



## **INTERNAL AUDIT DIVISION**

# **AUDIT REPORT**

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## **Audit of expendable inventory management in MONUC**

**Internal control deficiencies were noted in recording and managing information in the Galileo system and in the conduct of physical inventories.**

**20 January 2009**

**Assignment No. AP2008/620/13**

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United Nations  Nations Unies

INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

OFFICE OF INTERNAL OVERSIGHT SERVICES - BUREAU DES SERVICES DE CONTRÔLE INTERNE  
INTERNAL AUDIT DIVISION - DIVISION DE L'AUDIT INTERNE

TO: Mr. Alan Doss  
A Special Representative of the Secretary-General  
MONUC

DATE 20 January 2009

FROM: Fatoumata Ndiaye, Acting Director  
DE: Internal Audit Division, OIOS

REFERENCE IAD: 09- 02125

SUBJECT: **Assignment No. AP2008/620/13 - Audit of expendable inventory management**

OBJET:

1. I am pleased to present the report on the above-mentioned audit.
2. In order for us to close the remaining recommendations, we request that you provide us with the additional information as discussed in the text of the report and also summarized in Annex 1.
3. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as high risk (i.e., recommendations 1, 2, 4, 5 and 7) in its annual report to the General Assembly and semi-annual report to the Secretary-General.

cc: Mr. Hany Abdel-Aziz, Director of Mission Support, MONUC  
Mr. Gilles Briere, Chief, Integrated Support Services, MONUC  
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors  
Ms. Maria Gomez Troncoso, Officer-in-Charge, Joint Inspection Unit Secretariat  
Mr. Moses Bamuwanye, Oversight Support Unit, Department of Management  
Mr. Seth Adza, Audit Response Team, Department of Field Support  
Mr. Byung-Kun Min, Programme Officer, OIOS

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## INTERNAL AUDIT DIVISION

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### **FUNCTION**

*“The Office shall, in accordance with the relevant provisions of the Financial Regulations and Rules of the United Nations examine, review and appraise the use of financial resources of the United Nations in order to guarantee the implementation of programmes and legislative mandates, ascertain compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies, undertake management audits, reviews and surveys to improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates, and monitor the effectiveness of the systems of internal control of the Organization” (General Assembly Resolution 48/218 B).*

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## **EXECUTIVE SUMMARY**

### **Expendable Inventory Management in MONUC**

OIOS conducted an audit of expendable inventory management in the United Nations Mission in the Democratic Republic of Congo (MONUC). The overall objective of the audit was to assess the adequacy and effectiveness of internal controls over expendable inventory. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

There were good internal controls over expendable inventories of the Communication and Information Technology Self Accounting Unit (SAU). However, deficiencies were noted in other SAUs that require corrective action and improvement as follows:

- Warehouse/store personnel had access rights in Galileo to amend records and data in other warehouses/stores within a region they were not assigned to. This may affect the reliability and integrity of the data in Galileo;
- There was a lack of segregation of duties and responsibilities among warehouse/store staff in that the same persons created and approved adjustments to inventory records;
- A number of discrepancies were noted between Galileo records and the results of OIOS' physical count that require reconciliation. Moreover, when the result of physical counts conducted by asset managers identified a discrepancy, records were adjusted without proper reconciliation, investigation and authorization. This may result in abuse of inventory control vouchers to cover up losses, thefts and pilferage;
- Warehouses were not always monitored by Close Circuit Television cameras to adequately safeguarded inventory; and
- The requisition system needs to be automated to improve efficiency in monitoring and controlling issuances from inventory stores.

OIOS made recommendations to address the issues identified during the audit to further strengthen existing controls and contribute toward better inventory management.

