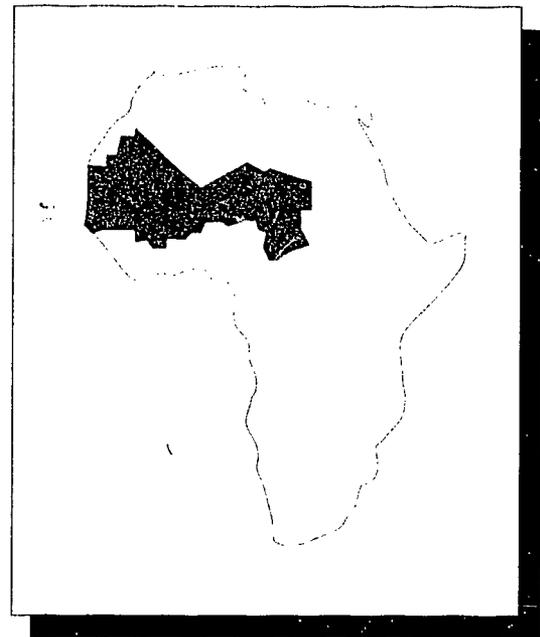


**The Sahel Regional
Financial Management
Project:**

Final Report



EXPERIENCE inc.

PD-ABC-522

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SAHEL REGIONAL FINANCIAL MANAGEMENT PROJECT II

FINAL REPORT

Project 625-0974
AID Contract AFR-0974-C-00-6029-00

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EXECUTIVE SUMMARY

This document represents the final report for Phase II of the Sahel Regional Financial Management Project (SRFMP). Experience, Inc. (EI) implemented Phase II of the Project from mid-1986 through February 1991. Our goals included: assisting Sahelian government agencies, which managed AID funds, to properly account for them; improving financial management (FM) in the public and private sectors of the Sahel; and institutionalizing good FM practices. The EI contract for SRFMP required long-term assistance to Burkina Faso, Chad, The Gambia, Mali, Mauritania, Niger, and Senegal, and short-term assistance to Cape Verde. Our local Project Teams consisted of an expatriate financial management expert and one or two local professionals. Project home office staff included the Project Director, Training Coordinator, and Administrative Assistant.

Individual country programs varied according to the specific needs expressed by the USAID mission, the host government counterpart agency, and local opportunities for financial management improvement. The country programs were developed on the following principles:

1. Training and FM systems development are interdependent.
2. End-users should be involved in accounting systems development.
3. Workshop training should be conducted using an action training approach.
4. Training is best applied when reinforced by follow-up activities.
5. Any project-developed systems must be sustainable over time.

EI implemented the SRFMP contract under the total budgeted amount. This is notable because:

1. We continued program activities for six months beyond the original contract termination date without additional funding.
2. Due to falling exchange rates, our FCFA-denominated local currency expenses cost approximately \$1 million more than projected in the Project Paper.

The following discussion summarizes SRFMP accomplishments as related to the Project outputs.

Assistance to USAID Projects

We provided assistance to 95 different AID-funded projects, 46 of which were subject to 121(d) certification. Our assistance took many forms: on-the-job training, workshop training, and FM systems development. We trained approximately 400 project-related participants, such as project accountants, directors, and financial managers in addition to both host government and USAID supervisory personnel, in almost 30 workshops specifically devoted to USAID project accounting themes. In Mali and Niger, we provided comprehensive training programs for project personnel. In Chad and Senegal, we identified, developed, and trained local accounting, consulting, and training groups to provide financial management review and training services for USAID projects. We provided technical assistance and supervision to the groups eventually used by USAID for such work.

Collaboration with Other Donors

SRFMP collaborated with almost 30 different donor organizations. We helped them improve financial management of their projects by inviting project personnel to our workshops and by providing the donors with materials we developed. Furthermore, we collaborated with external donors on many of our major initiatives, such as financial management improvement of Mauritania's *Commissariat à la Sécurité Alimentaire* (CSA), or curriculum development at The Gambia's Management Development Institute (MDI). We also worked with staff and project personnel from non-governmental organizations and Peace Corps.

