

SRFMP

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Sahel Regional Financial Management Project

VIRGINIA TECH and USDA/OICD

An AID funded project to improve host country financial accounting and management of development projects in Sahel and West Africa.



U.S. Agency
for International
Development



U.S. Department
of Agriculture



Virginia Polytechnic
Institute and
State University

SAHEL REGIONAL FINANCIAL MANAGEMENT PROJECT

The objective of this AID funded project is to improve financial accounting and management of development projects in the Sahel, West Africa. The Office of International Agricultural Programs, Extension Division, Virginia Polytechnic Institute and State University (Va Tech), in cooperation with USDA's Development Project Management Center (DPMC), maintains an office staff with DPMC in Washington, D.C. Full-time financial management experts serve as team leaders in Mali, Niger, Upper Volta, Senegal and The Gambia. Three of the country teams each include a Sahelian financial management expert. The expert posted in Senegal also works with the governments of Mauritania and Cape Verde Islands as needed. Short-term consultants with specialized expertise assist country teams as needs are identified.

Sahelian Governments will assume full control and responsibility as the management mechanisms and processes introduced through the project become assimilated into host country institutions.

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FINAL REPORT
SAHEL REGIONAL FINANCIAL MANAGEMENT
PROJECT

August 1982 to June 1986

submitted by

U.S. Department of Agriculture/Office of International
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and

Virginia Polytechnic Institute and State University
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Contents

	<u>Page</u>
Executive Summary	
A. Background	1
1. Objectives	2
2. Organization	2
3. Recruitment of Team Leaders	3
B. Approaches	4
1. Initiating Field Operations	4
2. Action-Training	5
3. Headquarters Support	6
C. Accomplishments	8
1. Improved Accountability	8
2. Skills Development	10
3. Foundation for Sustaining Improved Practices	11
4. Awareness of Needs	13
5. Improved Communication	13
D. Lessons Learned	14
E. Recommendations	17
Annex Tables	
Table I -Summary of Short-Term Consultants	19
Table II -Group Training Workshops	21
Table III -List of Technical and Training Materials	
SRFMP/Washington Staff	24
SRFMP/Washington Consultants	36
SRFMP/SENEGAL	41
SRFMP/GAMBIA	45
SRFMP/CHAD	48
SRFMP/BURKINA FASO	52
SRFMP/MALI	54
SRFMP/NIGER	56

EXECUTIVE SUMMARY

A. Background

The Sahel Regional Financial Management Project (SRFMP) was organized to improve the financial management of Sahelian institutions that manage U.S. Agency for International Development (AID) funds. In 1980 and 1981, the U.S. General Accounting Office and AID's Inspector General reported significant inadequacies in financial controls in development projects in the Sahel. To correct this condition, the U.S. Congress amended Section 121(d) of the Foreign Assistance Act to require the AID Administrator to: (1) determine whether foreign governments maintain systems of accounts that adequately control receipt and expenditure of AID funds; and (2) suspend aid for projects that do not meet control requirements. SRFMP was designed to assist eight recipient countries in the Sahel region to develop and adopt accounting systems and improve financial management to meet 121(d) requirements.

Including extensions, SRFMP operated from August 1982 to June 1986, with funding of approximately \$7.7 million from AID. The project was implemented through a Participating Agency Services Agreement (PASA) with the United States Department of Agriculture, Office of International Cooperation and Development (USDA/OICD) and a Cooperative Agreement through the USDA Extension Service with the Cooperative Extension Service, Virginia Polytechnic Institute and State University (VPI&SU).

Project implementation built upon a program of needs assessments, orientations, training workshops and consultations conducted by the Development Program Management Center (DPMC) of USDA/OICD in 1981-82. SRFMP placed long-term teams in Senegal, The Gambia, Mali, Burkina Faso, Niger and Chad, and made short-term technical assistance available to Cape Verde and Mauritania. Teams consisted of one VPI&SU faculty member who was a financial management expert and at least one Sahelian counterpart. By working closely with USAID missions and host country institutions, the teams established linkages that will remain valuable during the implementation of the second phase by Experience Inc.

B. Approaches

The major approach used by SRFMP was action-training (sometimes referred to as participatory training). Although the degree of emphasis varied from country to country, all teams followed a sequence of assessing client needs, conducting participatory workshops and following up with worksite consultations. Needs assessments enabled teams to become familiar with current financial practices and identify areas needing improvement. Training workshops focused on the problems of accounting and financial management, using discussions, role playing, case studies and simulations to develop knowledge and skills. Worksite

consultations reinforced knowledge and skills gained in the workshop and supported their application in the work setting.

Other approaches used by SRFMP teams were: (1) teaching specific courses on financial management topics at universities and training institutions; and (2) serving as a technical resource to USAID missions and host governments on financial management issues.

C. Accomplishments

1. SRFMP improved accountability in USAID-funded local currency projects.

SRFMP developed uniform standard fund accounting and reporting systems for all USAID projects in Burkina Faso, Chad, Mali, Niger and Senegal. In The Gambia, the existing accounting system met AID requirements, so SRFMP efforts focused on training. In Mauritania and Cape Verde, SRFMP conducted workshops and provided technical assistance for certification reviews.

2. SRFMP improved the skills of project and mid-level government accountants, auditors and managers.

SRFMP training addressed the needs of different levels of host country personnel. In The Gambia, SRFMP training improved the skills of mid-level government accountants and auditors. In other countries, training focused on improving skills of project personnel and Ministry officials.

3. SRFMP established a foundation for sustaining improved practices in financial management by developing in-country training and consulting capabilities, improving qualification standards for accountants and encouraging the development of new or more active accountant associations.

In several countries, SRFMP conducted Training of Trainers and other financial management workshops that have enabled host country nationals to continue the process of training financial managers. In Senegal, nine regional controllers were trained in action-training methods and are now working in their respective areas to train mid-level government financial managers. In Mali, trainers were trained in the Ministry of Agriculture and other agencies to assist with the SRFMP program and to expand training activities in the government.

SRFMP involved host country nationals in providing technical assistance. Although this practice required significant investments of time, it contributed to the acceptance and sustainability of new management practices because host country nationals provided insights into local situations and helped develop financial practices that were appropriate for client conditions. This involvement also enhanced their own capabilities

to provide technical assistance and training after the departure of SRFMP expatriates.

SRFMP tested and screened accountants to improve the qualification standards for those who work in financial management. In several countries, SRFMP activities encouraged the development of new or more active associations through which accountants can share experiences and increase their skills.

4. SRFMP increased awareness of the need for improving accountability and financial management among personnel in USAID missions, host governments and other client groups.

Several endeavors suggest a commitment to accountability that extends beyond merely satisfying AID's regulatory requirements. The Ministry of Agriculture in Mali suspended funding of non-AID projects until accounting records were updated. In Burkina Faso, several ministries and international organizations have requested that the SRFMP team conduct training and skill testing of accountants not associated with AID-financed projects. In Chad, the Ministry of Plan is developing a comprehensive project reporting system based on AID financial reporting standards.

5. SRFMP improved communication within host governments and between host country governments and USAID missions on financial management by developing and disseminating reference materials and by providing forums for discussion and resolution of problems.

SRFMP teams developed training materials and manuals that have ongoing value in planning, directing and controlling projects. For example, in Niger, SRFMP produced an accounting manual that clarified what was required in terms of books, reports and procedures. In every country, SRFMP printed or photocopied materials that were widely disseminated and used. Workshops attended by project officers, accountants and other project personnel encouraged clarification of procedures and discussion of issues that previously had been neglected or not fully explained. Some training materials have been adapted by other institutions or disseminated to AID projects outside the region.

D. Lessons Learned

1. In many situations, action-training is an effective methodology for improving financial management.

Action-training permitted flexibility in assessing financial management needs, conducting training workshops and carrying out in-service follow-up activities. Throughout this process, mutual learning and the building of collaborative working relationships permitted the development of skills and systems that were

appropriate and sustainable. For classroom teaching and introducing new subject matter, the lecture approach was suitable.

2. Ongoing follow-up activities are essential to reinforce, refine and modify training provided in workshops.

Follow-up consultations facilitate the application of knowledge and skills in work situations and make it easier to deal with emerging performance problems. Worksite consultations also led SRFMP into areas of financial management beyond accountability (for example, inventory management, planning, budgeting and forecasting) and broadened the circle of clientele.

3. Effective programs require the top-level support of all groups (host government, USAID and SRFMP).

All parties must be involved in the project design stage to give a sense of ownership and maximum commitment. Top-level support encourages ongoing cooperation.

4. Clear-cut standards from AID/Washington would facilitate certification.

AID requirements for certification vary from country to country. A complete definition of requirements from AID/Washington would facilitate the transfer of knowledge to countries and encourage a more unified approach to certification. Ministers from different countries may become confused by differing requirements originating from the same U.S. law.

5. Activities to provide incentives and encourage motivation are essential to the overall success of the program.

SRFMP efforts improved the status of financial management as an important management function. In some countries, SRFMP helped establish associations of accountants and took steps to improve working conditions. These actions enhanced the image of accountants and encouraged motivation. Adequate compensation, reasonable work environments, necessary supplies and equipment must be provided to attract qualified accountants.

6. Written agreements between Project, AID and host country must be in place before the team arrives in country.

Protocols detail the terms, conditions and reciprocal contributions of USAID missions and host country organizations. They legitimize the team's presence in the host country, making it possible to open bank accounts and begin operations. Memoranda of Understanding document the expected relationship between the SRFMP team and each USAID mission, including the roles of both parties in program determination and implementation, and logistical support agreements on housing, furniture, appliances and other services.

7. Regional coordination and feedback by headquarters assist country implementation.

The perspectives of other teams and headquarters are important resources in program development and evaluation.

8. Clearly defined roles and responsibilities of all cooperating agencies are essential to a smooth running project.

Clear definitions of lines of authority, communications and responsibilities, endorsed by all agencies, minimize misunderstandings and facilitate smooth operations.

E. Recommendations

1. Project design teams should include host country financial personnel in program development to secure support and commitment and convey a sense of ownership to the host country.
2. Project design and evaluation teams should include someone trained in financial management to ensure appropriate planning and evaluation. In many cases, an independent host country person should also be included to provide local insights.
3. Information needs and coordinating mechanisms between agencies, teams and headquarters should be worked out as early as possible to clarify lines of authority, avoid duplication of effort and make it easier to focus on substantive tasks.
4. AID should provide training for Project Officers in financial management.
5. Phase II should address inventory control issues at an early stage to maintain certification.
6. Phase II should encourage the use of local CPA firms for teaching accounting, conducting audit reviews and follow up, to promote private enterprise and encourage the sustainability of financial management activities.
7. Phase II should encourage the use of host country accounting systems, where possible. (Some projects maintain different books for different donors.) The modification of an existing and established system is usually more effective than imposing an entirely new system on a country.

BURKINA FASO

When SRFMP arrived in country, no project fully met Section 121(d) requirements. Many journals, reports and accounting procedures were either lacking or deficient. In essence, all projects could have been de-certified.

SRFMP reviewed and evaluated the systems in place for all projects. The reviews indicated that a standard accounting and financial reporting system made sense. After developing the system, action-training workshops were conducted on how to use the system. Following each initial workshop and on-site consultancies, a second workshop was held to reinforce learning.

By June 1986, all projects were certified. SRFMP also established a standard accounting and financial reporting system for PL 480 projects, in response to a specific request from the Government of Burkina Faso (GOB). The GOB plans to use this system in many of its own projects. Counterpart project and host country personnel acquired the knowledge and working capability to meet Section 121(d) requirements.

CHAD

When SRFMP arrived in Chad (Oct. 1984), there was no organized accounting system established for USAID projects. Few qualified accountants or personnel with recent work experience were available. Materials were lacking.

SRFMP assessed needs and developed a standard fund accounting and reporting system. Action-training workshops trained personnel as projects unfolded. During project implementation, SRFMP monitored the new financial reporting and accounting systems. Project monitoring was established at the Ministry of Plan to encourage host country capability to sustain financial management.

SRFMP set up financial management improvement advisory teams to evaluate financial management in three sectors of AID activity. These teams consisted of personnel from the university, Ministry of Finance, Ministry of Plan, USAID, and the private sector. SRFMP also conducted analyses to strengthen financial management planning in the Roads Maintenance Project Paper. SRFMP trained personnel and designed and implemented an accounting system for the PL 480 program and other projects. Workshops trained personnel in accounting, planning financial reporting, budgeting, petty cash management, inventory control and purchasing control. Training of Trainers workshops were conducted for managers with regional offices.

THE GAMBIA

Accountability for local currency funds was not a problem on projects in The Gambia. The government has a reasonably effective accounting system and the corps of accountants is trained in basics of accounting. At the inception of SRFMP, all USAID projects were certified.

