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## INTRODUCTION

This report summarizes the progress of the Sahel Regional Financial Management Project (SRFMP II) in achieving its objectives during its first year of operation. Functional operation of the project began with the opening of the project headquarters by the Project Director on June 16, 1986. This report covers the period through June 30, 1987. Table 1 shows the post arrival of field staff who initiated individual country programs under Phase II.

The project objective is to improve the financial management capability of host government Ministries and other organizations in eight Sahelian countries. This includes ensuring that systems exist and trained personnel are available to manage AID-funded projects to meet Foreign Assistance Act Section 121(d) requirements. In addition, the project is required to work with both the private and public sectors to improve their financial management practices and to institutionalize those practices.

The AID/EI contract requires that by June 30, 1990, the project must attain five major and four auxiliary outputs. Since many project inputs affect more than one output, we combined the outputs as follows:

Outputs Relating Directly To Improving National Financial Management Capacities, Specifically Those of Locally-Managed Projects Funded by USAID And Other Donors:

1. Accounts associated with AID projects and managed by host governments will meet USAID Controller accountability standards.

2. Specialized financial management systems for selected projects, including non AID-funded, will be in place and operational.

3. The numbers of trained accountants and financial managers will have increased in each Sahelian country.

4. Other donor organizations use the AID type of financial accountability to improve project management and use project resources more efficiently.

Outputs Contributing Directly to the Institutionalization of Improved Financial Management Practices:

1. Host country governments and institutions assume increasing responsibility for applying internationally acceptable financial management methods, use them in managing their own resources, and incorporate them into improved planning, particularly for new development projects.

2. The status of accountants and financial managers is improved. Private sector capabilities are developed.

3. Curricula are improved at training institutions.

## OUTPUTS ACHIEVED

### Outputs Relating Directly to Improving Financial Management Capabilities, Particularly those of Locally-Managed Projects Funded by USAID and Other Donors:

1. Accounts associated with AID projects and managed by host governments will meet USAID Controller accountability standards.

Table 2 shows that our Country Teams assisted 30 USAID funded projects. Our teams generally visited the projects to ensure that 121(d) certification standards continued to be met. In some cases the teams' technical assistance to de-certified projects led to eventual re-certification (e.g., the Foundation Seed Project in Burkina). However, since 121(d) project certification was a problem only in Mali, as all other country projects with locally managed funds were certified, the teams often visited projects for specific reasons other than general systems review. The objectives of these visits included such areas as inventory management, budgeting procedures, development of MIS systems, reinstallation of the General Ledger, and automation of various aspects of the financial system. Most technical assistance to USAID projects included on-the-job training (OJT) for financial personnel, 74 of whom were trained during these visits. Workshops which contributed directly to financial management improvement of USAID projects are discussed in section 3 below.

2. Specialized financial management systems for selected projects, including non AID-funded, will be in place and operational.

Table 3 lists the various systems the team put into place during the project's first year of operation. These include, for example, accounting for PL 480-funded projects (Burkina), inventory accounting for USAID projects (Burkina), a computerized payroll system (Niger), an automated double entry system for monitoring counterpart projects (Niger), all of which are operational. In addition, the Burkina team conducted extensive work on the evaluation, development and standardization of the financial management system for the Organismes Régionaux de Développement (ORDS). The team trained ORDS personnel in these various special systems either through OJT or in workshops. When appropriate, project teams produced manuals for the specialized systems designed or brought to operational status. In Burkina, our team produced manuals for PL 480-funded projects, for general accounting, for inventory management, and for five of the twelve areas of the ORDS standardization effort.

3. The number of trained accountants and financial managers will have increased in each Sahelian country.

Most of our activities under SRFMP II have involved the training of financial personnel. The numbers of those project personnel who received OJT are indicated in both Tables 2 and 3. In addition, our project teams conducted 17 seminars, workshops, and courses, which are summarized in Table 4. The latter included a full academic year course in general accounting which the Mali team taught at the Ecole Nationale d'Administration (ENA) in Bamako. Topics of workshops and seminars facilitated by the project teams during the year included inventory control, budgeting and planning, double entry accounting, storekeeping, and

auditing. Those which contributed directly to the improvement of financial management of USAID projects were the inventory workshop in Burkina, the single entry workshop in Chad, and the workshop on review of single entry and introduction of double entry accounting in Niger. Participants ranged from project accountants and accounting students to junior storekeepers and managers at host government implementing agencies and included senior and principal government accountants and auditors. The project provided a total of approximately 124 days of workshop and coursework to a total of 287 participants.

4. Other donor organizations use the AID type of financial accountability to improve project management and use project resources more efficiently.