Assistance to the Public Sector and Parastatals

SRFMP worked with 100 different public and parastatals entities. In Senegal, we helped revise the inventory accounting system used by all government services and ensured that it was signed into law. SRFMP and our GOS colleagues conducted 32 workshops to train 800 inventory accountants in use of the new system. Follow-up work and continued

training remain the responsibility of a Ministry of Finance unit, which we helped create and train. In Mali we replicated this effort and also succeeded in having the revised inventory accounting system officially approved. In Burkina Faso, we standardized a financial management system for 11 rural development enterprises. We collaborated with Ministry of Agriculture supervisory personnel and the World Bank to develop a comprehensive financial management system, write seven procedural manuals, conduct 11 workshops in various aspects of the system, and provide follow-up and evaluation. In Mauritania, we helped the CSA design a financial accounting system, where no functioning system had existed previously, trained staff in operation of the system, and developed managerial accounting systems.

We also provided significant assistance to other government agencies such as the Accountant and Auditor Generals' Offices in The Gambia, the Ministries of Health and Water in Burkina Faso, the National Roads Office in Chad, and the Ministry of Plan in Niger.

Assistance to the Private Sector

SRFMP conducted 85 specialized workshops to train 800 owners and employees of more than 400 businesses. The bulk of this effort focused upon small-scale enterprises, which rarely had any prior accounting system. In Senegal many of these firms benefited from subsequent Project training in financial analysis techniques. We assisted and trained bakers, doctors and midwives, tailors, poultry farmers, and retailers in Senegal, Niger, and Mali. We also worked with about 60 primarily manufacturing enterprises in Burkina Faso and Mauritania, to provide them advanced training in cost accounting and budgeting, and trained more than 20 Chadian firms in payroll accounting.

Improvement of Training Institutions

The training institution to which we made our greatest contribution was the MDI in The Gambia, where we conducted 23 workshops and seminars for almost 400 participants.

The Project improved existing courses and designed and conducted new courses. We also facilitated the development of a formal linkage between the MDI and the University of Connecticut and expanded MDI's management library by about 50 percent. We improved the curriculum of the Malian *Ecole Nationale d'Administration* by developing its first audit course. In Senegal and Chad, we enriched the educational experience of university students by having them intern in our local offices or work on consulting assignments. These student interns received academic credit for their work with us, which provided them a rare opportunity for practical experience.

Workshops and Third Country Participant Training

SRFMP trained a total of 4,270 participants in 224 workshops. This represented almost 20,000 participant-workshop-days or 76 participant-workshop-years. Our workshops averaged 4.6 days in duration with 19 participants each. These data greatly exceed the requirement in the AID/EI contract, which planned "...approximately 64 4-day workshops/seminars..." In order to institutionalize a financial management training capacity in the Sahel, we trained local professionals, consultants, and employees of public or private sector entities to design and conduct training events. SRFMP expatriate personnel conducted stand-up training sessions in less than 25 percent of the workshops for which we were responsible or to which we provided technical assistance. Participants in our workshops ranged in responsibility from project directors and ministerial directors of finance to accounting clerks and bookkeepers. Our workshop topics were equally varied and ranged from single entry project accounting and simplified basic commercial accounting systems to planning and budgeting, cost accounting, and audit techniques.

We funded short-term participant training for 31 individuals in six different programs at five institutions in four African countries. We also funded several participants to attend an international conference on accounting training. This performance compares favorably with the contract requirement of 36 third country participant trainees.

Improvement of Audit and Financial Management Consulting/Training Capacities

Training auditors and financial management consultants was central to SRFMP's institutionalization of good financial management practices in the Sahel. We conducted a variety of audit improvement programs in Mali, The Gambia, Chad, and Niger. These activities included workshop training, development of courses at formal institutions, and third country participant training, including internships with international audit firms in Abidjan.

At the start of the Project, we determined that in developing the financial management consulting and training capacity of local public and private groups and individuals, we would ensure that the type of activities we conducted could be continued after Project termination. Our accomplishments included the development of many training/consulting groups in the Sahel. For example, in Senegal the Action Consulting Association will continue our private sector development activities for USAID and other donors. In Chad, we left behind BEPROCA, which was awarded a number of external donor contracts in 1990. In Cape Verde, a local accounting and audit firm now has a training capability as a result of our efforts.

Summary of Conclusions

Based on our experience in implementing this Project, we developed the following conclusions, which should prove useful if AID were to finance another phase of SRFMP in the Sahel or elsewhere in Africa.