SRFMP obtained support from high-level officials and targeted mid-level government accountants and auditors for training. The 12-week in-service workshop developed for mid-level accountants and a one-week workshop for senior level personnel have been established as recurrent offerings at the Gambian Management Development Institute. The chapter on accounting in the SRFMP Financial Management Handbook was adopted as the temporary accounting manual for the Gambian government. SRFMP activities also led to the formation of The Gambian Association of Financial Managers and the publication of a quarterly newsletter.

A two-week workshop in auditing was enthusiastically received. Plans have been made to design a series of courses leading to the award of a government diploma in auditing.

A needs assessment in stores control and storeskeeping was completed to serve as the basis for development of training courses during the next phase of the project.

MALI

When SRFMP was initiated in Mali, USAID projects had cash receipts, disbursements and encumbrance journals, but lacked a complete accounting system. Planning and budgeting were not coordinated and many project accountants were not qualified. All USAID projects were certified, but funds had been stopped on two projects because accounting reports were lacking. Bills of collection had been issued to the Government of Mali (GRM) for two projects that could not account for funds at the close of the project.

SRFMP conducted needs assessments and planned collaboratively with USAID and GRM to address the needs: planning and budgeting, accounting, purchasing, inventory control, auditing and automated data processing. Workshops were followed by worksite consultations. SRFMP personnel also taught accounting and project analysis courses at the National School of Administration.

Accomplishments include: ongoing training within several existing institutions, such as the audit unit of the Ministry of Agriculture; development of automated accounting systems; and development of an accounting curriculum for the National School of Administration. SRFMP also developed standard accounting requirements for USAID projects in Mali.

NIGER

At the time SRFMP was initiated in Niger, certification requirements were unclear and the accounting system was minimal. Only disbursements were recorded.

The SRFMP team followed the action-training approach of assessing needs, developing a plan of work, training through workshops and on-the-job training, and monitoring through worksite consultations.

Accomplishments include the design and installation of a basic accounting system and an inventory control system for USAID projects and the development of the ability to conduct periodic reviews in order to provide management advice. Also, SRFMP assisted a private accounting firm to develop the capability to audit USAID-funded projects. The USAID Controller's office provided valuable guidance in these efforts.

SENEGAL

Although the design team recommended that one person be assigned to Senegal, Mauritania and Cape Verde, the workload for these three countries proved to be too large for one person. To provide adequate personnel, the Senegal team leader was authorized to hire a counterpart and short-term consultants were hired for Mauritania and Cape Verde. Senegal had more AID-funded projects than other Sahelian countries.

SRFMP used the action-training approach and developed financial management workshops for project personnel and government officials. SRFMP also conducted Training of Trainers workshops. A manual of procedures and accounting systems design was developed and is now being used by local currency projects and several private voluntary organizations.

Major accomplishments include the training of nine regional controllers from the Ministry of Finance to use action-training methods throughout Senegal. More than 500 mid-level government financial managers have been trained. SRFMP also supported the establishment of a professional Association of Accountants, developed automated accounting systems, improved the working conditions of local hire staff and increased awareness of the need for good financial management.

MAURITANIA AND CAPE VERDE

Mauritania and Cape Verde were assisted by short-term consultants, managed largely from the SRFMP headquarters office. SRFMP activities included assisting the governments in organizational efforts and food distribution projects and strengthening financial management capabilities of host country personnel. Preliminary work was performed to help prepare Mauritania for a full-time team during Phase II.

SAHEL REGIONAL FINANCIAL MANAGEMENT PROJECT

A. Background

The Sahel Regional Financial Management Project (SRFMP) was organized to improve the financial management of Sahelian institutions that manage U.S. Agency for International Development (AID) funds. This report summarizes the experiences and lessons learned during the life of the project, from August 1982 to June 1986.

In 1980 and 1981, the U.S. General Accounting Office and AID's Inspector General reported significant inadequacies in financial controls in development projects in the Sahel. Many project accounting systems did not have the ability to meet the accounting and auditing requirements of donor loan and project agreements. Frequently, the knowledge and skills needed to design and execute appropriate accounting systems were lacking. Poor accounting, budgeting and auditing capabilities were adversely affecting the performance of development projects in several countries.

To correct this situation, Congress amended the Foreign Assistance Act, Section 121, with Subsection (d), stipulating that:

Funds available to carry out this section (including foreign currencies acquired with funds appropriated to carry out this section) may not be made available to any foreign government for disbursement unless the Administrator of the Agency for International Development determines that the foreign government will maintain a system of accounts with respect to those funds which will provide adequate identification of and control over the receipt and expenditure of those funds.

Section 121 (d) required the AID Administrator to: (1) determine whether foreign governments maintain systems of accounts that adequately control receipt and expenditure of AID funds; and (2) suspend aid for projects that do not meet control requirements. In response to 121(d) requirements, SRFMP was designed to assist eight recipient countries in the Sahel region to develop and adopt accounting systems and improve financial management.

1. Objectives

Four operational objectives guided the design and implementation of SRFMP. Although major emphasis was given to improving accountability on AID funded projects, all four objectives reflect the broad purpose of the project. The objectives were:

- o To improve accountability on AID funded projects;
- o To create a foundation for sustaining improved accounting and financial management practices;
- o To emphasize the action-training approach in improving financial management;
- o To enhance the role of accountants as professionals.

2. Organization

Including three extensions, SRFMP operated from August 1982 to June 1986, with funding of approximately \$7.7 million from AID. Original authorization (August 1982) was for life of project funding of \$5.0 million. An amendment in June 1984 provided \$876,000 for Chad. Later, the project period was extended to June 1986, with an additional \$1.9 million.

The project was implemented through a Participating Agency Services Agreement (PASA) with the United States Department of Agriculture, Office of International Cooperation and Development (USDA/OICD) and a Cooperative Agreement through the USDA Extension Service with the Cooperative Extension Service at Virginia Polytechnic Institute and State University (VPI&SU).

Prior to project authorization, the Development Program Management Center (DPMC) of USDA/OICD provided consulting and training support for the first stages of AID's financial management improvement program in the Sahel. Beginning in 1981, the support included a program of needs assessments, in-country orientations, training workshops, and consultations. These activities aimed to identify strategies for addressing deficiencies in financial management in AID sponsored development projects in the Sahel. To build on this experience, a PASA with USDA was selected for SRFMP project implementation.

Recognizing that SRFMP would require considerable managerial and logistical support, especially during the start-up phase, USDA contacted several organizations with the capacity to help

implement SRFMP. VPI&SU was selected because of the magnitude of its international operations, experience in extension activities, and previously successful contracts with USDA.

The U.S. headquarters staff was located in USDA/OICD, in Washington, D.C., and in VPI&SU, in Blacksburg, Virginia. In USDA/OICD, an Executive Officer and a Senior Project Director contributed 10 and 20 percent of their time, respectively. The Project Director, Training Specialist, Administrator and other headquarters staff were employed by VPI&SU. AID policy and implementation guidance was provided by an AID direct hire project officer based in AID's Africa Bureau, Office of Sahel and West African Affairs (AFR/SWA).

Field operations were carried out by long-term SRFMP teams placed in Senegal, The Gambia, Mali, Burkina Faso and Niger between June and October 1983. Long-term assistance for Chad was added in October 1984, following the authorization of additional funds for this country. SRFMP country teams consisted of one VPI&SU faculty member who was a financial management expert and at least one Sahelian counterpart. (In The Gambia, the government provided a counterpart from its payroll.) Short-term technical assistance was made available to Cape Verde and Mauritania and to SRFMP teams in other countries, as needed.

3. Recruitment of Team Leaders

SRFMP team leaders were selected through a process referred to as Candidate Assessment and Selection Process (CASP). This process involved systematic application of project-relevant criteria and indicators at all stages of recruitment and selection. Advertising in newspapers and professional journals was supplemented by informal searches and professional networking to establish a pool of candidates. Initial screening of resumes and telephone interviews with candidates and their references resulted in the identification of eleven final candidates.

The finalists attended a one-week workshop in January 1983. Simulations and exercises were used to evaluate performance in the following areas: oral and written French and English; group and interpersonal communications; intercultural skills; managerial ability; facilitation skills; situational adaptability; skills transfer capability; institution building knowledge; third world development experience and understanding; technical competence; consulting experience. Following the workshop, four team leaders were nominated. At this time only four countries were ready to begin SRFMP activities. Later, abbreviated assessment workshops were conducted to select team leaders for The Gambia and Chad.

This selection process for team leaders differed from traditional interview procedures in that the assessment workshops: (1) required the SRFMP leadership to be explicit about the qualities of an ideal team leader; (2) permitted first-hand examination of many of the performance characteristics of the candidates; (3) allowed the candidates an opportunity for self-assessment; and (4) served as an orientation for those who were eventually selected as team leaders. No cost-benefit analysis was made to compare the time and cost of the CASP process with alternative selection processes.

In most countries, Sahelian counterparts, known as team members, were recruited and selected by SRFMP team leaders. Short-term consultants were selected from responses to advertisements and personal recommendations.

In March 1983, SRFMP headquarters staff and team leaders participated in a one-week orientation and team planning workshop and follow-up meetings. Some of the objectives were: (1) to build a common understanding of the history and country-specific contexts of SRFMP; (2) to ensure an understanding of the project goal and establish operational objectives for reaching that goal; (3) to clarify individual roles and responsibilities, and the relationship between field teams and the headquarters staff; (4) to agree on communications, monitoring and evaluation mechanisms; (5) to design country-specific work plans for the first three months; (6) to ensure that team leaders going to francophone countries had sufficient familiarity with French technical terms to be effective upon arrival.

Additional pre-departure activities included sessions for the team leaders at USDA, AID and VPI&SU for overviews of each organization's structures and orientation to procedures, requirements and documents to be used in project implementation. Intensive French-language study and supplemental technical language sessions were conducted by a firm in Washington, D.C.

B. Approaches

1. Initiating Field Operations

To initiate the country programs, SRFMP headquarters negotiated Memoranda of Understanding with USAID missions. The Memoranda of Understanding documented the expected relationship between the SRFMP and each USAID mission, outlined logistical support agreements on housing, furniture, appliances and other services, designated the SRFMP project officer, clarified the project's relationship to the USAID mission Controller, and specified workplan development and execution responsibilities.

USAID missions initiated formal protocols with a host country agency. Protocols were important management tools. They detailed the terms, conditions and reciprocal contributions of the USAID missions and host country organizations. They legitimized the SRFMP presence in the host country and gave the country teams an organizational base from which to begin operations and a host country agency to provide in-country guidance. In Chad, The Gambia and Mali, protocol agreements were completed before the arrival of the team leader. In Senegal and Burkina Faso, some delays in SRFMP activities occurred because protocols were not in place when the team arrived. In Niger, delays were significant because the Government would not let the team visit projects until the protocol was signed.

Although protocol agreements identified one host country organization to coordinate activities, SRFMP teams have been able to cooperate with several host country agencies. In Mali, the Ministry of Finance was chosen as the host organization, but most activities eventually concentrated on Ministry of Agriculture projects. In Senegal also, the Ministry of Finance was designated as the host organization, but operational activities later shifted to the Ministry of Education. In Burkina Faso, the host organization was the Ministry of Agriculture. In Niger, the host organization was the Ministry of Plan. In The Gambia, the protocol was signed with the Establishment Office, allowing a close relationship with government officials, but operational activities later shifted to the newly established Management Development Institute for more direct contact at government mid-management levels. In Chad, the protocol was signed with the Ministry of Plan, but operational activities later shifted to the university. That SRFMP teams have been able to work with a variety of agencies has been a valuable part of each team's strategy. Shifting to more appropriate operational and coordinating bases in the host country has strengthened SRFMP programs.

2. Action-Training

The major approach used by SRFMP was action-training (sometimes referred to as participatory training). In addressing client needs, action-training integrates group learning forums with on-the-job guidance. For SRFMP, clients were both AID and the host country entities affiliated with AID projects. Although the degree of emphasis varied from country to country, all SRFMP teams followed similar patterns of implementing the action-training approach.

First, SRFMP teams initiated orientation visits with key USAID and host country officials. To become familiar with current financial practices and gain insights into performance improvement needs, the teams conducted needs assessments with personnel directly associated with AID funded projects.

Included were USAID project officers, managers and accountants. In The Gambia, where accountability for local currency funds was not a problem, the SRFMP team interviewed 24 senior level officials individually, and then conducted needs assessments with mid-level managers.

The second step involved systems design and training. SRFMP teams worked with AID and host country personnel to modify and redesign financial accounting and management systems so they could meet legislative and project needs. In performance areas identified as needing improvement, training workshops were conducted to upgrade the skills of project personnel and improve financial management systems. A basic project accounting system and Users Manual had been developed during pre-SRFMP evaluations. This simple, single-entry accounting system was used to identify strengths and deficiencies in accounting systems at the project level. The Users Manual became a reference for early training workshops. Subsequently, more advanced accounting and reporting systems and corresponding manuals were developed by SRFMP teams to fit the special needs and situations encountered.