The project has collaborated with a wide range of other external donors on projects which they fund or jointly fund with USAID (See Table 5). The objective of our collaboration was to reach agreement with various donors on the most appropriate financial management systems that would satisfy their various requirements rather than force the USAID-type of financial management on other donors. Thus, we want to ensure that local participating ministries and accountants will have to work with a minimum of different systems in order to meet requirements of several different donors.

In some cases, we cooperated with other external donors in providing technical assistance to national institutions, particularly in Burkina Faso and Mauritania. In Burkina our team worked closely with the World Bank's Project Engrais Vivriers in standardizing the ORDS financial

management system. The Team Leader in Mauritania has worked closely with a number of other donors, such as the French and German aid Missions, UNDP, World Food Program, and the European Development Fund, in order to implement an effective system of accounting at the Commission de Sécurité Alimentaire (CSA). For a more complete description of both these efforts, see section 1. below.

Outputs Contributing Directly To The Institutionalization of Improved Financial Management Practices:

1. Host country governments and institutions assume increasing responsibility for applying internationally acceptable financial management methods, use them in managing their own resources, and incorporate them into improved planning, particularly for new development projects.

We believe we have made significant progress in achieving this output. In Burkina the primary focus of the team's efforts has been the standardization of the ORDS financial management system. The eleven separate ORDS operate semi-autonomously in their respective regions of the country under the general administration of the Ministry of Agriculture. Their goal is to promote agricultural development and food self sufficiency. They are subsidized by a range of external donors, including the World Bank, FED, European Community, and the German and Canadian aid agencies. Previously, neither a standard accounting system for the regional ORDS nor written guidelines for individual ORDS existed, this made monitoring and evaluation extremely difficult if not impossible for the Direction de Contrôle et Gestion (DCG). For example, it is generally

accepted that the preparation of financial statements is three years behind. Our Burkina team collaborated closely with the World Bank project, including both the expatriate financial advisor and the local consultant, hired by the Bank, as well as the Direction de Contrôle et Gestion (DCG) at the Ministry of Agriculture (MOA), in order to develop 12 manuals which describe all aspects of ORDS financial management. Once the ORD system is completely standardized and implemented, the MOA will have the capability to effectively monitor, evaluate, coordinate, and plan ORDS activities.

In Chad, our team has ensured that the Chadian agencies which implement development projects are fully involved with the project's financial management planning process. The Chad team held a workshop on planning and budgeting; GOC planners, external donors, and PVO representatives were among those who participated. The workshop examined current methods for planning and budgeting and developed procedures for improving those methods. In addition, the team provided training to personnel from a number of Ministries, including Public Works, Health, Agriculture, Planning, and Finance. The team followed up to ensure that training has been transferred to practical applications.

In Gambia the team helped national institutions to use improved financial management techniques by conducting seminars at the Management Development Institute (MDI). Some seminars contributed to the professional and educational development of lower to mid-level personnel, and others trained mid-to-high-level professionals who have a significant influence on GOG and parastatal management and planning. Specifically, the two auditing seminars and the financial management seminar trained senior level officials from a variety of government services, including

the Auditor General's Office, the Accountant General's Department, the Gambia Public Transportation Corporation, Ministry of Local Government, Gambia Telecommunications, the Gambia Utilities Corporation, Internal Audit Division, Gambia Produce Marketing Board, the Central Bank, and the Ports Authority. A total of 54 individuals were trained in these seminars.

It is interesting to note that the majority of Gambia's national revenue derives from customs duties and excise taxes. Therefore, we believe training for customs officers to be particularly appropriate for Gambia's development. The team collaborated with the British Overseas Development Association (ODA) in designing a course for junior customs officers. The course is based upon a needs analysis; the course will train GOG personnel in customs control and revenue enhancement, which will directly contribute to the improved management of national resources.

In Mauritania, our focus has been to implement a new accounting system at the CSA, to modify the system as necessary, and to train personnel how to operate the system. The project is training the bulk of CSA's professional staff, 12 of whom are closely involved in systems implementation. Since the CSA is the national body which manages all donor food distribution in the country, we believe our work is especially relevant in the Mauritania scene.

The Mali team has met with representatives from a number of Ministries and services, including Finance and Commerce, Contrôle Général d'Etat (The Malian GAO), the Chamber of Commerce, and the Ministry of Education. Meetings with the Contrôle Général d'Etat led to an agreement to begin coordinating efforts between that body, the project, and the USAID Controller's office in areas of Accounting and Administration.

