadou Hampathe Ba	104,000	217
Groupe Pivot	2213082, 2216803	Djenne Arts et Culture	84,000	175
Groupe Pivot	2213082, 2216803	Groupe Eureka	180,000	376
Arcad Sida	2220465, 2226438	Daouda Traore	192,000	401
Arcad Sida	2220571, 732578	Demba Kemesso	1,357,000	2,831
Arcad Sida	2220571, 732578	Demba Kemesso	90,000	188
Arcad Sida	2220620, 6738805	Commerce general Awala Chez Ben	23,000	48
Arcad Sida	2220620, 6738805	Lassana Diarra	53,750	112
Arcad Sida	2221808, 6478368	Meuble Montage	41,500	87

Recipient	Repeating phone numbers ³⁷	Vendor	Invoice amount, CFA	Invoice amount, US\$
Arcad Sida	2221808, 6478368	Souleymane Fofana	40,000	83
Arcad Sida	2224120, 2225572	Karamako Toure DIT Papa Ndiaye	600,000	1,252
CSLS	2224354, 6389597, 6724726	Massira Drame	1,255,000	2,618
Groupe Pivot	2227659, 2233623	Fodie Gory	51,200	107
CSLS	2228427, 6869808	Micro center SARL	700,000	1,460
Groupe Pivot	2230277, 2239716	Kaoulili Coulibaly	214,250	447
Arcad Sida	2231033, 6739042	Guina Informatique SARL	25,000	52
Groupe Pivot	2231033, 6739042	Alassane Kassague	93,440	195
Arcad Sida	2234200, 2234201	CEFIB International Mali	17,700	37
Arcad Sida	2234200, 2234201	Global Technologie SARL	30,000	63
Arcad Sida	2238253, 6727598	Commerce General Niama Diao	2,500	5
Groupe Pivot	2238253, 6727598	Librairie PapeterieTecho	77,750	162
Groupe Pivot	2241690, 6748433	Guide Line Mali SARL	1,200,000	2,504
Groupe Pivot	2241690, 6748433	Habib Cisse	75,000	156
Arcad Sida	2420313, 6417356	Ibrahim Tapo	28,500	59
Arcad Sida	2420371, 6103207, 6794861	Equipe Bureautique Service	270,000	563
Arcad Sida	2420371, 6103207, 6794861	Equipe Bureautique Service	95,000	198
Arcad Sida	2420371, 6794861	Brahima Traore	50,000	104
Arcad Sida	2420371, 6794861	Brahima Traore	20,000	42
Arcad Sida	2621256, 76300308	Librairie Papeterie Danaya chez Djaby	264,000	551
Arcad Sida	2793978, 6321070, 6496179	Oumar KEMESSO	9,150,000	19,090
Groupe Pivot	6088381, 9245019	Faguibine Transport	350,000	730
Groupe Pivot	6396237, 6726549	Librairie Papeterie Kane	8,000	17
Arcad Sida	6430449, 6820485	Mass Impression	375,000	782
Groupe Pivot	6435073, 66624557	Amadou Samassekou	79,350	166
Groupe Pivot	6487095, 6853338	Librairie Papeterie ibrahima drame	10,000	21
Arcad Sida	66727118, 76079225	Auto star	4,500	9
CSLS	66736467, 9156938	Nouvelle vague	110,250	230
CSLS	66736467, 9156938	Scor dis SARL	127,500	266
Arcad Sida	66961639, 76014717	Resto les delices du nord 1	338,000	705
Arcad Sida	66961639, 76014717	Service traiteur le bon gout	12,500	26
CSLS	6728943, 6737355	Librairie Papeterie general Adama Traore dit Damy	350,175	731

Annex F Transactions Related to Vendors with Identical PO Box Numbers

Total values:

Recipient	Number of transactions	Total value, US\$
Arcad Sida	9	23,337
CSLS	10	3,214
Groupe Pivot	2	384
Total	21	26,935

Recipient	Repeating PO box numbers ³⁸	Vendor	Invoice amount, CFA	Invoice amount, US\$
Arcad Sida	2544	Commerce Général Adama Bagayoko	27,000	56
Arcad Sida	2544	KONDO Abdoulaye	1,003,000	2,093
CSLS	2544	Abdoulaye DIABY	52,000	108
CSLS	2544	Alassane MAIGA	348,000	726
CSLS	2544	Aly DIANE	180,000	376
CSLS	2544	Birama Magasa	300,000	626
CSLS	2544	Idrissa DIABY	210,250	439
CSLS	2544	Idrissa DIABY	91,500	191
CSLS	2544	Issa SAMAKE	78,840	164
CSLS	2544	Papeterie Quincaillerie & Divers	112,060	234
CSLS	2544	Papeterie Quincaillerie & Divers	93,000	194
CSLS	2544	Soumaila DIABY	75,000	156
Groupe Pivot	2544	Mamadou KOUMA	160,000	334
Groupe Pivot	2544	Papeterie de la Nation	24,000	50
Arcad Sida	176	ETB. D. KONE	3,900,000	8,137
Arcad Sida	176	ETB. D. KONE	2,675,000	5,581
Arcad Sida	176	ETB. D. KONE	2,550,000	5,320
Arcad Sida	176	ETB. D. KONE	369,100	770
Arcad Sida	176	ETB. D. KONE	312,540	652
Arcad Sida	176	ETB. D. KONE	246,000	513
Arcad Sida	176	ETB. D. KONE	103,000	215

³⁸ Besides the invoices in the above list, the listed PO box numbers also appeared in various quotes submitted by the vendors listed above.