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## I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of expendable inventory management in the United Nations Mission in the Democratic Republic of Congo (MONUC). The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.
2. Expendable property consists of property and equipment that originally cost less than \$1,500, as well as items with an original cost of more than \$1,500 but with a serviceable life of less than 5 years.
3. The self accounting units (SAUs) including the Supply, Communication and Information Technology (CITS), Engineering, Medical and Transport sections are responsible for the management of expendable inventory in MONUC. Asset managers appointed in the SAUs are responsible for the day-to-day management of the assets entrusted to their respective SAUs.
4. The Supply, CITS, Engineering and Medical sections manage the following warehouses and stores in MONUC.

**Table 1: Warehouses and stores managed by four SAUs**

Section	Number	
	Warehouses	Stores/Outlets
Supply	4	13
CITS	2	13
Engineering	6	0
Medical	1	14
<b>Total</b>	<b>13</b>	<b>40</b>

5. The total allotments and expenditures for expendable inventories for the financial periods 2006/07 and 2007/08 for the four SAUs are shown in Table 2 below.

**Table 2: Expendable inventory allotment and expenditures**

SAU	2006/07 \$	2007/08 \$	Increase/Decrease \$
Supply	5,938,900	6,828,400	889,500
Medical	1,046,200	4,515,200	3,469,000
Engineering	5,642,100	3,203,300	(2,438,000)
CITS	5,603,100	4,768,600	(834,500)

6. Comments made by MONUC are shown in *italics*.

## II. AUDIT OBJECTIVES

7. The major objectives of the audit were to assess the adequacy and effectiveness of controls to ensure: (a) reliability and integrity of data; (c) safeguarding of assets; and (c) compliance with rules and procedures.
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### **III. AUDIT SCOPE AND METHODOLOGY**

8. The audit covered the period from January 2007 to June 2008. Expendable inventories of the Transport SAU were not covered by the present audit as OIOS recently carried out the audit of transport in MONUC (AP2007/620/05) which covered transport expendable inventories. Physical verification of assets in the Supply, CITS and Engineering SAUs in Lubumbashi could not be conducted as the assets were still packed in boxes and stored in containers in preparation for relocation to new premises.

9. The auditors reviewed documents and records pertinent to the expendable inventories of the Supply, CITS, Engineering and Medical sections. Additionally, the auditors reviewed Galileo records applicable to expendable inventories for the four SAUs and interviewed key mission personnel. Site visits to warehouses and stores in Kinshasa, Goma, Kisangani, Lubumbashi and Bukavu were made to review warehouse operations and conduct test counts of sample stocks.

### **IV. AUDIT FINDINGS AND RECOMMENDATIONS**

#### **A. Data reliability and integrity**

##### Galileo access rights of warehouse personnel

10. SAUs used the Galileo System for management of expendable inventories in the warehouses. The system was remapped in 2005 to take into account the three operational regions set up in the Mission. As a result of the remapping exercise, warehouse/store personnel had unrestricted access to the Galileo System and were therefore capable of amending inventory records in the Galileo System for other warehouses/stores that were not under their jurisdiction. This lapse in controls impacts on the reliability and integrity of the data in the Galileo System.

11. OIOS also observed that policies and guidelines on the management of expendable assets established by the SAUs did not specify controls regarding the use of Galileo System. Following are some specific deficiencies observed:

- There was a lack of segregation of duties and responsibilities among warehouse/store staff in that the same persons created and approved inventory adjustment transactions in Galileo using inventory cycle vouchers. Lack of segregation of duties is a serious weakness in internal controls, as it could lead to the manipulation of inventory balances and thefts could go unnoticed.
- There was a lack of effective monitoring, tracking and summarizing of information on the transfer of goods between warehouses in different

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regions because transfer vouchers only specify the region but do not specify the sending or receiving warehouses. As a result, errors and irregularities may not be prevented and detected.

- Transfer of goods between warehouses in the same region was not easily tracked and monitored due to the use of issue vouchers which were also used for issuing goods to end-users.