The Niger team has worked closely with the Secrétariat de Contrôle et Gestion at the Ministry of Plan (MOP). This office is responsible for managing all 30 projects funded by USAID-generated counterpart funds. Project intervention for the Secrétariat has been directed at two levels: the supervisory role it plays in monitoring these projects, and the financial management needs of the individual projects. To date, the project has focused on the former. Our Team has established a full double-entry computerized accounting system to enable the Secrétariat to track all counterpart-funded projects. The new accounting system is currently operative.

Our project activities in Senegal are quite varied, but they all contribute to host country use of improved financial management techniques, both in the public and private sectors. Our most important activity in scope has been the development, in collaboration with the GOS Ministry of Finance (MOF) and Inspector General's Office, of a simplified, standardized inventory control system for all GOS services. Activities leading to the accomplishment included a workshop to review and simplify the old system, followed by periodic meetings to fine tune the new system. The participants revised the official documents, decrees and instructions, developed a procedures manual, and prepared and facilitated a pilot workshop to train GOS inventory accountants on how to operate the new system. As a result of this work, the Minister of Finance wrote the USAID Director and praised SRFMP II for its leadership and innovation. Our team recently completed a summary report, for submission to the President of Senegal and to the MOF, on the progress of the new standardized inventory control system; the report included a recommendation to adopt the new system developed by the working group.

2. The status of accountants and financial managers is improved.

Private sector capabilities are developed.

Progress toward achieving this output has been as follows:

- o development of local accounting associations (professional societies);
- o development of local institutions' consulting capabilities, and
- o development of relationships between local accounting firms and Big 8 accounting firms represented in Abidjan or Dakar.

We provided assistance to local accounting associations in Mali and Senegal, while in Chad we are helping to develop one. The Malian Accounting Association asked SRFMP for help in establishing a charter, by-laws, and code of ethics. The project Team Leader is an honorary member of the association, and his associate is an elected officer. The project is working on the development of certification standards for accountants, and it is offering logistical support to the association. In the future, USAID policy will require new-hire accountants to be members of the association.

The Senegal team meets regularly with the Senegalese Accounting Society (SAS). The team assisted the SAS in developing and implementing a workshop on household budgeting. It later conducted evaluation sessions with the SAS to determine how workshop and training methods could be improved in the future.

In Chad the team worked on the development of a local association. It is currently developing a database of accounting and financial management professionals to facilitate this activity.

In Chad and Senegal, our teams have made significant progress in developing the consulting capacities of local entities. The Chad team worked with the Office of Research and Consulting at the University of Chad to develop its capacities. The Office was initiated during the project's first phase, the team is now training the Office's personnel on how to develop into better consultants. The team works with this office to assist in the development of its management structure, with the objective to spin off cadres to form profitable private consulting firms. It is encouraging to note that it appears opportunities are increasing for independent consultancies in Chad. The team has also proposed five consultancy contracts for other Chadian consultants. If the proposals are accepted, the team will facilitate the implementation of these contracts.

The Senegal team has met with four Dakar-based Big 8 accounting firms and discussed project objectives and explored the firms' interest in developing management consulting departments. As a result of these meetings, the project helped Price Waterhouse/Dakar obtain a contract with USAID. The team proposed a scope of work, participated in a needs assessment meeting, and helped develop an action plan for the rest of the consultancy.

The team has also worked extensively with the Senegalese Maitrisart Program, which provides funding for private enterprise development by University graduates. Specifically, the team has worked closely with the Management Committee of the Bakers' Association, to review the financial management systems currently used by the bakeries and to develop a new standardized system. They also discussed strategies for providing training to other bakeries. In addition, the team produced a

procedures manual for a private printing company and met with representatives of SONABANQUE, the funding institution of the program, to conduct a study of its interest rate calculations and accounting procedures. Other private sector involvement is detailed in Table 6.

### 3. Curricula are improved in training institutions.

The development of improved curricula at Sahelian training institutions has been a primary activity in Mali and Gambia. The Gambia team is physically located at the Management Development Institute. All of the seminars and courses facilitated or taught by the team take place at the MDI. The course in financial management is a core course which leads to an MDI Diploma. The annual auditing seminar covers different topics related to audit and evaluation. Successful completion of the full series of these seminars will lead to a Gambian Diploma in Auditing. SRFMP-sponsored seminars at the MDI are the result of collaboration with a large number of local Agencies. For example, during the auditing seminar, we used "facilitators" from the Auditor General's Office, the Accountant General's Department, the Ministry for Local Government, the Customs and Excise Department, and the Prom Accounting Firm to assist with the seminar activities.

During the first year of SRFMP II, the project team also designed a new course for junior GOG customs officials in close collaboration with the British Overseas Development Authority and GOG senior Customs Officials. This will be the first of two such courses to be conducted annually. The first course will begin July 9.