1. We believe our approach was effective. We designed appropriate accounting systems, provided practical training, and ensured that the systems we developed would continue to be used.

2. Private sector participants responded more enthusiastically to training than did their public sector colleagues, even though the former frequently paid for their training.
3. Training Sahelians to provide SRFMP-type services was an effective technique to ensure Project-type activities continue after Project termination.
4. The development of individual country programs ensured that such programs met local needs.
5. A regional approach allowed synergy among country teams.
6. A small, central Project administration avoided the management conflicts which Phase I reportedly experienced. Central management also ensured that our expatriate personnel did not become de facto financial analysts for USAID missions.
7. SRFMP policy not to pay per diem or transportation costs to public sector participants ensured that training, and not a cash reward, was the motivation for workshop attendance.
8. SRFMP policy to limit the use of U.S.-based consultants helped develop local consulting capacities; the policy also reduced costs.
9. Although we met all Project goals, much remains to further improve financial management in the public and private sectors of the Sahel as well as elsewhere in the developing world.

ABBREVIATIONS USED IN THIS REPORT AND ITS APPENDIX (1)

AA	Administrative Assistant (SRFMP)
ACA	Action Consulting Association (Senegal)
BA	Budget Analyst
BEC	<i>Bureau d'Etude et de Conseil</i> (Chad)
BEPROCA	Bureau d'Etudes des Projets et de Conseil dans les Affaires (Chad)
BMC	Bakers' Management Committee (Senegal)
CAMPC	<i>Centre Africain de Management et de Perfectionnement des Cadres</i> (Côte d'Ivoire)
CE	<i>Contrôle d'Etat</i>
CESAG	<i>Centre Africain d'Etudes Supérieures en Gestion</i> (Senegal)
CGEM	<i>Confédération Générale des Employeurs de Mauritanie</i>
CNPG	<i>Centre National de Perfectionnement à la Gestion</i> (Niger)
COC	Chamber of Commerce
CONTAG	<i>Contabilidade & Gestão, Lda.</i> (Cape Verde)
CREP	<i>Centre de Recyclage et Perfectionnement</i> (Mauritania)
CRPA	<i>Centre Régional de Promotion Agro-Pastorale</i> (Burkina)
CSA	<i>Commissariat à la Sécurité Alimentaire</i> (Mauritania)
CTL	Country Team Leader
DAAF	<i>Division des Affaires Administratives et Financières</i> (Burkina)
DFI	<i>Direction du Financement des Investissements</i> (Niger)
DMTA	<i>Direction du Matériel et du Transit Administratif</i> (Senegal)
DPMC	Development Project Management Center
EEC	European Economic Community
EI	Experience, Inc.
ENA	<i>Ecole Nationale d'Administration</i> (Mali)
FAC	<i>Fonds d'Aide et de Coopération</i>
FEER	<i>Fonds de l'Eau et de l'Equipement Rural</i> (Burkina)
FFP	Food for Peace
FM	Financial management
GAO	Government Accounting Office
FMIP	Financial management improvement program
GIMPA	Ghana Institute for Management and Public Administration
GIRM	Government of the Islamic Republic of Mauritania
GOC	Government of Chad
GOCV	Government of Cape Verde
GOS	Government of Senegal
GOTG	Government of The Gambia
GRM	Government of the Republic of Mali

ABBREVIATIONS (con't)

IA	Inventory Accounting
IOF	Inspector of Financial Operations (Senegal)
IPSI	Institute for Public Service International (University of Connecticut)
LSMS	Living Standards Measurement Survey (Mauritania)
MDI	Management Development Institute (Gambia)
MOA	Ministry of Agriculture
MOF	Ministry of Finance
MOH	Ministry of Health
MOP	Ministry of Plan
NGO	Non-governmental organization
OD	Organizational development
ODA	Overseas Development Authority
OFNAR	<i>Office National des Routes</i> (Chad)
OJT	On-the-job training
PCV	Peace Corps Volunteer
PFM	<i>Programme de Formation au Management</i>
PT	Project Team
RC	Regional Controller (Senegal)
SAG	<i>Service d'Appui à la Gestion</i> (Burkina)
SAS	Senegalese Accounting Society
SCG	<i>Sécrétariat du Comité de Gestion</i> (Niger)
SME	Small- and medium-scale enterprises
SSE	Small-scale enterprises
SRFMP	Sahel Regional Financial Management Project
STM	Sahelian Team Member
TBC	<i>Tchad Business Conseil</i>
TC	Training Coordinator (SRFMP)
TFU	Training and Follow-up Unit (Senegal)
TOT	Training of Trainers
UNDP	United Nations Development Program
USDA	United States Department of Agriculture
UOC	University of Connecticut
WDP	Watershed Development Project (Cape Verde)