12. The above-mentioned weaknesses led to inefficiencies in analyzing information for use by management.

13. CITS explained that when remapping the Galileo System, a policy decision was made to provide access to warehouse and store managers to facilitate information availability for inventory management within regions. It was further explained that all transactions were recorded and tracked and should be used for reviewing and reconciling transactions. The CITS was using the information for reconciling transactions. However, other SAUs were not performing similar reconciliation.

#### **Recommendations 1 to 4**

**(1) The MONUC Office of Mission Support should ensure that access rights of warehouse personnel are restricted to the specific warehouses or stores that they are assigned to.**

**(2) The MONUC Office of Mission Support should ensure that there is adequate segregation of duties and responsibilities of warehouse personnel in creating and approving transactions in the Galileo system.**

**(3) The MONUC Office of Mission Support should ensure that transfer vouchers are used for transferring goods between warehouses irrespective of the region and indicate the names of the sending and receiving warehouses.**

**(4) The MONUC Office of Mission Support should ensure that policies and procedures for the management of assets by self-accounting units are updated to include controls for using the Galileo inventory management system.**

14. *The MONUC Office of Mission Support accepted recommendation 1 and stated that the issue will be raised with United Nations Logistics Base in Brindisi, as changes of such nature cannot be performed at the Mission level. Recommendation 1 remains open pending OIOS' receipt of evidence and verification that access rights of warehouse personnel have been appropriately restricted to the specific warehouses or stores that they manage.*

15. *The MONUC Office of Mission Support accepted recommendation 2 and stated that the recommendation was already implemented. Warehouse staff can*

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*create and approve issue vouchers, handover/takeover and transfer vouchers. The inventory cycle vouchers are approved only by the warehouse manager or asset manager. Recommendation 2 remains open pending verification by OIOS that the functions have been segregated.*

16. *The MONUC Office of Mission Support accepted recommendation 3 and stated that CITS had already been using this system since the implementation of Galileo while other sections were working with PCIU to implement the recommendation. Recommendation 3 remains open pending OIOS' verification of the full implementation of the recommendation by all SAUs.*

17. *The MONUC Office of Mission Support accepted recommendation 4 and stated that the Engineering Section was working together with UNHQ to develop SOPs for material management by SAUs. Recommendation 4 remains open pending completion of common policies and procedures for material management and OIOS review of such policies and procedures.*

#### Discrepancies between physical count results and records

18. The standard operating procedures on warehouse management of the SAUs require stocktaking to determine the accuracy of inventory. Discrepancies found during the stocktaking should be investigated and reconciled and records in Galileo System adjusted using an inventory cycle voucher (ICV).

19. The Galileo System was adjusted for discrepancies that were found during stock counts carried out by the warehouses using ICVs but without those discrepancies first being properly investigated and authorized. The ICVs were not cross referenced to the result of investigations, if any, of the discrepancies found. This weakness may result in abuse of ICVs to cover up losses, thefts and pilferage.

20. Discrepancies were found between the Galileo records and the results of OIOS' physical count of sample expendable items in the Supply, Engineering and Medical SAUs as indicated in Annexes 2 to 4. Some SAU managers attributed certain discrepancies to data migration from the Field Assets Control System (FACS) to the Galileo System. However, OIOS noted that the data migration took place in 2005 and all migration problems should have been resolved as at the date of the audit.

21. OIOS also found that some discrepancies resulted from the differences between the units of measurement used when recording and the measurement used when issuing expendable items in Galileo. For example, quantities of some medicines were recorded in Galileo per box while actual issuance to end-users was made per tablet.