In Mali the project has offered significant support to the ENA. The team taught a course in basic accounting during the 1986-87 academic year. It also worked with ENA officials to develop course requirements for an ENA accounting degree. The ENA will add an auditing course to its curricula in academic year 1987-88, and the Mali team will teach the new course.

T A B L E S

STAFF ARRIVALS

<u>POST</u>	<u>NAME</u>	<u>ARRIVAL DATE</u>
Washington	Dallas F. Brown, Project Director	6/16/86
	Peter Shaw, Trainer/Materials	3/23/87 (1)
	David Quang, Administrative Assistant	10/27/86 (2)
Burkina Faso	James Zervas, Team Leader	9/19/86
Chad	Paul Libiszowski, Team Leader	7/28/86
Gambia	James Shorten, Team Leader	9/12/86
Mali	Ray Garcia, Team Leader	9/01/86
Mauritania	Alan Chissick, Team Leader	9/01/86
Niger	Mark Baudoin, Team Leader	11/06/86 (3)
Senegal	Frank Lusby, Team Leader	9/05/86 (4)

- NOTES:
- (1) Sarah Grote held this position 6/23/86-2/28/87.
  - (2) Terry Pham held this position 6/2/86-9/23/86.
  - (3) NIAMEY 73686 (10/21/86) transmitted GON approval of Team Leader nomination after several months delay.
  - (4) Excludes Lusby TDY 8/9/86-8/24/86.

USAID-FUNDED PROJECTS ASSISTED

<u>COUNTRY</u>	<u>PROJECT</u>	<u>ASSISTANCE</u>	<u>NO. PERSONNEL RECEIVING OJT</u>	
Burkina	Human Resources Development	Review/verification of special systems established in Phase I for the University of Ouagadougou	2	
	Public Health	Review/verification of Phase I basic accounting systems	2	
	Semi-Arid Food Grains Research and Development (SAFGRAD)	Routine supervision of 121(d) requirements	2	
	Foundation Seed	Assistance to re-establish 121(d) certification	4	
Chad (1)	Roads Maintenance	Develop chart of accounts	2	
		Develop PIL for local currency management procedures	6	
		Planning and budget for 1986	3	
		Planning and budget for 1987	6	
		Automate project budgeting	1	
	Integrated Pest Management	Basic systems	4	
		Inventory control	2	
		Local currency management	3	
	Dandi Rock Crusher	AFRICARE - basic systems	1	
		CARE - basic systems; cash management; accounting for PL 480 rice sales subactivities	5	
	PVO Initiatives	VITA - encumbrance procedures; improvement of cash flow	2	
		National Cereals Office	Reconciliation of grain sales receipts	2
		Conalciels	Installation of inventory control system	1
International Human Assistance Program		Review of financial controls	2	
Gambia (2)		Gambia Agriculture Research Diversification	Assist in design of financial and administrative system Proposal produced in collaboration with implementing agencies	N/A
Mali	Farming Systems Research	Budgeting procedures; flow charts	3	
		Village Reforestation	Accounting and reporting; internal control procedures for head office and three field offices	10
	Manantali Resettlement	Systems review; inventory control and procurement; accounting records	6	
	Integrated Family Planning	Collaboration with Deloitte Haskins & Sells/Abidjan in systems review and procedural manuals		
	Mali Livestock Sector	Advisors in MIS design and planning		

USAID-FUNDED PROJECTS ASSISTED

<u>COUNTRY</u>	<u>PROJECT</u>	<u>ASSISTANCE</u>	<u>NO. PERSONNEL RECEIVING OJT</u>
Mauritania	Rural Roads Integrated Pest Management	Inventory management	
Niger	Rural Health Improvement INRAN/Purdue Lutte Intégrée Secretariat Comite de Gestion  Forestry and Land Use Planning Niamey Department Development Agricultural Production Support Assistance en Evaluaton	Reinstall General Ledger Computerize payroll systems (Lotus) Systems review Systems review; chart of accounts; automated General Ledger Systems review Systems review Systems review Systems review	1 4
Senegal	Family Health and Population Agricultural Production Support	Assist project officers in using local accounting firms for financial management needs	
Total Trained			74

NOTES: (1) Numbers trained may include some double counting since the team visited same projects more than once.

(2) Three other projects visited but essentially for team familiarization.