NOTE: (1) Some abbreviations and acronyms, which appear in the Appendix only and which relate to USAID or other donor projects, names of local companies, and local institutions, may not be listed here.

INTRODUCTION

History

In 1981, in response to audit reports which documented weaknesses in the management of AID funds in certain Sahelian countries, Congress enacted Section 121(d) of the Foreign Assistance Act. This legislation required certification that Sahelian government agencies receiving AID assistance could properly account for U.S. Government funds. The Sahel Regional Financial Management Project (SRFMP), initiated in 1982, was designed to provide Sahelian governments with assistance to enable them to meet Section 121(d) requirements.

In 1984, a mid-term evaluation of the first phase of the Project found that project accountability had been significantly improved and that host governments were cognizant of a general need for improved financial management (FM). The evaluators recommended that the Project continue beyond its original four-year life. AID designed a second phase for the Project and contracted with Experience, Inc. (EI) to implement it beginning in mid-1986 and terminating on June 30, 1990. AID subsequently extended that contract, and all field activities terminated on December 31, 1990.¹

The second phase of SRFMP maintained the original SRFMP objective of ensuring USAID project accountability. However, the stated goal of the Project² is much broader than that. The work statement of the contract provides:

¹ In Chad and Mauritania only, field activities terminated on June 30, 1990. The Chad Team Leader chose not to renew his contract after having spent 6 years in-country. In Mauritania SRFMP terminated activities in June 1990 at USAID's request because of the local political situation and the change in USAID's local development activities in 1990.

² All references in the report to "the Project" are to SRFMP Phase II.

In addition to improving the financial management of AID project funds, the project will work with both the private and public sectors to improve the financial management practice used in the host countries.

Concurrent with the financial management capability within the countries, the Contractor shall also provide support and encouragement to both the public and private sectors to institutionalize improved financial management practices.³

Structure and Administration of the Project

The contract for SRFMP Phase II called for long-term assistance to Burkina Faso, Chad, The Gambia, Mali, Niger, and Senegal. It also called for two years' assistance to Mauritania and short-term assistance to Cape Verde. In 1988, at the request of USAID/Mauritania, AID extended our Mauritania program two additional years, through June 1990.

In accordance with the contract, SRFMP placed a Country Team Leader (CTL) in each country to which it provided long-term assistance. (A complete list of Project personnel appears in Table 1.) Each CTL was responsible for program activities in his country of assignment. Each hired local staff, including one or two financial management professionals, referred to as Sahelian Team Members (STMs) or Project associates, and an administrative staff to assist in program implementation. The exceptions were in Mauritania, where we authorized the CTL to hire a staff only in his last two years, and in The Gambia, where a GOTG-assigned counterpart took the place of an STM. Our CTLs also hired short-term Sahelian consultants on an as-needed basis. The Senegal CTL made the most extensive use of local consultants. Most CTLs had independent Project offices. The exceptions were: in Mauritania, where for his first two years the CTL worked primarily at the *Commissariat à la Sécurité Alimentaire* (CSA); in The Gambia, where the CTL had an office and staff at the Management Development Institute (MDI); and in Chad, where for their first 18 months the CTL and his staff worked in USAID office facilities.

³ Contract, p.7.

SRFMP home office staff included the Project Director, the Training Coordinator (TC), and the Project Administrative Assistant (AA), who together provided programmatic and administrative oversight to all field operations. In addition to extensive travel to review individual country programs, the SRFMP home team organized and conducted six regional workshops, which all SRFMP CTLs attended. These workshops permitted team members to share strategies, methodologies, problem-resolution techniques, materials developed, and systems designed so as to benefit from one another's experiences and avoid duplication of effort. We also used these workshops as forums to address special topics of interest and for in-service training for the CTLs.