Third, as soon as possible after workshops were completed, SRFMP teams carried out follow-up consultations to assess the degree to which new knowledge and skills were being applied in the work situations, to help persons recall information from the workshop, and to watch and listen for unresolved or emerging performance problems. This step provided on-the-job reinforcement of training and an opportunity to assess needs for training in future workshops.

Other approaches used by SRFMP teams were: (1) teaching specific courses on financial management topics at universities and training institutions; and (2) serving as a technical resource to USAID missions and host governments on financial management issues.

3. Headquarters Support

USDA was responsible for performing or arranging for all project implementation actions and functions, but delegated to VPI&SU, under a cooperative agreement, most of the project's technical assistance, training and commodities.

Logistical and administrative arrangements required a thorough understanding of AID, USDA and VPI&SU procedures, and the ability to negotiate modifications, when needed, to meet the needs of field and headquarters operations. Overall, arrangements were expedited and excessive delays were avoided.

Training assistance and materials development were an important part of headquarters support. During the first years of SRFMP, every team received short-term technical assistance. Included were training sessions in planning, designing and conducting workshops, training of trainers, assessing and evaluating training activities, and orienting team members. The objective was to ensure that country teams and short-term consultants had a firm grasp on action-training methods and the technical financial methods required for the SRFMP project. One pilot effort was a five-day training of trainers program in Mali, in November 1984, which was continued by the resident SRFMP team.

Headquarters staff conducted three regional workshops to help SRFMP teams share training strategies and materials, improve professional abilities and develop a common sense of direction. The workshops were held in October 1983 (two weeks), June 1984 (one week) and December 1984 (one week) in Niger, Senegal and Ivory Coast respectively. Although financial management problems varied from country to country, workshops provided valuable opportunities for exchange. Headquarters staff also helped obtain and distribute technical, management and training materials that could be used to develop country-specific materials for training and consultation.

The project's Management Information System (MIS) was developed to gather information relating to project performance. Its purposes were: (1) to provide project decision makers and managers with a clear summary of project activities and performance; and (2) to provide data relevant to assessing project performance. Input was solicited from AID and from SRFMP personnel in both field and headquarters locations. Although much information was gathered and the MIS was revised several times, the MIS was never officially implemented. However, the process of its development made SRFMP teams sensitive to the types of information needed to track project performance.

Headquarters staff arranged short-term technical assistance, originating from the United States, for SRFMP teams in The Gambia, Chad, Mali, Niger, Senegal, Cape Verde and Mauritania. Consultants helped facilitate training of trainers workshops, design accounting systems, conduct technical workshops, write financial management handbooks and develop training materials. In Cape Verde and Mauritania, where there were no resident SRFMP teams, consultants also provided financial and management expertise for technical assignments relating to project and mission needs. Where local talent existed, SRFMP teams tended to use domestic consultants.

Short-term consultants were identified through a systematic process. In August 1983, advertisements were placed in several newspapers for experienced bilingual (English/French or English/Portuguese) management trainers. From more than 100 applicants, 18 were chosen to participate in an assessment workshop conducted in December 1983. Eight individuals were selected as qualified candidates for short-term consulting assignments. Of these, three completed several assignments. Other finalists were not used because they were unavailable, when needed.

All consultants hired in the United States for use in Washington, D.C., or for work overseas, were briefed on the history and objectives of SRFMP. Depending on the length, purpose, previous exposure to the project, and complexity of their assignments, consultants going overseas spent one to five days at SRFMP headquarters preparing for their assignments. Scopes of work, usually based on details supplied by SRFMP field teams, were reviewed and requisite materials developed. As indicated in Annex Table 1, consultancies were used more often at the beginning of the project than in later years.

Where in-country expertise was available, local consultants were used. Team leaders often provided extra training to prepare host country consultants for their assignments, but such training contributed to improving in-country resources. Overall, the demand for short-term assistance from the United States was not as high as envisioned in the project paper; consequently, some resources were redirected toward additional equipment and supplies, the extension of the project and provision of additional support personnel.

C. Accomplishments

i. Improved Accountability

SRFMP improved accountability in USAID-funded local currency projects by developing uniform standard fund accounting and reporting systems for all USAID projects in Burkina Faso, Chad, Mali, Niger and Senegal. In The Gambia, the existing accounting system met AID requirements so SRFMP efforts focused on training. In Mauritania and Cape Verde, SRFMP conducted workshops and provided technical assistance for certification reviews.

Before SRFMP was initiated, the expansion of AID's involvement in the Sahel had outpaced agency systems for tracking input flow and performing accurate financial analysis. Financial accountability standards and the process of certification for

AID projects varied from country to country and among the host country organizations with which USAID missions cooperated. Most project officers were not well trained in financial management, but with the initiation of SRFMP, improving financial management became more important.

In the SRFMP project paper, the indicator of project success was "certifiability in 121(d) terms of all continuing projects in the Sahel." During the first two years, this basic concern (being able to trace the use of U.S. funds so that AID could certify that funds were being expended appropriately) consumed approximately one-half of the project's time (except in The Gambia). Becoming familiar with existing practices and performing related analytical, monitoring, consulting and training activities received priority attention.

A questionnaire collectively designed by SRFMP field teams was used to guide interviews with project staff. Some of the areas evaluated by USAID missions and SRFMP teams to determine certifiability were:

- o Project specific bank accounts and bank reconciliation statements;
- o Journals for fund encumbrance;
- o Cash receipt and disbursement ledgers;
- o Systems of files;
- o Records organized according to approved budget categories;
- o Entries in accounting records showing reference to readily accessible source documents;
- o Source documents;
- o A system of internal controls;
- o History of timely reporting.

Project-level assessments proceeded quickly, once SRFMP field teams were in place. In Mali, 14 of the 20 local currency projects were reviewed within six months after the arrival of the team leader. In Senegal, 20 of the 24 local currency projects were assessed within one year. In Niger, the team reviewed 13 projects during its first year in-country.

Follow-up actions to move toward certifiability varied depending on the particular circumstances of the country. In Mali, the SRFMP team offered training workshops to accountants from both AID and non-AID funded projects and to ministry officials from higher levels of management. Training focused on project planning and budgeting functions and on accountability. The team in Niger concentrated on basic accountability and immediate certification difficulties. The end result was that all AID projects in Burkina Faso, Chad, Mali, Niger and Senegal were certified. (Projects in The Gambia met AID certification requirements at the inception of SRFMP.)

2. Skills Development

SRFMP training and on-the-job consultations addressed the needs of different levels of host country personnel, improving the skills of project personnel and Ministry officials. SRFMP had to respond to diverse sets of perceived needs and foster consensus on what performance areas should be addressed and who should be trained. Some missions viewed the core difficulty as external to AID while others recognized that internal changes and broad improvements in financial management were necessary. Similarly, among host country personnel, perspectives on performance difficulties varied.

Since project certification was the major concern, host country project personnel were enrolled in the first SRFMP training activities. AID project officers and employees in the Controller's office were usually included to support and reinforce the improvements introduced through training. Initial workshops and on-the-job consultations focused on issues of basic accountability, such as planning, budgeting and forecasting. These activities were also important in setting the climate for SRFMP efforts.

As anticipated, successive cycles of training at the project level led to treatment of other areas of financial management and to the incorporation of wider circles of clientele within organizations associated with AID funded projects. This expansion of training areas and clientele was most pronounced in Senegal, Mali and The Gambia. The SRFMP team in Senegal developed numerous workshops for project directors, project accountants and government officials. At the request of the USAID mission in Senegal, personnel from Guinea and Cape Verde attended some of the sessions in Senegal. In Mali, SRFMP training involved persons from the project level through the ministerial level. In The Gambia, where the existing accounting system met AID requirements, SRFMP focused on training mid-level government accountants, auditors and managers.

Annex Table 2 lists and briefly describes the group training workshops conducted in the six countries with resident teams. Chad, Niger and Burkina Faso report fewer training workshops than other countries. In Chad, SRFMP remained primarily in a mission support role after its arrival in October 1984. In Niger, SRFMP was not allowed to visit projects until a formal protocol agreement was in place; during this time, the SRFMP team performed specific assignments for the USAID mission under the supervision of the Controller, with little movement toward wider involvement with host organizations. In Burkina Faso, group activities were restricted by political changes that led to the installation of a new revolutionary government.

Efforts to improve skills have helped create a foundation for sustaining improved financial management practices in the Sahel. The following section presents further details on training and other ongoing efforts to improve the skills of host country personnel.

3. Foundation for Sustaining Improved Practices

SRFMP established a foundation for sustaining improved practices in financial management by developing in-country training and consulting capabilities, improving qualification standards for accountants and encouraging the development of new or more active accountant associations.

In several countries, SRFMP conducted training of trainers and other financial management workshops that have enabled host country nationals to continue the process of training financial managers. In Senegal, nine regional controllers were trained in action-training methods. They have provided training to more than 500 mid-level government financial managers throughout the country. In Mali, personnel in the Ministry of Agriculture and other agencies participated in training of trainers and planning and budgeting workshops to expand training activities in the government.

Training decisions were based on needs assessments and training workshops were followed by on-the-job consultations. This approach fostered mutual awareness of financial management problems and encouraged the building of collaborative working relationships. Generally, the demand for services exceeded the ability of SRFMP staff to respond.

SRFMP involved host country nationals in providing technical assistance in financial management. Although this practice required significant investments of time, it contributed to the acceptance and sustainability of new management practices because host country nationals provided insights into local situations and helped develop financial practices that were appropriate for client conditions. For example, in Burkina Faso, the SRFMP team worked closely with the University of Burkina Faso to develop and install a financial management system which meets project needs within the context of overall university financial management. A new system developed in this way is more likely to be sustained. Also, as the new system was being developed, host country personnel enhanced their own capabilities to provide technical assistance and training.

The posture taken by individual USAID missions also helped create a foundation for sustaining improved financial management practices. When USAID missions viewed SRFMP as a helping

measure aimed at strengthening a range of financial management functions (and not as a punitive audit), SRFMP teams could assume the role of consultants facilitating an examination of performance areas from inventory control to financial planning. In Mali and The Gambia, where the USAID missions appreciated the broader, deeper roots of the problem, SRFMP teams were able to address broad issues related to financial management. In The Gambia, two SRFMP workshops in financial management have become recurrent offerings at the Management Development Institute. One workshop is a 12-week in-service training course for mid-level accountants; the other is a one-week workshop for senior level personnel.

Other SRFMP teams have attempted to identify indigenous academic institutes, private consultant groups or units within government agencies that appear to have the potential for carrying on training and outreach responsibilities. In Chad, SRFMP has worked closely with the Office of Research and Consulting at the University of Chad. In Senegal, the SRFMP team conducted a training of trainers workshop for trainers in the Bureau of Permanent Training in the Ministry of Higher Education. This workshop led to modifications in the adult training programs now being offered in the rural sector. The SRFMP team in Senegal also oriented two local CPA firms to the objectives and methods used in the project and now uses them for technical backstopping.

SRFMP teams in Mali and Niger have also worked to establish a foundation for sustaining improved practices. In Mali, the SRFMP team has attempted to transfer action-training design and implementation skills to several local entities, including an audit institution, selected local consulting firms and the National School of Administration. In Niger, the SRFMP team identified two CPA consultants who are technically competent, have excellent training skills, and a healthy team spirit.

SRFMP tested and screened accountants to improve the qualification standards for those who work in financial management. For example, in Burkina Faso, SRFMP developed standardized criteria and tests for accountants. Several SRFMP teams also acted as catalysts in establishing mechanisms through which accountants can share experiences and increase their understanding and skills in performance areas. In The Gambia, a SRFMP workshop for senior level government officials led to the formation of The Gambian Association of Financial Managers. This association has raised the profile and respectability of financial management. The Mali team worked with the National School of Administration to increase the importance of accounting in the school's requirements and to start a

continuing education department for managers who want to improve their skills. In Niger, it is now customary for project accountants to participate in budget preparation, a function which had been solely in the realm of the director.

In Senegal, the SRFMP team published and distributed a quarterly newsletter in collaboration with an association of accountants. Each issue is devoted to a particular topic, such as auditing, budgeting or forecasting, and is sent to all local currency projects and government ministries, and to accountants in the private sector. The newsletter has raised awareness among accountants and their superiors about the kind of contribution the profession can make to improved organizational performance. In Niger, SRFMP instituted a monthly workshop to encourage esprit de corps among project accountants. Long-term goals include extending the membership to other accountants.

The following section provides further evidence that SRFMP increased awareness of the need for improved practices in financial management.