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SYSTEMS DEVELOPED

<u>COUNTRY</u>	<u>BENEFICIARY</u>	<u>TYPE</u>	<u>MANUAL PRODUCED</u>	<u>TRAINING</u>
Burkina	PL 480 Section 206-Funded Projects: 1. Renforcement des Structures de Collecte des Donnees 2. Nutrition dans l'Agriculture 3. Organisation et Suivi du Programme National d' Experimentation 4. Production de Lapins Reproducteurs	Accounting system for 480 projects	Comptabilité et Préparation des Rapports Financiers Destinés aux Projets Financés par les fonds PL 480, Section 206 au Burkina Faso	workshop held; follow-up visits
	USAID Projects	Inventory management	Manuel de Comptabilité de Stocks Destiné aux Projets Financés par L'USAID au Burkina Faso	workshop held; 15 participants
	USAID Projects	Automated basic accounting system		
	World Bank Project: Projet Engrais Vivriers	Standardize ORDS system	Organisation Comptable et Budgétaire Comptabilité des Achats à Credit Comptabilité des Ventes à Crédit Trésorerie - Banque Trésorerie - Caisse	workshop for 7 participants workshop for 7 participants workshop for 7 participants
Chad	Roads Maintenance Project	Recurrent cost payment procedures		OJT - 4 participants
Gambia	None	None		
Mali	Integrated Family Planning Project	Review and design of procedural manuals (collaboration with Deloitte, Haskins, Sells/Abidjan)		
	Mali Livestock Project	MIS design		

SYSTEMS DEVELOPED

<u>COUNTRY</u>	<u>BENEFICIARY</u>	<u>TYPE</u>	<u>MANUAL PRODUCED</u>	<u>TRAINING</u>
Mauritania	Living Standards Measurement Survey	Basic accounting system		OJT in process
Niger	Secrétariat du Comité de Gestion/MOP INRAN/Purdue Project	Automate double entry system counterpart projects Computerized payroll system		OJT - 1 accountants OJT - 5 accountants
Senegal	All USAID Projects	DBase III and accounting system and system documentation		5 SRFMP employees

WORKSHOPS, SEMINARS AND COURSES

<u>COUNTRY</u>	<u>TOPIC</u>	<u>DATES</u>	<u>PARTICIPANTS</u>	
			<u>TYPE</u>	<u>NUMBER</u>
Burkina Faso	Inventory Control	11/4-11/7/86	USAID project accountants and financial managers	15
	Standardized ORDS Accounting General System Purchases on Credit	1 workshop for each topic April-June	Members of Direction de Contrôle et Gestion	7
Chad	Single Entry Accounting	10/20-10/24/86	Accountants from implementing agencies, projects, PVOs, ministries, parastatals and project managers	13
	Training of Trainers	3/5-3/6/87	Country team, university professors, and USAID training advisor	4
	Double Entry Accounting	3/9-3/13/87	Accountants from parastatals, PVOs, donors, import/export agencies, and pharmacies	12
	Budgeting and Planning	6/15-6/18/87	Donor Program Officers, Implementing Agency Division Chiefs/Directors, and GOC Project Planners	11
Gambia	Storekeeping - Assessment of Storekeepers Training Needs	10/8-10/9/86	GOG senior storekeepers	7
	Storekeeping For Junior Storekeepers	10/13-10/31/86	GOG junior storekeepers (grades 10-14)	9
	Auditing Seminar	1/19-1/30/87	GOG and parastatal auditors	22
	Auditing Seminar (repeat of above)	2/3-2/13/87	GOG and parastatal auditors	14
	Financial Management Seminar	2/23-2/27/87	Senior and parastatal accountants and auditors (GOG and parastatal)	18
	Financial Management Course	3/9-5/27/87	Accountants and Audit Officers (GOG and parastatal)	17

WORKSHOPS, SEMINARS AND COURSES

<u>COUNTRY</u>	<u>TOPIC</u>	<u>DATES</u>	<u>PARTICIPANTS</u>	
			<u>TYPE</u>	<u>NUMBER</u>
Mali	General Accounting Course Emphasis on Project Accounting	academic year 86-7; 4 hrs./wk	ENA students	48
Mauritania	N/A			
Niger	Standardization of Single Entry System; Introduction to General Ledger	6/16-6/19/87	Project accountants, MOP and MOF officers and private sector accountants	30
Senegal	Review and Simplification of GOS Inventory Control	11/21-11/24/87	MOF Inspectors and Regional Controllers	25
	Financial Management in the Senegalese Household	4/12/87	Senegalese Accountant Society members	25
	Test of Revised Inventory Control System	4/13-4/17/87	GOS Inventory Accountants	10
Number of Days Seminars/Courses Conducted (1)		124		
Total Participants Trained				287

NOTES: (1) Since the hours per day differed between workshops/courses, these are estimates of work days. Courses at Mali's ENA were reported as 1 day course work per week (i.e., 4 hrs. per day) for 36 weeks. The MDI courses in financial management were similarly estimated at 1 week of coursework = 1 day workshop.