#### **Recommendations 5 and 6**

**(5) The MONUC Office of Mission Support should ensure that discrepancies noted during stock counts are appropriately investigated and inventory cycle vouchers are**

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**authorized by appropriate personnel before adjustments are made to the Galileo records.**

**(6) The MONUC Office of Mission Support should ensure that all data migration errors from 2005 are resolved and closed and not further carried forward.**

22. *The MONUC Office of Mission Support accepted recommendation 5 and stated that CITS is already in compliance with the recommendation. They further stated that where discrepancies are recorded, investigations would be conducted before raising ICVs. Only authorized officers of the SAUs are supposed to approve ICVs after investigation. Recommendation 5 remains open pending receipt of documentation showing that discrepancies are appropriately investigated and the related ICVs approved by authorized officers of the concerned SAUs.*

23. *The MONUC Office of Mission Support accepted recommendation 6 and stated that Management will ensure that all data migration errors are cleared by January 2009. Recommendation 6 remains open pending receipt of documentation showing that the Galileo System is cleared of all data migration errors.*

#### Need for independent physical inventory

24. To ensure reliability of recorded quantities and values, periodic physical inventory should be conducted by a team that is independent of warehouse/store personnel.

25. There was no independent periodic physical inventory count conducted of the warehouses and stores. Warehouse managers conducted physical verifications of inventories and adjusted inventory records in their respective warehouses, as part of their warehouse management responsibilities. The lack of independent verification of expendable assets may result in failure to timely detect errors and irregularities and loss of accountability.

#### **Recommendation 7**

**(7) The MONUC Office of Mission Support should ensure that periodic independent physical inventories are conducted on expendable inventories to strengthen oversight of assets.**

26. *The MONUC Office of Mission Support accepted recommendation 7 and stated that the recommendation had already been implemented as periodic physical verifications are conducted by each warehouse manager and that asset managers are also responsible for doing sample checks to ensure their validity. OIOS notes that asset managers are required to conduct periodic physical inventory checks, but these individuals are not independent of the management of the warehouses. Therefore, OIOS is requesting MONUC to reconsider its initial response to recommendation 7. Recommendation 7 remains open pending*

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OIOS' verification that physical inventory counts are being conducted by individuals who are independent of the management of the concerned warehouses/stores.

## **B. Safeguarding of assets**

### Need to adequately safeguard warehouses

27. Warehouses may not be adequately safeguarded from possible thefts due to absence of Close Circuit Television (CCTV) monitors. Out of the 16 warehouses/stores visited, only the CITS warehouses in Kinshasa and Goma were equipped with CCTV monitors. In Kisangani, the CCTV cameras and monitors were still in the process of being installed in the CITS warehouse and there was a plan to install CCTV monitors outside the main buildings housing engineering and supply warehouses.

#### **Recommendation 8**

**(8) The MONUC Office of Mission Support should ensure that expendable assets are adequately safeguarded by installing Close Circuit Television cameras in all Mission warehouses.**

28. *The MONUC Office of Mission Support accepted recommendation 8 and stated that all CITS warehouses have CCTV cameras installed in appropriate areas. It further stated that one CCTV camera had already been installed at the Kisangani supply store and other SAUs had initiated requisitions for CCTV installations at their respective warehouses. Recommendation 8 remains open pending OIOS' verification of the installation of CCTV cameras in all warehouses.*

## **C. Automation of stores requisition system**

29. Warehouses and stores used manual systems for receiving and processing requests for items. Only CITS had partially automated its requisitioning system. The automation of the stores requisitioning system could expedite requisitioning and could be used as a monitoring and controlling mechanism of requests and issuances of expendable items. In particular, automated requisitioning systems could have the following benefits:

- Only designated personnel will be able to create and approve the requests by the requesting offices.
- Requisitions could be checked against availability of items in Galileo before being approved by the designated warehouse personnel.
- Processed requisitions could be cross referenced with the issue vouchers to facilitate tracking of issued items against the approved requests.

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- Use of paper for processing requests would be substantially reduced which could result in savings to the Mission.

#### **Recommendation 9**

**(9) The MONUC Office of Mission Support should ensure that the stores requisition process is automated to efficiently monitor and control issuances and cut down the use of stationery.**

30. *The MONUC Office of Mission Support accepted recommendation 9 and stated that CITS had commenced implementation of an automated system and would propose a suitable system to be implemented in other warehouses. Recommendation 9 remains open pending OIOS' receipt of evidence showing the implementation of a fully automated requisition system in all SAUs.*

## **V. ACKNOWLEDGEMENT**

31. We wish to express our appreciation to the Management and staff of MONUC for the assistance and cooperation extended to the auditors during this assignment.