4. Awareness of Needs

Several endeavors suggest a commitment to accountability that extends beyond merely satisfying AID's regulatory requirements. The Ministry of Agriculture in Mali suspended funding of non-AID projects until accounting records were updated. In Burkina Faso, several ministries and international organizations have requested that the SRFMP team conduct training and skill testing of accountants not associated with AID-financed projects. In Senegal, the SRFMP team is part of a screening process for selecting accountants for new projects. In Chad, the Ministry of Plan is developing a comprehensive project reporting system based on AID financial reporting standards. Also, the National Roads and Cereals Offices have developed financial divisions based on recommendations of Chadians who attended SRFMP training. In Niger, the Government has approved the certification visits and has requested to be included in the process of certification.

These initiatives suggest that SRFMP is valued by host country organizations and that host country organizations have a growing commitment to maintain financial control and accountability beyond merely satisfying AID's regulatory requirements.

5. Improved Communications

By developing and disseminating reference materials and by providing forums for discussion and resolution of problems, SRFMP improved communication on financial management.

Improvements occurred within host governments and between host country governments and USAID missions.

SRFMP teams were prolific in producing printed materials and in creating instructional video tapes and computer programs for automated financial management systems (see Annex Table 3). Some training materials have been adapted by other institutions or disseminated to AID projects outside the region. Other materials are country-specific because responding to client needs in particular circumstances was viewed as more important than regional standardization.

SRFMP training materials have ongoing value in planning, directing and controlling projects. For example, in Niger, SRFMP, the Controller's office and an AID contractor produced an accounting manual that clarified what was required in terms of ledgers, reports and procedures. In every country, SRFMP printed or photocopied materials that were widely disseminated and used. Workshops attended by project officers, accountants and other project personnel encouraged clarification of procedures and discussion of issues that previously had been neglected or not fully explained.

D. Lessons Learned

1. In many situations, action-training is an effective methodology for improving financial management.

Action-training permitted flexibility in relating to the needs of the different countries. Although all teams followed a sequence of assessing client needs, conducting participatory workshops and following up with worksite consultations, each country program took a unique shape, reflecting the strengths of the resident team and the needs and expectations of host organizations. Programs differed in the type of clientele served, the content of technical assistance and the extent of institutional intervention. Country programs worked with pre-service groups, in-service work units and professional staff. They introduced accounting procedures, developed automated systems and clarified financial management roles and responsibilities. Project interventions occurred at the project, mid-organizational and senior policy levels. Country programs also differed in emphasis on training workshops, individual consultations and materials development.

2. Ongoing follow-up activities are essential to reinforce, refine and modify training provided in workshops.

Follow-up consultations facilitated the application of knowledge and skills in work situations. In one-on-one situations, team members could guide individuals in the application of new skills

and observe emerging performance problems. Worksite consultations also led SRFMP into areas of financial management beyond accountability (for example, planning, budgeting and forecasting) and broadened the circle of clientele.

3. Effective programs require the top-level support of all groups--host government, USAID and SRFMP.

To give a sense of ownership and maximum commitment, all parties must be involved in the project design stage. Top-level support facilitated SRFMP activities and encouraged ongoing cooperation. Protocols with host country organizations and Memoranda of Understanding with USAID missions sanctioned maximum latitude for field teams to establish relations with several organizations and potential clients.

When protocols were signed with host country organizations, several of the agencies selected had only peripheral contact with development projects and lacked strong vested interests in how projects were managed. This situation allowed SRFMP teams to take intervention activities to ministries displaying a commitment to project improvement and to serve several organizations at once without risking accusations of abandoning home territory.

The interpretation of the SRFMP role by USAID missions also affected project effectiveness. When SRFMP teams were restricted solely to issues of certification within the Controller's office, they were perceived as auditors seeking accountability infractions -- both among AID project officers and among host country nationals. When teams were allowed to address broad issues, they were able to accomplish more advisory and training activities to improve financial management.

In short, SRFMP teams required top-level support, but they also needed flexibility to address the financial management needs they encountered and freedom to establish liaison and consultancy relationships with groups that were willing to change.

4. Clear-cut standards from AID/Washington would facilitate certification.

AID requirements for certification vary from country to country. A complete definition of requirements from AID/W would facilitate the transfer of knowledge to countries and encourage a more unified approach to certification. Different requirements originating from the same U.S. law are confusing.

5. Activities to provide incentives and encourage motivation are essential to the overall success of the program.

SRFMP efforts to establish associations of accountants and improve working conditions enhanced the image of accountants and encouraged motivation. Many accountants in the Sahel work under extremely difficult circumstances. Basic supplies, equipment and support personnel are often unavailable. Wage rates in government institutions are low and status is also low because accountancy tends to be equated with bookkeeping. Adequate compensation, reasonable work environments, necessary supplies and equipment must be provided to attract qualified accountants.

6. Written agreements between Project, AID and host country must be in place before the team arrives in country.

Protocols detail the terms, conditions and reciprocal contributions of the USAID missions and host country organizations. They legitimize the team's presence in the host country, making it possible to open bank accounts and begin operations. Memoranda of Understanding document the expected relationship between the SRFMP team and each USAID mission, including the roles of both parties in program determination and implementation, and logistical support agreements on housing, furniture, appliances and other services.

7. Regional coordination and feedback by headquarters assist country implementation.

The perspectives of other teams and headquarters are important resources in program development and evaluation. The three regional workshops conducted by headquarters staff helped SRFMP teams share training strategies and materials, improve professional abilities and develop a common sense of direction. Although financial management problems and activities varied from country to country, the workshops provided valuable opportunities for exchange. Headquarters staff also helped obtain and distribute technical, management and training materials that could be used to develop country-specific materials for training and consultation.

A Management Information System can assist with feedback needs, but it must be designed carefully to include sufficient detail without burdening teams with reporting requirements. Sharing information on successes, failures or innovative approaches encourages dialogue to improve implementation efforts. Financial reports and other data on program aspects can be computerized.

8. Clearly defined roles and responsibilities of all cooperating agencies are essential to a smooth running project.

Clear definitions of lines of authority, communications and responsibilities, endorsed by all agencies, facilitate smooth operations. Although written agreements cannot foresee all of the problems that may arise, they can minimize misunderstandings and provide mechanisms for resolving disputes.

E. Recommendations

A mid-term evaluation (1984) observed that SRFMP "has been flexible enough to adapt to changing and underestimated needs on a country by country basis," and should be extended in order to strengthen financial management capability in the Sahel. Further, the evaluation recommended that each country team identify a viable host country entity capable of continuing financial management training, to improve the likelihood that improvements will be sustained. During the last year of Phase I, SRFMP teams worked to establish this foundation. On the basis of their experiences during Phase I, SRFMP teams offer the following recommendations.

1. Project design teams should include host country financial personnel in program development to secure support and commitment and convey a sense of ownership to the host country.
2. Project design and evaluation teams should include someone trained in financial management to ensure appropriate planning and evaluation. In many cases, an independent host country person should also be included to provide local insights.
3. Information needs and coordinating mechanisms between agencies, teams and headquarters should be worked out as early as possible to clarify lines of authority, avoid duplication of effort and make it easier to focus on substantive tasks.
4. AID should provide training for Project Officers in financial management.
5. Phase II should address inventory control issues at an early stage to maintain certification.

6. Phase II should encourage the use of local CPA firms for training in accounting and for conducting audit reviews and follow up. Using local firms would promote private enterprise and encourage the sustainability of financial management activities.
7. Phase II should encourage the use of host country accounting systems, where possible. (Some projects maintain different books for different donors.) The modification of an existing and established system is usually more effective than imposing an entirely new system on a country.

ANNEX TABLE I
SUMMARY OF SHORT-TERM CONSULTANTS AND THEIR RESPONSIBILITIES

<u>Country</u>	<u>Dates (Duration)</u>	<u>Consultant</u>	<u>Responsibilities</u>
Cape Verde	9/84 (4 weeks)	P. Perkins	Accounting system review
	4/84 (5 weeks)	G. Nachman	Portuguese translation
Chad	11/83 (4 weeks)	S. Baranson	Needs assessments
	1/84	P. Libiszowski	Design accounting system
	4/84	P. Libiszowski	Design accounting system
	5/85 (5 weeks)	F. Lusby	Financial management workshop
The Gambia	5/83 (4 days)	C. Ritzert	Materials dev't
	6/83, 8/83 (4 days)	N. Robinson	Team leader training
	8/83 (3 days)	W. O'Reilly	Team leader training
	11/83 (20 days)	W. O'Reilly	Auditing handbook
	9/83 (2 days)	K. Kubin	International accounting
	5/10/84 (31 days)	F. Lusby	Program evaluation
	1/85 (2 weeks)	L. Herbert	Auditing workshop
2/85 (2 weeks)	L. Herbert	Auditing workshop	
Mali	2/83	W. O'Reilly	Training needs assessment
	10/84 (28 days)	D. Yohalem	Training of trainers
	11/84 (2 days)	D. Yohalem	Training of trainers
Mauritania	5/83	S. Baranson	Develop accounting system
	10/83	S. Baranson	Financial mngmt workshop review
	11/83 (4 weeks)	P. Libiszowski	Basic accounting system
	1/84	P. Libiszowski	Accounting workshop
	4/85 (39 days)	S. Baranson	Accounting system review
	2/86 (30 days)	S. Baranson	Design accounting system
	1/86 (72 days)	C. Atkinson	Regional workshop
	2/86 (109 days)	R. Roussel	Design accounting system
Niger	10/83 (3 weeks)	B. Razak	Regional workshop
	3/84 (6 weeks)	J. Larocca	Review of financial reporting

Summary of Short-term Consultants (continued)

<u>Country</u>	<u>Dates(Duration)</u>	<u>Consultant</u>	<u>Responsibilities</u>
Niger (cont.)	9/84 (85 days)	F. Lusby	Inventory mngmt and project officer workshop
	10/85 (40 days)	P. daCosta	Inventory control workshop
	2/86 (31 days)	C. Boucher	Auditing workshop
Senegal	2/83 (9 days)	J. Tuthill	Field operations manual
Washington D.C.	12/82 (45 days)	C. Ritzert	Team leader selection
	1/83 (15 days)	B. Razak	Team leader selection
	3/83 (5 days)	M. Rafferty	Mngmt info system
	5/83	C. de Montalte	French instruction
	6/83 (5 days)	M. Woolman	Mngmt info system
	10/83 (20 days)	B. Razak	Workshop facilitator
	10/83 (8 days)	W. Le Clere	Trainer assessment center
	10/83 (20 days)	C. Ritzert	Trainer assessment center
	3/84	S. Brunstein	French translation
	5/84 (18 days)	R. Phillips	Workshop facilitator
	6/84 (5 days)	M. Halus	Evaluation planning
	6/84 (36 days)	D. Levine	Evaluation planning, mngmt info system, team leader selection
	8/84 (10 days)	R. Spears	Materials review
	8/84 (13 days)	S. Travis	Project mngmt manual
	10/84 (2 days)	D. Yohalem	Training of trainers
12/84 (40 days)	C. Christian	Develop accounting manual	
11/84 (47 days)	T. Leonhardt	French translation	
4/86 (30 days)	M. Konan	Editing and writing	
3/86 (100 days)	M. Bagbonon	Research assistant and translator	

NOTE: Team leaders arrived in their respective countries at different times. Leaders and dates for each country are:

Burkina Faso - R. Werner - 6/83;
 Chad - P. Libiszowski - 10/84;
 The Gambia - T. Garman - 9/83; A. Rocker - 11/85;
 Mali - D. Van Noy - 7/83;
 Niger - H. Bruneau - 5/83; M. Kante* - 6/85;
 Senegal - L. Mitchell - 6/83;

*Appointed Acting Team Leader; served as team member 5/83-6/85

ANNEX TABLE II
GROUP TRAINING WORKSHOPS

<u>Country</u>	<u>Dates(Duration)</u>	<u>Participants</u>	<u>Topic</u>
Burkina Faso	1/84 (4 days)	Project accountants	Fund accounting/ reporting
	11/84 (2 days)	Project accountants	Fund accounting/ reporting
	3/85 (3 days)	AID project officers Ministry of Agriculture accountants	Reporting Basic accounting
Chad	6/85	Project accountants	Basic accounting
	12/85	Government officers	Budgeting/ planning
	6/86	Project personnel	Procurement/ inventory
The Gambia	2/84 (12 weeks)	Midlevel auditors and accountants	Financial management
	8/84 (12 weeks)	Midlevel auditors and accountants	Financial management
	1/85 (2 weeks)	Auditors (all levels)	Auditing
	2/85 (2 weeks)	Auditors (all levels)	Auditing
	4/85 (12 weeks)	Midlevel auditors and accountants	Financial management
	7/85 (1 week)	Senior gov't officials	Financial management
	1/86 (12 weeks)	Midlevel auditors and accountants	Financial management
Mali	5/84 (2 weeks)	AID project officers, accountants, Ministry of Agriculture personnel, other project personnel	Planning/ budgeting
	10/84 (4 days)	Inspectors from Ministry of Agriculture	Training of trainers
	11/84 (6 days)	Project directors, accountants, other project personnel	Planning/ budgeting
	11/84 (5 days)	Project accountants, USAID financial analysts	Double entry accounting
	1/85 (6 days)	Project directors, accountants, other personnel, USAID financial analysts	Planning/ budgeting