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COLLABORATION WITH OTHER DONORS

<u>COUNTRY</u>	<u>DONOR</u>	<u>PURPOSE</u>
Burkina Faso	World Bank	Standardization of the ORDS system
Chad	UNICEF UNDP FAC (Fonds d'Aide de Cooperation) World Bank International Development Association European Development Fund	Participation in accounting, planning and budgeting workshops Program officer participation in planning and budgeting workshops Automation assistance and training for financial management Coordinated development of University of Chad consulting office with professors financed by FAC Coordinated development of project at MOF and provided recommendations on training needs and implementation for MOF personnel Coordinated financial management of roads projects among donors (same as IDA above)
Gambia	Overseas Development Authority	Needs analysis and subsequent course development for junior customs officers
Mali	World Bank	Explore common interests and future collaboration
Mauritania	FAC German Cooperation UNDP World Food Program European Development Fund FAO	Implementation of CSA accounting system (same as above) (same as above) (same as above) (same as above) Computerization of CSA system
Niger	None	None
Senegal	(All projects listed below are supervised by the Ministry of Rural Development. SRFMP evaluated management systems to develop standardized reporting requirements for the Ministry.)  Common Fund CILSS  European Development Fund  International Fund for Agricultural Development German Cooperation FAC, Saudi Arabia, and World Bank Saudi Arabia, OPEC, Swiss Cooperation, and African Development Bank Islamic Development Bank	Projet Niébé Projet Fruitier Projet CILSS Lutte Intégrée Projet Diagnostic Permanent Projet Périmètres Maraichers Projet Semences Légumières Projet Lutte Contre les Nématodes  Projet Mais  Projet de Développement au Sénégal et au Casamance Projet Anambe  Projet de Développement Rural Intégré de Mboro-Louga

PRIVATE SECTOR INITIATIVES

<u>COUNTRY</u>	<u>ORGANIZATION</u>	<u>TYPE BUSINESS</u>	<u>DESCRIPTION</u>
Burkina Faso	AUDITEX	private accounting firm	Contact for future collaboration
	SAEL	electrical equipment supply firm	Explore possibility for establishing inventory control system
	Le Mobilier	furniture supplier	Explore possibility for future work on general accounting system
Chad	Price Waterhouse/ Abidjan	Big 8 accounting firm	Develop plan to train a Chadian at PW/Abidjan with objective to establish a PW office in Chad
	Private Enterprise Development Project	development project	Review plans for development of private sector accounting firms in Chad
Gambia	Brikama Bee-Keepers' Association	association	Discussions to establish basic bookkeeping system controlling honey sales and production
	Banjul Rotary Club	service club	Visits to observe private sector initiatives
Mali	Association of Malian Consul- tants	professional association	Team Leader is honorary member; Associate is officer; code of ethics to be introduced based on those of AICPA; membership requirements being established with educational requirements; AMA membership will be required for future new hire USAID accountants
	FIDAF (French owned)	accounting firm	Discussions on using firms on contract basis to conduct systems reviews and other work required by USAID
	Cabinet Diarra	accounting firm	
	Audit Comptable	accounting firm	Collaboration on systems review, design and devel- opment of procedural manuals for Integrated Family Planning Project
	Deloitte, Haskins, and Sells/Abidjan	Big 8 accounting firm	
Chamber of Commerce	service	Exploratory discussions on dissemination of infor- mation and practices	
Mauritania	Helios	Arthur Young affiliate	Possibility of their services being used by USAID controller's office
Niger	Cabinet Bawa	accounting firm	Arranged contract for audit of American School
	Fiduciaire France	Arthur Andersen affiliate	Explored possible collaboration with SRFMP

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PRIVATE SECTOR INITIATIVES

<u>COUNTRY</u>	<u>ORGANIZATION</u>	<u>TYPE BUSINESS</u>	<u>DESCRIPTION</u>
Senegal	Senegalese Accounting Society	professional association	Development of SAS consulting capabilities and design and planning of workshop on household finances
	Daouda NDiaye	individual	Collaboration on preparation for SAS workshop
	Arthur Young	Big 8 accounting firm	Familiarization meetings to explain project objectives and firms' interest in developing management consulting departments
	Arthur Anderson	Big 8 accounting firm	
	Coopers & Lybrand	Big 8 accounting firm	
	Price Waterhouse	Big 8 accounting firm	Same as above. Project also prepared scope of work for PW's contract with USAID Family Health and Population Project; assisted PW in consulting and workshop methodologies
	Association of Bakers: Management Committee	private bakeries	SRFMP team visited 4 bakeries to assess financial management systems in place; team met regularly with management committee to develop standardized accounting system and prepare future workshops
Le Continu	printing company	Team conducted series of work sessions with company managers and employees to explain internal organizational procedures	
SONABANQUE	financial institution	Team studied and documented institution's interest calculations and accounting procedures for use in future workshop for businesses, started by university graduates, which they finance	