Each country Project Team (PT) received local program oversight from both USAID, from a locally designated Project Officer, usually a member of the Controller's staff, and from a host government counterpart agency. The degree of oversight from, and collaboration with, the latter depended upon the interest of such an agency in the Project; it varied significantly from country to country.

CTLs submitted annual workplans for approval to both USAID and the counterpart agency, if designated in a protocol. The CTL then submitted these locally-approved workplans to the home office staff, who developed a Sahel-wide annual workplan, and submitted it to the AID/W Project Officer for final approval.

Approach

Since the goals stated in the contract are broad, PTs identified their annual objectives in terms of the FM development needs expressed by USAID Missions and host government agencies, local protocols, the specific Project outputs as defined by AID in the contract, and the opportunities PTs identified locally. In accordance with guidance from the AID/W Project Officer, we did not require each country program to conduct activities related to each Project output, as long as the Project as a whole did so.⁴ Therefore, program activities varied from country to country.

⁴ See SRFMP "Second Regional Workshop Report", p.25.

We did use a common approach to FM improvement activities in all countries. This approach may be summarized as follows:

1. Training and FM systems development are interdependent. When SRFMP provided FM systems improvement to an agency, we also trained end-users, and often their supervisors, how to implement the system. When SRFMP was asked to provide FM training, PTs would first assess the systems in place to determine whether they were appropriate or practical. Systems often required revision or improvement before training would be useful.
2. SRFMP involved end-users as much as possible in systems development. This ensured that FM systems that we helped develop responded to the requirements and capabilities of the end-users and were practical given the availability of human resources and materials. Whenever possible, PTs tested systems with end-users before finalizing them.
3. SRFMP PTs provided workshop training using an action training approach. This approach requires active involvement by all participants in the workshop with a view to enable participants to immediately apply their learning on their jobs.
4. SRFMP involved end-users or their supervisors in the training process. This helped ensure that in-house trainers would be available for future training efforts, even beyond the life of the Project.
5. Whenever possible, SRFMP provided systematic follow-up to workshop training. Without follow-up, training is often only partially or imperfectly applied. Ideally such follow-up provided by the supervisors of the end-users.

We determined early in the Project⁵ that we would not pay participants to receive training. This reversed a common practice whereby participants, particularly from the public sector, received per diem and sometimes transportation fees to attend USAID and other donor-funded workshops. We required most participants from the private sector to pay for their training.

We also determined that we would use the services of U.S. consultants only when necessary. We found that, in most cases, Sahelian experts could provide the consulting services we required.⁶ In addition to reducing costs for special consulting services, this practice provided SRFMP with an opportunity to further develop the technical capacity of local consultants, which we viewed as important to the institutionalization process. The section on Output B5 describes our accomplishments in this area. As a result of this policy, we hired U.S. consultants only four times, twice at the specific request of the local government.

As stated above, one goal of the Project was to institutionalize improved FM practices. SRFMP viewed institutionalization from two perspectives:

1. Ensuring that systems we developed and in which we trained people could continue after Project termination. This included documenting those systems (e.g., in users' manuals) and training in-house supervisors to provide follow-up.
2. Training professionals from both the public and private sectors to provide the same type of FM consulting and training services we provided. This meant training employees of a given agency to provide those services in-house, or developing the capacity of public and private entities to provide such services externally, i.e., to other government services or businesses.

⁵ See SRFMP "Second Regional Workshop Report", pp 17-18.

⁶ All references in this report to consultants are to Sahelian consultants unless otherwise noted.

The discussion of project outputs below describe our achievements in accomplishing these goals.

Report Organization

SRFMP activities and accomplishments are described in two separate formats in this report. In the section below we describe our activities in terms of the seven Project outputs.⁷ That section is supported by Tables 2-7, which present SRFMP activities for five of the seven outputs. In the subsequent section we describe Project activities in terms of individual country programs. In that same section we also describe the most significant problems individual PTs had implementing their strategies for financial management improvement in their respective countries.

⁷ These outputs are phrased somewhat differently from the way they appear in the AID/EI Contract Work Statement. This rephrasing of the outputs was proposed at SRFMP's second regional workshop and approved by the SRFMP AID/W Project Officer on 4/15/88.

PROJECT OUTPUTS

Output A1: Assistance to USAID Projects

USAID project accounts managed by host country governments will meet USAID Controller accountability standards. Specialized financial management systems for selected projects will be in place and operational.