Group Training Workshops (continued)

<u>Country</u>	<u>Dates(Duration)</u>	<u>Participants</u>	<u>Topic</u>
Mali (cont.)	3/85 (8 weeks)	Project accountants	Double entry accounting
	10/85 (30 weeks)	National School of Administration students	Accounting
	10/85 (30 weeks)	National School of Administration students	Project analysis
	11/85 (5 days)	Project directors, accountants, purchasing and control officers	Inventory control
	4/86	USAID project officers	Financial management
Niger	6/83 (4 days)	Extension agents	Credit accounting
	11/84 (4 days)	Project directors, accountants, AID project officers	Basic accounting/ financial management
	10/85 (4 days)	Project finance officers, inventory control officers	Inventory control
	2/86 (4 days)	Project and government auditors	Auditing
Senegal	11/83 (4 weeks)	Project accountants	Basic accounting
	2/84 (3 days)	AID project officers	Project status
	3/84 (2 days)	Project accountants	Basic accounting
	4/84 (3 days)	Project accountants	Cash control
	5/84 (4 days)	Project accountants	Basic journals
	5/84 (4 days)	Project directors	Financial management
	9/84 (1 week)	Project directors and accountants	Budgeting
	1/85 (1 week)	Project accountants and gov't officers	Budgeting
	2/85 (1 week)	Project accountants and gov't officers	Budgeting
	3/85 (1 week)	Government accountants	Financial management
	3/85 (1 week)	Government accountants	Financial management
	4/85 (4 days)	Gov't administrators	Stat. accounting
	5/85 (1 week)	Project accountants	Computer
7/85 (4 days)	Project directors	Project management	

Group Training Workshops (continued)

<u>Country</u>	<u>Dates(Duration)</u>	<u>Participants</u>	<u>Topic</u>
Senegal (cont.)	10/85 (4 days)	Ministry of Finance regional controllers	Training of trainers
	12/85 (4 days)	Project accountants	Computer
	12/85 (3 days)	Project directors	Project management
	12/85 (5 days)	Project accountants	Accounting
	2/86 (5 days)	Project accountants	Computer
	3/86 (5 days)	Gov't of Senegal midlevel managers	Financial management
	3/86 (3 days)	Gov't staff	Procedures manual
	4/86 (2 days)	Accountants	Basic accounting
	4/86 (3 days)	Accountants	Inventory control
	4/86 (5 days)	Gov't of Senegal accountants	Inventory control
	5/86 (3 days)	Gov't and private sector accountants	Financial management
5/86 (3 days)	Accountants	Computer inventory control	

TABLE III - LIST OF TECHNICAL AND TRAINING MATERIALS

SRFMP/WASHINGTON STAFF

1. Name of the Document:	"Trip Report: Niger, Chad and Senegal July 16-29, 1984"	"Trip Report: Niger March 28 - April 4, 1984"	"Trip Report: Chad March 5-13, 1984"
2. Type of Document:	Report	Report	Report
3. Abstract and Attachments:	This report covers the activities of the Project Director in Niamey and Ndjamena. These activities are the re-emphasis of institutionalization and preparation of an MOU with the GOC. Attachment: copy of the draft MOU.	The trip was to assist the FMT/Niger to prepare a work plan for the semester of April 1 - September 30, 1984. Brief new Mission Director and Controller on SRFMP activities and SRFMP PP Supplement.	The document covers: <ul style="list-style-type: none"> - The reviewing of the SRFMP/C short-term TA to date - The review of the financial management systems in order to identify current strengths and weaknesses - A survey of the available pool of trained and experienced Accountants in Chad and their skills levels - A training plan for basic accountability on locally managed AID advances
4. Audience:	SRFMP/W, USDA and VPI&SU	SRFMP/W, USDA and VPI&SU	SRFMP/W and USDA
5. Purpose of the Document:	To provide an administrative report	To provide an administrative report	To report on the TMDO technical assistance visit to the SRFMP/C
6. Use of the Document:	Internal use	Internal use	Internal use
7. Language:	English	English	English
8. Produced By:	J.E. Williams	J.P. Raleigh	J.P. Raleigh
9. Scope of Intervention:	SRFMP/Niger, Chad and Senegal	SRFMP Project	SRFMP Project

SRFMP/WASHINGTON STAFF

1. Name of the Document:	"Trip Report: Executive Visit and Regional Meeting November 10 - December 15, 1984"	"Trip Report: Mali, Burkina Faso, and Ivory Coast October 16 - December 21, 1984"	"SRFMP Progress Reports October 1982 - June 1986"
2. Type of Document:	Report	Report	Reports
3. Abstract and Attachments:	This report presents records of agreements with USAID and SRFMP/Teams on each country program and summaries of observations on Burkina Faso, Mali and Senegal. It also covers the agenda and planning document of the 3rd Regional Meeting December 5-12, 1984 and issues for management attention.	This report covers the TMDO activities in Mali, Niger, Burkina Faso and Ivory Coast. The activities are for: <ul style="list-style-type: none"> - Financial planning and budgeting workshop in Mopti - Basic accounting workshop for Project Accountants in Niger - Needs determination process refinement with FMTs in Mali, Niger and Burkina Faso - Refinement of forms and questionnaire with all SRFMP personnel at the 3rd Regional Conference in Abidjan - TOT in Bamako 	These are monthly and quarterly progress reports on the project summarizing all the activities of the Sahel countries. These reports provide pictures of the SRFMP at specific stages of the project.
4. Audience:	SRFMP/W, USDA and AID/S&T	SRFMP, USDA, AID and VPI&SU	SRFMP/W, USDA and VPI&SU
5. Purpose of the Document:	To report on the progress of the project, to discuss regional and advance planning issues for SRFMP Country Teams and to assess steps toward institutionalization	To report on a TOT in Bamako, to assist SRFMP/Mali and SRFMP/Burkina Faso in their planning and to report on the Regional Meeting	To report the accomplishments and trend of activities within the project in each one of the Sahel countries
6. Use of the Document:	Information for TAD, SRFMP and AID	Provide review of training material	Internal use
7. Language:	English	English	English
8. Produced By:	Merlyn Kettering	J.P. Raleigh	J.P. Raleigh, J.E. Williams, R. Harris, H.W. Walker, Y.J. Anduaem and others
9. Scope of Intervention:	SRFMP/W	SRFMP Program	Regional Project

SRFMP/WASHINGTON STAFF

1. Name of the Document:	"SRFMP Briefing Books June 1983 and May 1985"	"VPI&SU/SRFMP Training Officer's Report April 16, 1985"	"Trip Report: Management Training in The Gambia July 1-17, 1984"
2. Type of Document:	Briefing Books	Report (Final)	Report
3. Abstract and Attachments:	Contains the key implementation documents describing SRFMP and the contracting and legal relationship such as PASA, VPI cooperative agreements and protocols	Contains an overview of all activities and training done up to April 1985	
4. Audience:	USDA/TAD and USAID	USDA/TAD/OICD/DPMC and VPI&SU	SRFMP/W, USDA and VPI&SU
5. Purpose of the Document:	Briefing material for Executive Committee	To summarize all activities and training	To provide administrative support
5. Use of the Document:	Background material for Executive Teams and Consultants	Internal use	Internal use
7. Language:	English	English	English
8. Produced By:	M. Kettering	J.P. Raleigh	Ruth D. Harris
9. Scope of Intervention:	SRFMP Program	SRFMP Project	SRFMP Project

SRFMP/WASHINGTON STAFF

1. Name of the Document:	"Trip Report: The Gambia February 21 - March 16, 1984"	"Trip Report: The Gambia, Mali and Senegal January 1-18, 1984"	"Trip Report: TDY to London, Banjul, Nouakchott and Niamey August 1983"
2. Type of Document:	Report	Report	Report
3. Abstract and Attachments:			
4. Audience:	SRFMP/W, USDA and VPI&SU	SRFMP/W, USDA and VPI&SU	SRFMP/W, USDA and VPI&SU
5. Purpose of the Document:	To report on the Principal Investigator's trip to The Gambia	To report on the Project Director's trip to The Gambia, Senegal and Mali	To report on the Project Director's activities in London, Nouakchott and Niamey
6. Use of the Document:	Internal use	Internal use	Internal use
7. Language:	English	English	English
8. Produced By:	R.D. Harris	J.E. Williams	J.E. Williams
9. Scope of Intervention:	SRFMP Project	SRFMP Project	SRFMP Project

SRFMP/WASHINGTON STAFF

1. Name of the Document:	"CTL Orientation SRFMP Start-up March 21-25, 1983"	"Trip Report: SRFMP/Cape Verde March 19-24, 1984"	"Trip Report: SRFMP Niger, Mali, Senegal and Burkina Faso June 9 - July 8, 1983"
2. Type of Document:	Report	Report	Report
3. Abstract and Attachments:	<p>This report covers:</p> <ul style="list-style-type: none"> - Stated expectation of the workshop - Regional and host countries specific characteristics - Project goal, objectives and strategies - Action-training - Managing third party role - Project budgeting and accounting report - Notes on roles and responsibilities 	<p>This report covers:</p> <ul style="list-style-type: none"> - Review and follow-up on financial management - Activities - Background - Recommendations <p>Attachments:</p> <ul style="list-style-type: none"> A. MOU SRFMP/Cape Verde B. SRFMP Consultant for Cape Verde C. Recruitment of Bookkeeper for OAR/Praia 	<p>This report provides information on the logistic arrangements and related problems observed by H. Walker.</p>
4. Audience:	Candidates for CTL	SRFMP/W, SRFMP/CV, USDA and VPi&SU	SRFMP/W, USDA and VPi&SU
5. Purpose of the Document:	Orientation to the project and to the host country program	To review and follow up on financial management, to identify an institution for collaboration on SRFMP activities in Cape Verde and to coordinate SRFMP services on Regional Project	To report on the administrative arrangements
6. Use of the Document:	Preparation of the Team Leaders	Internal use	Internal use
7. Language:	English	English	English
8. Produced By:	J.P. Raleigh	J.P. Raleigh and L. Mitchell	H. Walker
9. Scope of Intervention:	SRFMP Start-up	SRFMP/CV	SRFMP/W

SRFMP/WASHINGTON STAFF

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| 1. Name of the Document: | "Approach to Improving Financial Management in the Sahel"
(A Review of AID's Experience to Improve Accountability in the Sahel Program) | "SRFMP Survey Report" |
| 2. Type of Document: | Technical Report | Report |
| 3. Abstract and Attachments: | This report is an overview of the financial management improvement approach and strategies used in SRFMP to meet accountability requirements and to move toward institutionalization of the financial management. | |
| 4. Audience: | SRFMP and AID | SRFMP/W, USDA and VPI&SU |
| 5. Purpose of the Document: | To provide a summary and consultation of the financial management improvement | To provide SRFMP/W with an overview of the training activities in Mauritania |
| 6. Use of the Document: | Disseminated within the project and to other interested parties and AID. Modified for appendix in the final report (SRFMP) from DPMC | Internal use |
| 7. Language: | English | English |
| 8. Produced By: | Merlyn Kettering | J.P. Raleigh |
| 9. Scope of Intervention: | SRFMP Project | SRFMP Project |

SRFMP/WASHINGTON STAFF

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| 1. Name of the Document: | "How the Challenge of Institutionalization December 1984" | "Improving Financial and Program Management March 1985" |
| 2. Type of Document: | Working Paper | Case Study |
| 3. Abstract and Attachments: | This paper is a framework for developing and implementing in-country programs. Based on the target of changes, primarily financial management function, performance, objectives and scope, and level of intervention. | A summary of the technical approaches and financial management improvement in the Sahel, 1981-1985 |
| 4. Audience: | SRFMP | Professional Development Officers |
| 5. Purpose of the Document: | To provide SRFMP Teams with conceptual framework for program planning and evaluation | To introduce the basic concept underlying SRFMP's approach and experience |
| 6. Use of the Document: | Discussion at the Regional Meeting | Presentation at Professional Conference |
| 7. Language: | English | |
| 8. Produced By: | Merlyn Kettering | Merlyn Kettering |
| 9. Scope of Intervention: | SRFMP Project | SRFMP Project |