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SRFMP II  
BUDGET IMPLEMENTATION  
AS OF JUNE 30, 1987

Budget Item	86-87 Budget \$	Disbursements			Available \$
		1986 \$	1987 \$	Total \$	
Salaries & Wages	863,100.00	174,437.70	282,229.36	456,667.06	406,432.94
Home Office	206,000.00	64,750.76	73,034.58	137,785.34	
Team Leaders	429,900.00	101,397.87	156,064.34	257,462.21	
Sahelian Assoc.	210,200.00	8,289.07	53,130.44	61,419.51	
Non-Sah. S.T. Spec.	17,000.00	-	-	-	
Fringe Benefits	30,500.00	7,025.84	11,422.91	18,448.75	12,051.25
Overhead	474,400.00	128,827.17	170,324.90	299,152.07	175,247.93
Sahel S.T. Specialist	47,800.00	166.66	10,636.92	10,803.58	36,996.42
Trav. Transp. Per Diem	280,200.00	43,062.52	71,263.59	114,326.11	165,873.89
US/International	164,600.00	30,942.29	38,374.44	69,316.73	
Air/Sea Frght/Stor.	81,400.00	11,385.82	24,525.82	35,911.64	
Local Travel	34,200.00	734.41	8,363.33	9,097.74	
Allowances	304,500.00	40,487.07	125,328.88	165,815.95	138,684.05
Post Diff./COLA	124,000.00	29,481.79	52,391.15	81,872.94	
Living Quarters	174,100.00	7,905.28	72,937.73	80,843.01	
Educational	6,400.00	3,100.00	-	3,100.00	
Field Office Support	336,700.00	19,418.40	152,483.55	171,901.95	164,798.05
Equipment & Commod.	121,200.00	1,193.54	57,791.31	58,984.85	62,215.15
Participant Training	118,800.00	1,435.21	24,723.24	26,158.45	92,641.55
Workshop/Seminar	80,300.00	1,197.82	17,078.56	18,276.38	
Material Develop.	30,800.00	237.39	7,241.68	7,479.07	
Long & Short Trng.	7,700.00	-	403.00	403.00	
Other Direct Costs	44,300.00	19,301.01	14,851.34	34,152.35	10,147.65
Sub-total	2,621,500.00	435,355.12	921,056.00	1,356,411.12	1,265,088.88
Fixed Fee	178,500.00	29,678.20	62,917.77	92,595.97	85,904.03
TOTAL	2,800,000.00	465,033.32	983,973.77	1,449,007.09*	1,350,992.91

\* Excludes accruals (Unpaid commitments)

SRFMP II  
COUNTRY BUDGETS  
AS OF JUNE 30, 1987

Budget Item	Burkina \$	Chad \$	Gambia \$	Mali \$	Niger \$	Senegal \$	Mauritania \$	Home Office \$	Total \$
Salaries & Wages	129,800	85,100	63,100	107,400	90,400	99,400	73,900	214,000	863,100
Home Office	-	-	-	-	-	-	-	206,000	206,000
Team Leaders	73,300	64,300	63,100	60,200	52,000	58,100	58,900	-	429,900
Sahelian Assoc.	56,500	20,800	-	38,200	38,400	41,300	15,000	-	210,200
Non-Sah. ST Spec.	-	-	-	9,000	-	-	-	8,000	17,000
Fringe Benefits	4,800	4,600	4,400	4,500	3,800	4,200	4,200	-	30,500
Overhead	43,900	38,500	37,800	36,100	31,100	34,800	35,300	216,900	474,400
Sahel S.T. Specialist	5,600	3,000	3,200	9,000	2,000	25,000	-	-	47,800
Trav. Transp. Per Diem	44,400	18,700	25,900	33,000	37,000	24,900	9,600	86,700	280,200
US/International	12,200	14,500	10,900	11,600	9,400	10,700	8,600	86,700	164,600
Air/Sea Frght/Stor.	21,000	1,700	12,400	21,400	19,300	5,600	-	-	81,400
Local Travel	11,200	2,500	2,600	-	8,300	8,600	1,000	-	34,200
Allowances	53,400	62,500	35,200	35,100	42,000	34,700	41,600	-	304,500
Post Diff./CDLA	21,800	19,900	16,700	17,800	15,300	15,000	17,500	-	124,000
Living Quarters	31,600	42,600	12,100	17,300	26,700	19,700	24,100	-	174,100
Educational	-	-	6,400	-	-	-	-	-	6,400
Field Office Support	69,200	25,300	30,900	40,300	77,100	58,800	14,900	20,200	336,700
Equipment & Commod.	15,000	5,000	18,500	25,300	26,500	20,600	5,000	5,300	121,200
Equip. & Suppl.	15,000	5,000	17,500	25,300	1,500	15,600	5,000	5,300	90,200
Home Furn. & Appl.	-	-	1,000	-	25,000	5,000	-	-	31,000
Participant Training	15,000	11,100	10,700	9,600	36,900	33,000	2,500	-	118,800
Workshop/Semin.	8,400	7,100	4,700	7,800	22,000	27,800	2,500	-	80,300
Material Dev.	6,600	4,000	6,000	1,800	7,200	5,200	-	-	30,800
Long & Short Trng.	-	-	-	-	7,700	-	-	-	7,700
Other Direct Costs	4,400	3,500	3,600	5,700	3,600	3,100	3,100	17,300	44,300
Sub-total	385,500	257,300	233,300	306,000	350,400	338,500	190,100	560,400	2,621,500
Fixed Fee									178,500
TOTAL									2,800,000