## STATUS OF AUDIT RECOMMENDATIONS

Recom. no.	Recommendation	Risk category	Risk rating	C/O	Actions needed to close recommendation	Implementation date <sup>2</sup>
1	The MONUC Office of Mission Support should ensure that access rights of warehouse personnel are restricted to the specific warehouses or stores that they are managing.	Information Resources	High	O	Verification that access rights of warehouse personnel have been appropriately restricted to the specific warehouses or stores that they manage.	Not provided
2	The MONUC Office of Mission Support should ensure that there is adequate segregation of duties and responsibilities of warehouse personnel in creating and approving transactions in the Galileo system.	Operational	High	O	Verification of adequate segregation of duties and responsibilities of warehouse personnel in creating and approving transactions in the Galileo system.	Not provided
3	The MONUC Office of Mission Support should ensure that transfer vouchers are used for transferring goods between warehouses irrespective of the region and indicate the names of the sending and receiving warehouses.	Operational	Moderate	O	Verification that transfer vouchers are used for transferring goods between warehouses irrespective of the region and indicate the names of the sending and receiving warehouses.	March 2009
4	The MONUC Office of Mission Support should ensure that policies and procedures for management of self accounting units are updated to include controls for using the Galileo inventory management system.	Governance	High	O	Submission of updated policies and procedures for management of self accounting units which include controls for the Galileo inventory management system.	Not provided
5	The MONUC Office of Mission Support should ensure that discrepancies noted during stock counts are appropriately investigated and inventory cycle vouchers are authorized by appropriate personnel before adjustments are made to the Galileo	Operational	High	O	Documentation showing that discrepancies are appropriately investigated and the related ICVs approved by authorized officers of the concerned SAUs.	Not provided

Recom. no.	Recommendation	Risk category	Risk rating	C/O	Actions needed to close recommendation	Implementation date <sup>2</sup>
	records.					
6	The MONUC Office of Mission Support should ensure that all data migration errors from 2005 are resolved and closed and not further carried forward.	Information Resources	Moderate	O	Documentation showing that the Galileo System is cleared of all data migration errors.	January 2009
7	The MONUC Office of Mission Support should ensure that periodic independent physical inventories are conducted on expendable inventories to strengthen oversight of assets.	Operational	High	O	Verification that physical inventory counts are being conducted by individuals who are independent of the management of the concerned warehouses/stores.	Not provided
8	The MONUC Office of Mission Support should ensure that expendable assets are adequately safeguarded by installing CCTV cameras in all Mission warehouses.	Operational	Moderate	O	Verification of the installation of CCTV cameras in all warehouses.	March 2009
9	The MONUC Office of Mission Support should ensure that the stores requisition process is automated to efficiently monitor and control issuances and cut down the use of stationery.	Information Resources	Moderate	O	Receipt and verification of evidence showing the implementation of a fully automated requisition system in all SAUs.	Not provided