SRFMP/WASHINGTON STAFF

1. Name of the Document:	"Strategic Management for SRFMP December 1984"	"SRFMP Reference Handbook (Vol. 1) & Basic SRFMP Background and Workshop Guide January 17-23, 1983"	"Practical Manual for a Simplified Accounting System"
2. Type of Document:	Working Paper	Reference and Workshop Guide	Training Manual
3. Abstract and Attachments:	This paper provides conceptual framework for developing a strategic approach for program planning and a program model for monitoring financial management improvement cycle.		Training manual illustrating basic accounting and financial management processes
4. Audience:	SRFMP	SRFMP/W, VPI&SU and Candidates	SRFMP/Teams, SRFMP/W and VPI&SU
5. Purpose of the Document:	To provide a summary of training and consultation of financial management improvement		To provide a base for assessing financial accounting system, for providing consultation on the design and modification of accounting system, and for Project Managers and Accountants
6. Use of the Document:	Disseminated within the project and to other interested parties including AID. Modified for appendix in the final report (SRFMP) from DPNC.	Preparation of the candidates for the Country Team Leader positions	For training and reference
7. Language:	English	English	English, French and Portuguese
8. Produced By:	Merlyn Kettering	Myroon Woolman and David Levine	J.P. Raleigh, C. Ritzert, M. Kante and others
9. Scope of Intervention:	SRFMP Project	SRFMP Program	SRFMP Program

SRFMP/WASHINGTON STAFF

1. Name of the Document:	"Needs Determination Data Collection Process"	"Management Information System"	"Identification of an Action Training Methodology to be Used in The Gambia March 1984"
2. Type of Document:	Working Paper	Working Document/Information System	Report
3. Abstract and Attachments:	This document presents an overview of the needs determination approach and model with illustrative checklist.	An overview of the approaches for information management system for the Sahel including operational objectives, program performance indicators, and suggestions for standard administrative and program reporting	An overview of the alternative training strategy for The Gambia
4. Audience:	SRFMP Consultants	SRFMP/CTL	SRFMP/G
5. Purpose of the Document:	To provide the staff with a working tool for the needs determination	To provide the project with a basis for reporting and monitoring	To adapt the action training concept to the realities of the training needs in The Gambia
6. Use of the Document:	Reference and model	Dissemination to the CTL system never formalized	SRFMP/CTL in The Gambia
7. Language:	English and French	English	English
8. Produced By:	J.P. Raleigh, R. Werner, S. Travis, M. Kettering and D. Van noy	R. Harris, K. Waldroop and others	Ruth Harris
9. Scope of intervention:	SRFMP Program	SRFMP Program	SRFMP/G

SRFMP/WASHINGTON STAFF

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| 1. Name of the Document: | "The Institutionalization of Improved Financial Management in Niger" | "Training Assessment Center
Rosslyn, VA
December 15-17, 1983" |
| 2. Type of Document: | Working Paper | Report on Training |
| 3. Abstract and Attachments: | Define institutionalization and process to implementation in Niger | A report on the Assessment Center with its agenda, processing and evaluation forms |
| 4. Audience: | SRFMP/M, VPI&SU and USDA | SRFMP, VPI&SU, USDA/DPNC
Candidates for short-term consultation and candidates for Country Team Leader |
| 5. Purpose of the Document: | To provide SRFMP/M and USDA with potential in achieving an effective institutionalization | To report on the Assessment Center |
| 6. Use of the Document: | Dissemination to host country and others | Internal use and guide for future assessment centers |
| 7. Language: | English | English |
| 8. Produced By: | M. Kettering and F. Lusby | SRFMP/W |
| 9. Scope of Intervention: | SRFMP Project | SRFMP Project |

SRFMP/WASHINGTON STAFF

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| 1. Name of the Document: | "VPI&SU Evaluation of SRFMP" | "Training Officer's Report (Final)" |
| 2. Type of Document: | Mid-term Evaluation | Final Report by TMDO |
| 3. Abstract and Attachments: | This is a mid-term evaluation of the project. It pictures the project as it was at that specific moment. The findings and recommendations allow a better direction of the project. | This report summarizes the activities of the Training Officer, his assessment of the project and recommendations. Attachments: A, B, C, D and E. |
| 4. Audience: | SRFMP, USDA and VPI&SU | SRFMP, USDA and VPI&SU |
| 5. Purpose of the Document: | To allow the university to have a first hand assessment of this project, in order to take appropriate decisions | To provide the project with an overview of the Training Officer's accomplishment pointing out substantive matters already covered |
| 6. Use of the Document: | Disseminated to SRFMP headquarters | Disseminated to SRFMP headquarters |
| 7. Language: | English | English |
| 8. Produced By: | VPI&SU | J.P. Raleigh |
| 9. Scope of Intervention: | SRFMP Project | SRFMP Project |

SRFMP/WASHINGTON STAFF

1. Name of the Document: "SRFMP Staff Development Meeting"
2. Type of Document: Working Design Chart
3. Abstract and Attachments: This is technical material that provides sequential steps and agenda in preparing the Team Leaders for their activities in the host countries.
4. Audience: SRFMP/W, VPI&SU and Candidates
5. Purpose of the Document: To provide an outline for the meeting
6. Use of the Document: Internal use
7. Language: English
8. Produced By: SRFMP/W
9. Scope of Intervention: SRFMP Project

SRFMP/WASHINGTON CONSULTANTS

1. Name of the Document:	"Training Manual for a Project Accounting Workshop August 1, 1985"	"Atelier sur la Planification Financière et la Budgétisation dans les Projets de Développement (Vol. I and Vol. V) June 1985"	"Atelier sur la Planification Financière et la Budgétisation dans les Projets de Développement (Vol. II and Vol. IV) June 1985"
2. Type of Document:	Training Manual	Training Manual/Handbook	Training Manual/Guidebook
3. Abstract and Attachments:	This training manual gives a complete description of an accounting workshop including illustrative exercise and training material.	Volumes I and V contain all materials to be distributed to the participants of the workshop. They also have summaries of the daily learning objectives.	Volumes II and IV provide: <ul style="list-style-type: none"> - Guidelines and instructions for Trainers only - Daily learning objectives - Examples of flipcharts to be made prior to the beginning of the session - Documents to be handed out to the participants during various sessions
4. Audience:	SRFMP/W, USDA, VPI&SU Trainers and Accountants involved in project accounting workshop	SRFMP/W, USDA and VPI&SU	Facilitators
5. Purpose of the Document:	To provide the facilitator with a process and follow-up on various topics	To provide workshop material for participants. Not tested.	To provide facilitators with a model for workshops. Not tested.
6. Use of the Document:	To train Accountants and Trainers	Distribution to participants	Reference
7. Language:	English	French (Vol. I) and English (Vol. V)	French (Vol. II) and English (Vol. IV)
8. Produced By:	F. Lusby	J.P. Raleigh and G. Beckley (Translation by M. Bagbonon)	J.P. Raleigh and G. Beckley (Translation by M. Bagbonon)
9. Scope of Intervention:	SRFMP Project	SRFMP Project	SRFMP Project

SRFMP/WASHINGTON CONSULTANTS

1. Name of the Document:	"SRFMP Reference Handbook (Vols. I, II and III)--Basic SRFMP Background and Workshop Guide"	"Report on Team Planning Meeting for SRFMP Team Evaluation June 25, 1985 - July 10, 1984"	"Model Conference Documentation August 29, 1984 - April 31, 1985"
2. Type of Document:	Handbook	Report	Working Document
3. Abstract and Attachments:	This handbook contains: <ul style="list-style-type: none"> - Basic SRFMP background and workshop guide - Basic reference and background documents - Post-workshop 	This report is about the activities that took place throughout the TPM. It gives details on: <ul style="list-style-type: none"> - the sequence of events - conclusion and observations - lessons learned 	It is a report on Regional Conference formatted as a model for documenting training activities.
4. Audience:	SRFMP/W and Teams	TPM participants and SRFMP/W	SRFMP/W and Teams
5. Purpose of the Document:	To provide briefing material for Project Team. Not tested.	Consultant report	Illustrative documentation report on conferences
6. Use of the Document:	Contractor selection and preparation	Internal dissemination	Disseminated to the Teams
7. Language:	English	English	English
8. Produced By:	D. Levine and Myron Woolman	Michael B. Halus	S. Travis and J.P. Raleigh
9. Scope of Intervention:	SRFMP Project Start-up	SRFMP/Evaluation Team	SRFMP/Training Activity

SRFMP/WASHINGTON CONSULTANTS

1. Name of the Document:	"Atelier sur la Planification Financière et la Budgétisation dans les Projets de Développement" Vol. III, June 85	"Checklist for Project Officers"	"Report on Steps for Institutionalization"
2. Type of Document:	Training Manual/Handbook	Checklist	Report
3. Abstract and Attachments:	This third volume gathers various background reading material useful to the Trainer/Facilitator. The material is related to planning and budgeting.	List of items the Project Officer should look for as indication of the financial management or USAID requirements	This reviews the institutionalization model for SRFMP and its application to Niger.
4. Audience:	Trainers	Project Officer	SRFMP/Niger and other SRFMP Teams
5. Purpose of the Document:	To provide the Trainer with background reading material	Administrative tool for Project Officers	To test the application of the model
6. Use of the Document:	Training workshop	Consultation	Background report for SRFMP/N
7. Language:	French and English	English	English
8. Produced By:	J.P. Raleigh and G. Beckley	F. Lusby	F. Lusby
9. Scope of Intervention:	SRFMP Project	SRFMP Project	SRFMP/Niger

SRFMP/WASHINGTON CONSULTANTS

1. Name of the Document:	"Mid-term Evaluation"	"Regional Accounting Manual"	"The SRFMP Assessment Process"
2. Type of Document:	Evaluation	Training Manual	Workshop Overview
3. Abstract and Attachments:	Covers, country by country, the overall project achievements and issues as a basis for determining adjustments in SRFMP and long-term planning for SRFMP follow-up	SRFMP accounting manual for a double-entry accounting system	This document contains an overview of the assessment process and recommends modifications and follow-up activities.
4. Audience:	SRFMP/W, USDA, VPI&SU and AID	Host countries, SRFMP and USAID Missions	SRFMP
5. Purpose of the Document:	To provide a basis for AID to judge the usefulness of the project and consider follow-up plan	To provide accounting manual suitable for AID projects	To provide a summary on the assessment process
6. Use of the Document:	AID and SRFMP internal planning	Project accounting	Internal use
7. Language:	English	English and French	English
8. Produced By:	J. Coutier (PDO/REDSO), W. Luck (Watson & Rice) and B. Jordan	Charles Christian and Tom Leonhart	D. Levine, G. Razak and M. Woolman
9. Scope of Intervention:	AID Evaluation	SRFMP Program (Regional)	SRFMP Project

SRFMP/WASHINGTON CONSULTANTS

1. Name of the Document:	"SRFMP The Gambia Internal Evaluation Report May 12 - June 6, 1984"	"Report on the Accounting System Review February 1 - March 20, 1986"	"Report on the Accounting System Review April 15 - May 31, 1985"
2. Type of Document:	Report	Report	Report
3. Abstract and Attachments:	This report summarizes the Consultant's observation and his participation in a prototype course (in-service training). It also provides an analysis of the working relationships among Accountants.	This report summarizes the effects of the use of previous recommendations and their implementation.	This report is on the financial management review of the CSA/Mauritania and on the administrative procedures and practices.
4. Audience:	SRFMP/G, USDA and VPI&SU	SRFMP	SRFMP/M, SRFMP/W and VPI&SU
5. Purpose of the Document:	To provide SRFMP with an evaluation of the training program	To assess and permit a follow-up of the training	To provide an internal evaluation of the financial management procedures used within CSA
6. Use of the Document:	Internal use	Decision making tool and internal use	Project specific
7. Language:	English	English	English
8. Produced By:	F. Lusby	S. Baranson	S. Baranson
9. Scope of Intervention:	SRFMP Project	SRFMP Project	SRFMP Project

SRFMP/SENEGAL

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| 1. Name of the Document: | "Development of the Accounting Procedures for OMVS Groundwater Monitoring Project" | "Report on SOMIVAC/PIDAC" |
| 2. Type of Document: | Accounting Manual and Administrative Procedures | Report on Financial Management of the Project |
| 3. Abstract and Attachments: | A complete document for financial management and operation of the OMVS groundwater monitoring project | <ul style="list-style-type: none">- This report was to correct all deficiencies for 121(d) certification- Action plan for improving financial management- Installed an automated accounting system using the IBM (PC)- Written manual of procedures for accounting and management of project . |
| 4. Audience: | Accountants, Project Director, Controller, USAID, OMVS and GOS | Project Personnel and GOS Officials |
| 5. Purpose of the Document: | To describe in detail the flow of documentation and accounting procedures for the project | To describe in detail actions necessary to improve management of project |
| 6. Use of the Document: | A reference guide for financial monitoring of project | A guide for financial management improvement efforts |
| 7. Language: | French and English | French and English |
| 8. Produced By: | SRFMP/Senegal | SRFMP/Senegal |
| 9. Scope of Intervention: | Project and GOS use for small projects | Project level and USAID |