TABLE 8

SRFMP 11  
COUNTRY DISBURSEMENTS  
AS OF JUNE 30, 1987

Budget Item	Burkina \$	Chad \$	Gambia \$	Mali \$	Niger \$	Senegal \$	Mauritania \$	Home Office \$	Total \$
Salaries & Wages	75,740.34	49,533.53	37,810.82	42,493.38	28,946.19	48,561.91	35,795.55	137,785.34	456,667.06
Home Office	-	-	-	-	-	-	-	137,785.34	137,785.34
Team Leaders	43,568.10	40,739.60	37,810.82	36,647.79	26,079.38	36,820.97	35,795.55	-	257,462.21
Sahelian Assoc.	32,172.24	8,793.93	-	5,845.59	2,866.81	11,740.94	-	-	61,419.51
Fringe Benefits	2,883.62	3,050.70	2,684.85	2,683.30	1,912.98	2,583.30	2,650.00	-	18,448.75
Overhead	26,140.86	24,443.77	22,686.50	21,988.66	15,647.61	22,092.59	21,477.33	144,674.75	299,152.07
Sahel S.T. Specialist	-	-	166.66	-	-	10,636.92	-	-	10,803.58
Trav. Transp. Per Diem	9,205.80	9,619.99	12,105.61	10,780.47	23,157.52	15,132.87	3,807.53	30,516.32	114,326.11
US/International	3,639.61	7,511.94	5,815.95	6,511.61	5,313.45	6,214.78	3,793.07	30,516.32	69,316.73
Air/Sea Frght/Stor.	1,747.66	2,010.44	4,144.30	3,265.11	17,778.66	6,964.47	-	-	35,911.64
Local Travel	3,818.53	97.61	2,145.36	1,002.75	65.41	1,953.62	14.46	-	9,097.74
Allowances	23,785.38	37,518.47	17,084.02	19,927.46	25,224.47	22,202.76	20,073.39	-	165,815.95
Post Diff./COLA	15,134.94	15,049.25	7,353.06	12,557.96	10,613.12	8,425.18	12,739.43	-	81,872.94
Living Quarters	8,650.44	22,469.22	6,630.96	7,369.50	14,611.35	13,777.58	7,333.96	-	80,843.01
Educational	-	-	3,100.00	-	-	-	-	-	3,100.00
Field Office Support	33,740.78	20,297.07	11,508.03	20,234.15	53,441.97	31,292.12	1,387.83	-	171,901.95
Equipment & Commod.	10,595.02	4,780.57	16,632.54	12,610.08	8,818.97	3,972.82	1,091.46	483.39	58,984.85
Participant Training	80.15	3,121.94	6,886.23	40.65	3,672.23	10,728.52	-	1,628.73	26,158.45
Workshop/Seminar	61.12	2,910.99	2,949.42	-	3,345.17	9,009.68	-	-	18,276.38
Material Develop.	19.03	210.95	3,833.17	40.65	327.06	1,718.84	-	1,329.37	7,479.07
Long & Short Trng.	-	-	103.64	-	-	-	-	299.36	403.00
Other Direct Costs	4,138.84	2,923.82	3,157.94	4,851.77	2,831.45	2,923.84	2,154.45	11,170.24	34,152.35
Sub-total	186,310.79	155,289.86	130,723.20	135,609.92	163,653.39	170,127.65	88,437.54	326,258.77	1,356,411.12
Fixed Fee	-	-	-	-	-	-	-	-	92,595.97
TOTAL									1,449,007.09