C = closed, O = open

## SUPPLY SAU – STOCK COUNT DISCREPANCIES

<b>KINSHASA</b>				
<b>Congo Batiment Stores</b>				
<b>Item</b>	<b>Description</b>	<b>Physical count (a)</b>	<b>Galileo records (b)</b>	<b>Difference (a – b)</b>
1	Battery AA	4275	4674	-399
2	Calculator big	11	71	-60
3	Correction fluid	89	28	61
4	Electric insect killer	41	15	26
5	Glue stick	249	287	-38
6	Note book register	171	178	-7
7	Pink highlight	315	138	177
8	Photocopy paper	397	338	59
9	Pen for WB, red	489	389	100
10	Expanding file pocket with string	66	186	-120
11	Sutu analyse	16185	17822	-1637
<b>BCDC Stores</b>				
<b>Item</b>	<b>Description</b>	<b>Physical count (a)</b>	<b>Galileo records (b)</b>	<b>Difference (a – b)</b>
1	Battery AA	4190	4703	-513
2	Calculator - big	32	71	-39
3	Electric insect killer	0	15	-15
4	Glue stick	0	346	-346
5	High light orange	111	172	-61
6	Holder for business cards	7	64	-57
7	Marker permanent blue	428	137	291
8	Office wall clock	17	9	8
9	Padlock medium	0	9	-9
10	Scissors	28	32	-4
11	Tape packaging brown	180	302	-122

<b>Kisangani Warehouse</b>				
<b>Item</b>	<b>Description</b>	<b>Physical count (a)</b>	<b>Galileo records (b)</b>	<b>Difference (a – b)</b>
1	Alcohol burner	110	120	-10
2	Boots/shoes - safety	22	23	-1
3	Calculator medium	5	4	1
4	Cloth pegs	167	230	-63
5	Ear protection	231	243	-12
6	Office wall clock	21	20	1
7	Paper photocopy A4 reams	5,925	6,138	-213
8	Pen blue	768	788	-20
<b>Goma Warehouse</b>				
<b>Item</b>	<b>Description</b>	<b>Physical count (a)</b>	<b>Galileo records (b)</b>	<b>Difference (a – b)</b>
1	Drawer Organizer	344	346	-2
2	Expanding File Pockets	18	16	2
3	Pen, Felt Tip,-Black	1609	1611	-2
<b>Bukavu Warehouse</b>				
<b>Item</b>	<b>Description</b>	<b>Physical count (a)</b>	<b>Galileo records (b)</b>	<b>Difference (a – b)</b>
1	Binders Small	680	705	-25
2	Glue stick	496	563	-67
5	Pencils	1802	1626	176
6	Red pen	233	151	82
7	Post it small	882	893	-11
8	Paper A4	1262	2162	-900
9	Disinfectant liquid	0	547	-547
10	Trash bags, small	0	100	-100
11	Broom outdoor	47	21	26
12	Floor Mat	6	4	2
13	Machetes	0	5	-5
14	Bleach	102	2636	-2534
15	Dust Mask	1628	1605	23

## MEDICAL SAU – STOCK COUNT DISCREPANCIES

<b>Kinshasa Pharmacy</b>				
<b>Item</b>	<b>Description</b>	<b>Physical count (a)</b>	<b>Galileo records (b)</b>	<b>Difference (a – b)</b>
1	Adenocor	4	0	4
2	Alcohol	60	56	4
3	Aspirin 500mg	28	22	6
4	Atropine Inj	120	0	120
5	Bendroflumethiazine 5mg	154	54	100
6	Bronchokod Syrup	236	247	-11
7	Celestene	1352	0	1352
8	Clotrimazole cream	3	54	-51
9	Chloramphenicole eye drops	23	30	-7
10	Chloramphenicole ear drops	10	20	-10
11	Dexamethason eye drops	0	10	-10
12	Diclofenac gel	1959	1476	483
13	Diclofenac tabs 50mgs	35	7	28
<b>Goma Medical Clinic</b>				
<b>Item</b>	<b>Description</b>	<b>Physical count (a)</b>	<b>Galileo records (b)</b>	<b>Difference (a – b)</b>
1	Diclofenac	38	40	-2
2	Insect repellent spray	42	34	8
3	Nifedipine	238	250	-12
4	Meningitis A&C	36	29	7
5	Yellow Fever	10	7	3
6	Tetanus + Diphtheria vaccine	69	74	-5