SRFMP/SENEGAL

1. Name of the Document:	"Organizational Study of the OMVS" February 1986"	"Report on TOT** Workshop: Saly Portudal October 21-25, 1985"	"Le Comptable Professionnel"
2. Type of Document:	Report	Report	Newsletter
3. Abstract and Attachments:	This study reports on: <ul style="list-style-type: none"> - The OMVS' mandate - Organizational evaluation of the OMVS - Organizational structure of the OMVS - Budget and financial analysis - Operation and personnel management 	This TOT covers: <ul style="list-style-type: none"> - Understanding how adults learn and communicate - Leading discussion, organizing activities and using group dynamics - Analyzing training needs and fixing clear and precise learning objectives - Knowing and applying different evaluation methods proposed during the seminar 	Newsletter for all Accountants in Senegal and members of the Association of Professional Accounting. First edition devoted to inventory control and problems in accountability. Includes professional advertising to produce revenue.
4. Audience:	USAID and OMVS Commission	SRFMP/S and Trainers at Senegalese institutions and government agencies, and Regional Controllers in all zones of Senegal	Accountants at all levels in West Africa
5. Purpose of the Document:	To prepare new organization for better management	To provide document of how workshops are conducted and the results of the evaluation	Instructional tool and communications instruments
6. Use of the Document:	A basis for change presented to three countries	To serve as a guide for future workshops for TOTs	To generate income for the Association
7. Language:	French and English	English	French
8. Produced By:	SRFMP/S, W.A. Rutherford and M. Kulibaba	SRFMP/S	SRFMP/S and Accounting Association
9. Scope of Intervention:	Ministry level in Senegal, Mali and Mauritania	Ministry of Finance and Training Center, Cape Verde	National

SRFMP/SENEGAL

1. Name of the Document:	"Le Courrier du Comptable"	"Needs Assessment of All Projects in Senegal"	"Video Instruction, Plan Comptable Sénégalais"
2. Type of Document:	Newsletters	Report	Video
3. Abstract and Attachments:	<p>Each issue of the publication is devoted to a particular accounting problem and contains general information on AID financial management procedures. Topics covered from issues No. 1 to No. 7 are:</p> <ul style="list-style-type: none"> - Introduction to SRFMP Basic Accounting Books - Basic Accounting Receipts and Expenditures - Manual of Procedures for Small Projects - Financial Reporting - Budgeting 	<p>Financial management report on all local currency projects in Senegal. Recommendations on financial management improvements. Evaluation of accounting system for each project.</p>	<p>Description and comments on the Senegalese chart of accounts. How it can be used by AID projects for budgeting and reporting</p>
4. Audience:	SRFMP/W, local currency projects, private sector Accountants, GOS Ministries, BOM and VPI&SU	Project Directors, Project Officers, Controllers and USAID	Accountants and Auditors for Regional Inspector General and USAID
5. Purpose of the Document:	To highlight issues of interest to Accountants as well as enhance the professionalism of accounting in the Sahel	To provide a basis for improving financial management in each project	To explain and clarify Senegal accounting plan
6. Use of the Document:	Tool of Communication	For Project Officer and SRFMP	To make plan understood by all concerned
7. Language:	French	English	French
8. Produced By:	SRFMP/S	SRFMP/S, Accounting firm of M. EA and N'Daye	SRFMP/S

SRFMP/SENEGAL

1. Name of the Document:	"Review of Credit Management of the Caisse Nationale du Crédit Agricole du Sénégal"	"Financial Management Review"	"Review of the PL 480 Projects"
2. Type of Document:	Report	Report	Report
3. Abstract and Attachments:	The study reports on the management of the Credit in Senegal <ul style="list-style-type: none"> - Budget and financial analysis - Overview of operation and personnel - Recommendations on improvement 	This report includes: <ul style="list-style-type: none"> - Financial management of projects funded by AID in Senegal - Analysis of the impact of SRFMP Phase I - Measures of effects of the training and systems design - Definition of action plan and strategy for Phase II of SRFMP 	This report includes: <ul style="list-style-type: none"> - Assessment of internal control - Financial reporting - Review of procedures - Operation of personnel
4. Audience:	USAID, CNCAS and other donors	SRFMP, USAID and GOS	MOF, PL 480 Committee and USAID
5. Purpose of the Document:	Analysis on the use of AID funds	To evaluate Phase I of SRFMP	To evaluate management of projects funded by PL 480
6. Use of the Document:	Information for decision making	Planning tool for action in Phase II of SRFMP	A basis for future action
7. Language:	French and English	French and English	French and English
8. Produced By:	PAMM and SRFMP/S	PAMM and SRFMP/S	SRFMP/S and Khifay A. Sene
9. Scope of Intervention:	National level	Project level	Ministry of Finance and USAID

SRFMP/GAMBIA

1. Name of the Document:	"Financial Management Handbook"	"The Financial Management Newsletter"	"Semi-Annual Work Plans December 1985 - July 1986"
2. Type of Document:	Training Manual (Handbook)	Newsletters	Work Plans
3. Abstract and Attachments:	Temporary Government Accounts Manual; a reference material on management, supervision, budgeting, accounting, auditing and responsibilities in financial management	Information media for the management, accounting and auditing classes of The Gambian Government	Plans of activities and deadlines to meet the plans
4. Audience:	Grades 10-14 of the accounting and auditing cadre, Undersecretaries, Senior Assistant Secretaries and Assistant Secretaries	All levels of officials of the GOTG, parastatal organizations, private organizations and several international organizations	SRFMP/G and SRFMP/W
5. Purpose of the Document:	To improve management of finances	Educational, information sharing, monthly Association of Financial Managers	Show intended achievement per half year
6. Use of the Document:	On-the-job training tool and reference	Reference, publicity and announcement of courses and meetings	Reference tool
7. Language:	English	English	English
8. Produced By:	SRFMP/G	The Association of Financial Managers through SRFMP/G	SRFMP/G
9. Scope of Intervention:	SRFMP Project	SRFMP Project	SRFMP Project

SRFMP/GAMBIA

1. Name of the Document:	"CTL (T. Garman's) Final Report"	"Reports on the 1st, 2nd and 3rd In-Service Course in Financial Management and on the Responsibilities in Financial Management"	"Financial Management Consulting Team Project Reports (Vols. 1 and 2)"
2. Type of Document:	Report (Final)	Reports	Reports
3. Abstract and Attachments:	A synopsis of the achievements of the project during Garman's tenure as CTL	Students' individual confidential reports recommendations, course proceedings and recommendations to GOTG Officials from the course	Compilation of student reports from consulting exercises
4. Audience:	VPI&SU, GOTG Senior Officials, SRFMP/G and SRFMP/W	GOTG Officials	Heads of Ministries/Departments in which consulting exercises were conducted and top six GOTG Officials
5. Purpose of the Document:	To provide SRFMP/W, USAID and USDA with his assessment of SRFMP work in The Gambia	To serve as a yardstick to measure success of the courses	Relate findings and give recommendations to address findings
6. Use of the Document:	Reference, evaluative tool and planning resource	Appraisal of individual students and means of communication with GOTG Senior Officials	Reference material and recommendations used to improve operations in different organizations
7. Language:	English	English	English
8. Produced By:	T. Garman	SRFMP/G	Participants of the 1st and 2nd in-service courses
9. Scope of Intervention:	SRFMP Project	SRFMP Project	SRFMP Project

SRFMP/GAMBIA

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| 1. Name of the Document: | "Report on the Auditing Seminar Conducted by Dr. L. Herbert" | "Report on the Preparation and Presentation of Two Auditing Project Development Seminars for The Gambia January 21 - February 2, 1985 and March 6, 1985" |
| 2. Type of Document: | Report | Report |
| 3. Abstract and Attachments: | The report covers: <ul style="list-style-type: none">- Emphasis of the seminar- Characteristics of participants- Attendance and achievement- Tables | The report covers: <ul style="list-style-type: none">- Background of the course- Refinement of the proposed course- The 1st seminar- The 2nd seminar- Overall conclusion- Attachments: List of participants and course outlines |
| 4. Audience: | GOTG Officials and all Auditors | GOTG Officials |
| 5. Purpose of the Document: | Establish standards that should be met by Financial Managers in the operation of their duties | Evaluation |
| 6. Use of the Document: | Portrays an understanding of German's conception of the Auditing Seminar's purposes and achievements | Planning and review of the two seminars used for budgeting for the next Auditing Seminar |
| 7. Language: | English | English |
| 8. Produced By: | E.T. German | Leo Herbert |
| 9. Scope of Intervention: | SRFMP Project | SRFMP Project |

SRFMP/CHAD

1. Name of the Document:	"Financial Planning and Budgeting"	"Workshop of Management of Purchasing and Inventory"	"Strengthening Roads Maintenance Project Paper"
2. Type of Document:	Workshop Documentation	Workshop Documentation	AID Project Paper
3. Abstract and Attachments:	Introduction, preparation, schedule and evaluation	Introduction and preparation activities	Financial analysis of the project and study of the financial control
4. Audience:	Future workshop planners and participants	Future workshop planners and participants	Project Implementors
5. Purpose of the Document:	Record of activities	Record of activities	Design of project financial management
6. Use of the Document:	Reference material for future workshop planners	Reference material for future workshop planners	Reference for project implementation
7. Language:	French and English	French and English	French and English
8. Produced By:	SRFMP/Chad	SRFMP/Chad	USAID/Chad and SRFMP/C
9. Scope of Intervention:	SRFMP Project	SRFMP Project	SRFMP Project

SRFMP/CHAD

1. Name of the Document:	"Financial Management Improvement Advisory Team Review of the National Roads Office (OFNAR)"	"Financial Management Improvement Advisory Team Review of the National Cereal Office (ONC)"	"Final Report: SRFMP/Chad"
2. Type of Document:	Documentation of the Proceedings Analysis, Results and Recommendations	Document of Proceedings	Activities Report
3. Abstract and Attachments:	Study of accounting, revenue collection, inventory control and human resources	The document presents the analysis, results and recommendations on inventory control organization	Contains objectives, accomplishments, approaches and future activities
4. Audience:	National Roads Office and SRFMP/Chad	National Cereal Office (ONC)	USAID/Chad
5. Purpose of the Document:	To help OFNAR establish financial management division	To help ONC	Report of activities of SRFMP/Chad
6. Use of the Document:	Reference tool for OFNAR	Reference for ONC	Internal for evaluation
7. Language:	French and English	French and English	English
8. Produced By:	SRFMP/Chad	SRFMP/Chad	SRFMP/Chad
9. Scope of Intervention:	SRFMP Project	SRFMP Project	SRFMP Project

SRFMP/CHAD

1. Name of the Document:	"Operational Plan for Commodities and Financial Management"	"Analysis of the GOC Revenues"	"Financial Procedures for Private Voluntary Organizations (PVOs)"
2. Type of Document:	Reference Manual	Financial Analysis	Procedures Manual
3. Abstract and Attachments:	Contains procedures for commodities management	Contains background revenue levels and cotton dependency analysis	Gives details on controls, reporting and bookkeeping requirements
4. Audience:	Commodity Managers	USAID/Employees	PVO Project Design teams and Implementors
5. Purpose of the Document:	To standardize commodity management procedures	To justify economic support funding	To recommend procedures for PVO projects
6. Use of the Document:	Reference tool	Justification of economic support	Reference document for project design proposals
7. Language:	English	English	English
8. Produced By:	USAID/Chad	SRFMP/Chad	SRFMP/Chad
9. Scope of Intervention:	SRFMP Project	SRFMP Project	Project (all PVOs requesting funding from AID)

1. Name of the Document:	"Counterpart Fund Approach Procedures"	"Grain Cereal Inventory Control Review"
2. Type of Document:	Procedures Manual	Audit Report
3. Abstract and Attachments:	Gives details on proposal, approval, submission and implementation	Gives details on grains and cereals losses by the National Cereals Office (Review of all grain given to GOC under Transfer Authorization 5613)
4. Audience:	GOC, USAID and Subactivity Implementors	USAID/National Cereals Office
5. Purpose of the Document:	To provide reference on agreed upon procedures	Audit Report
6. Use of the Document:	Procedures manual and training reference	Determination of funds due to counterpart funds
7. Language:	English and French	English
8. Produced By:	USAID and GOC	SRFMP/Chad
9. Scope of Intervention:	SRFMP Project	SRFMP Project

SRFMP/BURKINA FASO

1. Name of the Document:	"Manual for Accounting and Preparation of Financial Reports for PL 480, Section 206-Financed Projects in Burkina Faso"	"Manual for Accounting and Preparation of Financial Reports for USAID-Financed Projects in Burkina Faso Manual #1 (Revised Edition)"	"Manual for Expanding the Accounting System of USAID-Financed Projects in Burkina Faso to a Full Double-Entry System"
2. Type of Document:	Training Manual	Training Manual	Training Manual
3. Abstract and Attachments:	This document contains ledgers, journals, reports and practical applications.	This document contains ledgers, journals, reports and practical applications.	This document contains format necessary to provide trial balance and balance sheets, journals, ledgers and practical applications.
4. Audience:	Project Accountants and SRFMP/BF	Project Accountants and SRFMP/BF	Project Accountants and SRFMP/BF
5. Purpose of the Document:	To serve as a basis for initial training and future reference for PL 480 projects	To serve as a basis for initial training and future reference for bilateral projects	To serve as a basis for initial training and future reference for bilateral projects
6. Use of the Document:	On-the-job training	On-the-job training	On-the-job training
7. Language:	English and French	English and French	English and French
8. Produced By:	R. Werner and B. Zikone	R. Werner and B. Zikone	R. Werner and B. Zikone
9. Scope of Intervention:	Project; SRFMP/BF	Project; SRFMP/BF	Project; SRFMP/BF

SRFMP/BURKINA FASO

1. Name of the Document:	"Foundation Seed Production Project Marketing Fund Accounting Manual"	"Manual for Accounting for Basic Inventories of USAID-Financed Projects"	"A First AID PRO (Accounting and Financial Reporting System for AID Projects--A Computerized System)"
2. Type of Document:	Supplement to Manual #1	Training Manual	Three Diskettes
3. Abstract and Attachments:	This manual responds to additional specific financial management needs of the project.	Supplement to Manual #1	(To be completed)
4. Audience:	Project Accountants	Project Accountants	
5. Purpose of the Document:	To supplement Manual #1	To provide a system for the accounting of inventorial items, e.g., spare parts, fixed assets, etc.	(To be completed)
6. Use of the Document:	Reference tool	Reference tool	(To be completed)
7. Language:	English and French	English	(To be completed)
8. Produced By:	R. Werner and B. Zikone	R. Werner and B. Zikone	(To be completed)
9. Scope of Intervention:	SRFMP Project	SRFMP Project	(To be completed)

1. Name of the Document:	"Planning and Budgeting for Improved Financial Management: Bamako and Mopti January 10-16, 1985" (3 Workshops)	"La Comptabilité de Base (Basic Accounting)" (2 Workshops)	"Atelier Sur la Gestion des Approvisionnements et des Stocks: Mopti November 25-30, 1985" (1 Workshop)
2. Type of Document:	Training Manual	Training Manual	Training Manual
3. Abstract and Attachments:	<p>This manual covers:</p> <ul style="list-style-type: none"> - The goal or objectives of the workshop - The programme - Perceptions about development projects - Organization of the structures - The procedures for establishing a work plan - Accounting organization - Budgeting - Practical case 	<p>This manual covers:</p> <ul style="list-style-type: none"> - Planning the organization of a project - The chart of accounts - The general ledger - Petty cash - Payroll - Bank statement, encumbrances - Periodic reports 	<p>This manual covers:</p> <ul style="list-style-type: none"> - Managing purchasing - Managing inventory - Purchasing - Stocking - Techniques of inventory control - Internal control
4. Audience:	Ministry of Agriculture, Project Directors and Project Accountants	Project Accountants, USAID and Financial Analysts	Project Directors, Purchasing Agents and Project Accountants
5. Purpose of the Document:	To sensitize the participants and to show them the importance of planning and budgeting in the process of managing	To improve the financial management of the project and to set up an efficient but simplified working tool	Training and reference materials on purchasing and inventory control
6. Use of the Document:	On-the-job training	On-the-job training	On-the-job training
7. Language:	French and English	French	French
8. Produced By:	SRFMP/M	SRFMP/M with input from l'Ecole d'Administration du Mali	SRFMP/M, M. Camara and M. Traore
9. Scope of Intervention:	SRFMP Project	SRFMP Project	SRFMP Project

SRFMP/MALI

1. Name of the Document:	"Work Plans July 25, 1983 - June 8, 1986"	"Periodic Activities Reports"	"Project Officers Financial Management Workshop April 1-3, 1986"
2. Type of Document:	Work Plans	Reports	Training Material (Manual) and Workshop Evaluation
3. Abstract and Attachments:	Needs assessments Planning and coordination meeting Planning budgeting workshops (3) Accounting workshops (2) Purchasing and inventory control workshop (1) Auditing workshop Project Officers workshop (1) Consulting activities	Summary of activities	This document provides summaries of financial management techniques and demonstrations on how to improve overall project management. The 9 modules address topics such as: elements of management, planning and budgeting cycle, understanding financial reports, budget preparation and follow-up and financial management responsibilities.
4. Audience:	SRFMP/Mali, SRFMP/W, USAID/M and Min. Finance/Mali	SRFMP/W and USAID/Mali	USAID Project Officers and SRFMP/W
5. Purpose of the Document:	Planning	Report on activities	Training material for Project Officers and financial management workshop
6. Use of the Document:	Reference tool	Internal use	Training and reference tool
7. Language:	English and French	English	French
8. Produced By:	SRFMP/Mali	SRFMP/Mali	SRFMP/Mali with input from Keith Romwals
9. Scope of Intervention:	SRFMP Project	SRFMP Project	SRFMP Project

SRFMP/NIGES

1. Name of the Document:	"L'Audit de Projets"	"Pratique de la Comptabilité Matières"	"Simulation Exercises"
2. Type of Document:	Training Manual	Training Manual Reference Manual	Training Material
3. Abstract and Attachments:	This document contains: <ul style="list-style-type: none"> - Definitions, objectives, norms, proceedings and planning for an audit - Attachments: questionnaires for internal control program of verification and letter of presentation 	Detailed procedures for purchasing goods and how to control the flow. Also gives a practical example.	<ul style="list-style-type: none"> - Gives a description of transactions that lead to decision making - Book entries
4. Audience:	Financial Directors and Finance Inspectors	Accountants and Inventory Managers	Accountants and Inventory Managers
5. Purpose of the Document:	To give an overview of auditing and to enhance the audit skills of the participants	To provide Accountants with clear and functional information on projects inventory management	To provide training on how to run a system of inventory control
6. Use of the Document:	Working and training tool and reference	On-the-job training	Training tool
7. Language:	French	French	French
8. Produced By:	Claire Boucher	P. DaCosta, M. Kante, S. Osagbue and M. Say	P. DaCosta, M. Kante, S. Osagbue and M. Say
9. Scope of Intervention:	SRFMP Program	SRFMP Project	SRFMP Project

SRFMP/NIGER

1. Name of the Document:	"Financial Management Monitoring Checklist"	"Système de Comptabilité pour Projets USAID-Niger"	"Set of Simulations October 1984"
2. Type of Document:	Checklist	Reference Manual	Training Material
3. Abstract and Attachments:	This is a yes/no questionnaire that is used for checking the state of the financial management of a project.	This manual explains the way documents are used in the expenditure process, what books to keep, etc.	A set of exercises used to train people on how to open books and make entries in them
4. Audience/Target Group:	SRFMP/M	Accountants	Accountants
5. Purpose of the Document:	To monitor the financial management of a project	To provide a standard way of doing accounting on USAID/M projects	To train in the use of the accounting system
6. Use of the Document:	Working tool	Working tool	Training tool
7. Language:	French	French	French
8. Produced By:	H. Bruneau, M. Kante and F. Lusby	M. Bruneau, M. Kante, J. Carbonel and S. Osagbue	H. Bruneau, M. Kante and H.G. Boulama
9. Scope of Intervention:	SRFMP Project	SRFMP Project	SRFMP Project

SRFMP/WIGER

1. Name of the Document:	"Inventory Control Monitoring Checklist"	"The Incentives for Project Accountants Need to be Reconsidered"	"Rapport sur le Seminaire de Gestion des Fonds Locaux a Namero du 12/11 au 16/11/86"
2. Type of Document:	Checklist	Report	Report
3. Abstract and Attachments:	This checklist is an attachment to P. DaCosta's report on the workshop of October 28 - November 1, 1985.	This document summarizes the reasons why Project Accountants do not perform well and why they need their case to be reconsidered.	<ul style="list-style-type: none"> - The activities of the workshop - Recommendations and some thoughts on the workshop - Attachments: all reading material
4. Audience:	Accountants	USAID Project Officers and other Officers	SRFMP/W, SRFMP/W, USDA and GOM Officials
5. Purpose of the Document:	To facilitate inventory control	To facilitate understanding of the reasons for change of the status quo	To report on activities carried out and supply participants with a final documentation
6. Use of the Document:	Working tool	Internal use	Reference tool
7. Language:	French	English	French
8. Produced By:	P. DaCosta, M. Kante, S. Osagbue and and B.M. Sey	M. Kante	F. Lusby, H. Bruneau and M. Kante
9. Scope of Intervention:	SRFMP Project	SRFMP Project	SRFMP Project

SRFMP/NIGER

1. Name of the Document:	"Assistance au Projet Gestion des Pâturages à Tahoua November 1983"	"Compte Rendu de l'Atelier de Travail sur l'Approvisionnement et la Gestion des Stocks: Niamey October 24-26, 1983"	"Regional Conference SRFMP/N: Niger October 16-26, 1983"
2. Type of Document:	Report	Procedures Manual and Training Exercises	Report
3. Abstract and Attachments:	This document contains findings/ recommendations drawn after pre-audit work is done on the livestock project in Tahoua.	This document contains a summary description of USAID and GOM procurement procedures. It also includes a description of a stock control system.	Contains all the documents produced at the Regional Conference with lists of participants by country
4. Audience/Target Group:	Project Accountants	SRFMP/N and Project Accountants	All SRFMP personnel
5. Purpose of the Document:	To report on the training activities of that project	To help project personnel better understand USAID and Nigerian procurement procedures	To provide a record of the proceedings
6. Use of the Document:	Reference tool	Training and reference tool	Reference tool
7. Language:	English	French	English
8. Produced By:	H. Bruneau, M. Kante and H.G. Boulama	H. Bruneau and M. Kante	SRFMP/Niger
9. Scope of Intervention:	SRFMP Project	SRFMP Project	SRFMP Project

SRFMP/NIGER

1. Name of the Document:	"Training on Credit and Agricultural Inputs Guidelines"	"Rapport d'Activités sur l'Assistance au Projet de Planification et Utilisation des Sols et Forêts"	"Work Plans and Budgets May 1983 - June 1986"
2. Type of Document:	Procedures Manual and Training Exercises	Report	Plans
3. Abstract and Attachments:	This document contains a practical credit guideline manual, a stock control guide, detailed credit system, exercises on the system, and miscellaneous forms and reports to be completed by credit and inputs managers.	Diagnostic of financial management systems and recommendations for improvements to be made	These documents contain all the work plans of the activities of SRFMP in Niger
4. Audience:	Extension agents in charge of credit collection	Project Staff and Project Controller	SRFMP/M and SRFMP/W
5. Purpose of the Document:	To improve accountability on the credit component of the Niamey Department Development Project	To help the project establish minimum accountability requirements and obtain Controller's certification	To provide SRFMP/M and SRFMP/W with the directions and emphasis for each semester or fiscal year on various activities and accomplishments
6. Use of the Document:	Action training and reference tool	On-the-job training	Reference tool
7. Language:	French	French	English
8. Produced By:	M. Bruneau and M. Kante	M. Bruneau and M. Kante	M. Bruneau, M. Kante and F. Lusby
9. Scope of Intervention:	SRFMP Project	SRFMP Project	SRFMP Project

SRFMP/NIGER

1. Name of the Document:	"Réglementation Nigérienne en Matière d'Approvisionnement, Résumé et Décret"	"MOP and USAID Accounting and Reporting Practices Counterpart Funds"	"Report on the Audit Workshop Held at Niamey/Niger February 24-28, 1986"
2. Type of Document:	Procedures Manual and Operation Checklist	Review of Accounting Practices	Report
3. Abstract and Attachments:	The document contains detailed procurement procedures in Niger as described by GOM. It also contains sample exercise on procurement, all essential regulations as applicable in Niger and rules on procurement in Niger.	The SRFMP/N and MOP detailed review of all counterpart funds	This report contains: <ul style="list-style-type: none"> - Objectives of the Audit Workshop - Mandate - Participants - Comments on the results of the workshop - Recommendations
4. Audience:	Project Officers, Director, Financial Managers and Accountants	SRFMP/N	VPI&SU, USAID and USDA/OIGD
5. Purpose of the Document:	Better understanding of regulations to allow efficient management of procurement	To set up procedures for reporting and accounting in Niger	To enable Accountants to perform better and to share lessons learned
6. Use of the Document:	Training reference	Reference tool	Reference tool
7. Language:	French	English	English
8. Produced By:	Kala Ankourao, Ministère des T.P. Niamey, Niger	J. Larroca	Claire Boucher
9. Scope of Intervention:	SRFMP Project	SRFMP Project	SRFMP Project