<b>Bukavu Medical Clinic</b>				
<b>Item</b>	<b>Description</b>	<b>Physical count (a)</b>	<b>Galileo records (b)</b>	<b>Difference (a – b)</b>
1	Amoxilline Clavulanate	189	91	98
2	Artemether Injection	90	72	18
3	Buscopan tab 10 mg	1380	1462	-82
4	Cepacol (Strepsils)	1248	975	273
5	Chlorpheniramine 4 mg	980	715	265
6	Ciprofloxacin 500 mg	530	560	-30
7	Ibuprofen tab 400mg	980	942	38
8	Maalox sachet	123	126	-3
9	Malarone tab	532	696	-164
10	Omeprazole tab	77	91	-14
11	Paracetamol tab 500 mg	1717	1843	-126
12	Terbinafine cream	135	132	3
13	Ctrinoxazole tab	1226	1182	44
<b>Lubumbashi Medical Clinic</b>				
<b>Item</b>	<b>Description</b>	<b>Physical count (a)</b>	<b>Galileo records (b)</b>	<b>Difference (a – b)</b>
1	Paracetamol 500 mg	3238	562	2676
2	Pseudoephedrine (galsud)		135	-135
3	Multivitamine tabs	660	120	540
4	Acetylsalicylique acid (aspirin 500)	2788	110	2678
5	Amoxicilline 500 mg	1078	100	978
6	Cepacol lozenges	96	72	24
7	Artemether+lumefantrine (coartem)	336	48	288
8	Diclofenac 50 mg	130	70	60
9	Chlorpheniramine 4 mg Tabs	2546	12	2534

## ENGINEERING SAU – STOCK COUNT DISCREPANCIES

<b>Kinshasa</b>				
<b>Item</b>	<b>Description</b>	<b>Physical count (a)</b>	<b>Galileo records (b)</b>	<b>Difference (a – b)</b>
1	Trowel 152 mm	9	5	4
2	Vise cripe large locking 30 mm	7	4	3
3	Red bags	26	23	3
4	PH reagents	65	26	39
5	Sulfide reagent	34	30	4
6	Micron cartridge 7525	29	35	-6
7	Puc flange 50 DW 40	13	12	1
8	Paint brush for wall	277	269	8
9	Cylindrical door lock	50	363	-313
10	Knife fuse 315 A	126	96	30
11	Bulb 160W	150	98	52
12	Smoke alarm	396	448	-52
13	FL Tube	26	308	-282
14	Contactora 25amp	43	46	-3
15	Solid state delay	56	9	47
16	Solen.. (electro V)	49	50	-1
<b>Kisangani – Onatra warehouse</b>				
<b>Item</b>	<b>Description</b>	<b>Physical count (a)</b>	<b>Galileo records (b)</b>	<b>Difference (a – b)</b>
1	Edge Pipe Cutter (2 pcs in cutter)	69	22	47
2	Hack Saw Blade (all categories)	61	314	-253
3	PVC Elbow 110"	107	117	-10
5	Thermostat	31	5	26
6	Fuel Filter (418A022)	12		12
7	Refrigerant 502	5	14	-9
8	Coupe-coupe	45		45
9	Aircon compressor	15	2	13
10	Compressor 1/4	4	9	-5
11	Fluorescent light fixture double	211	296	-85

<b>Goma Warehouse</b>				
<b>Item</b>	<b>Description</b>	<b>Physical count (a)</b>	<b>Galileo records (b)</b>	<b>Difference (a – b)</b>
1	Cable H 07 VU_6MM2 Single wire rigid B	0	100	-100
2	Circuit Breaker 50 amps 3 poles	35	37	-2
3	Flush Lighting Switch 1-way	66	65	1
4	G2 Circuit Breaker 40 amps	107	70	37
5	Light Sockets	251	200	51
6	Miniature circuit breaker, 230V, AC, 1Px10 amp	0	77	-77
7	PVC trunking 25 X 40MM, in 2 m lengths	0	46	-46
8	Hinges 50MM 2"	20	50	-30
9	GI Socket 2"	35	40	-5
10	Light Fixture 2x40 W/ reflector (hermitic)	4	10	-6