(See Table 2 for a complete list of related activities.)

SRFMP provided assistance to more than 90 different AID-funded projects, 46 of which were subject to 121(d) certification. This assistance took many forms including on-the-job training (OJT), workshop training, and systems development, and targeted project and host country personnel on many levels: project directors, administrators, financial managers, accountants, and accounting assistants. We trained approximately 400 participants in almost 30 workshops specifically devoted to USAID project accounting themes.⁸

SRFMP generally was not responsible for 121(d) certification reviews. However, in Burkina Faso and Mauritania, our PTs did routinely conduct these reviews. SRFMP primarily provided assistance to projects at the request of the USAID Controller's office, frequently in response to weaknesses identified during the 121(d) certification review process.

During our first two years of implementation, SRFMP undertook comprehensive programs of accounting improvement for USAID projects in both Mali and Niger. In Mali the PT planned and conducted seven workshops on various functions related to project FM.

⁸ Numbers of participants do not necessarily correspond with numbers of individuals trained since many individuals participated in more than one workshop.

These included such topics as general project accounting, internal control, periodic reporting, inventory accounting, and personnel management. The Mali Team prepared manuals which they distributed to the workshop participants.⁹ Many of these manuals were also requested by various donors to assist them with their project accounting. The Mali Team also provided extensive follow-up to projects, including visits which lasted as long as a week.

In Niger, the PT's first workshop concentrated on standardizing and reviewing the project accounting system required by the USAID Controller. The PT followed-up on this training by hosting periodic one-day workshops on themes related to the basic accounting system which project managers, accountants, or the Controller's staff had identified as problem areas. They suspended these periodic workshops after general problems had been basically resolved, and project personnel no longer expressed a need for such training. The Niger Team also provided extensive assistance to the Ministry of Plan (MOP), which supervises all donor projects. This assistance included a system to track expenditures for all projects, an accounting system for the USAID agriculture and health sector grants, and a system to analyze budgets and expenditures for each sub-project under these grants.

Whereas SRFMP PTs took the primary training and follow-up role in the Mali and Niger programs for USAID project FM improvement, our teams in other countries trained local accounting or training groups to provide project-related services. One objective of this strategy was to ensure that such services could continue after Project termination. Examples of such activities follow:

1. The Chad Team contracted with local consultants, with whom they had previously worked, to design and conduct workshops for project administrative and financial personnel. The team provided technical assistance and oversight to the consultants producing this work.

⁹ A complete list of documents which SRFMP produced, including such manuals, appears in Table 8.

2. Both the Chad and the Senegal Teams facilitated a number of contracts between USAID and local accounting firms, consultants, or the Senegalese Accounting Society (SAS) to provide workshops, project reviews, or specific studies for USAID projects. SRFMP limited its support to: identifying qualified proposers; assisting USAID in writing scopes of work specific enough to ensure adequate implementation; helping proposers write proposals; facilitating contract negotiations; having SRFMP written scopes of work as a guarantor of the quality of the work; and providing technical assistance to the groups providing the services.

3. SRFMP Teams also provided assistance to host country USAID Financial Analysts. This included accompanying the analysts on project reviews, inviting them to participate in project accounting and audit workshops, and assisting them in resolving specific problems. In Mauritania the CTL devoted considerable effort to train two Food for Peace Budget Analysts to establish project accounting systems, review implementation of those systems, train project accountants, review financial reports, and track the generation and disbursement of counterpart funds. Because of the effectiveness of this training, by the time the Mauritania CTL left country, USAID had given the Budget Analyst additional substantive responsibilities.

As a result of SRFMP's direct and indirect (through local consultants or members of the Controller's staff) assistance to USAID projects, we helped projects in virtually every aspect of their financial management: basic project accounting, use of the general ledger, inventory accounting, payroll accounting, internal control, automation of accounting systems, budgeting and planning, cost accounting, periodic reporting, start-up and close-out issues, accounting for obligations, petty cash management, bank reconciliations, management information systems, local 121(d) requirements, personnel management, and fuel control systems. In many cases, SRFMP developed specialized systems for projects as required, e.g.: an inventory accounting system for a project in Cape Verde; an automated payroll system in Niger; a planning and budgeting system in Chad.

Output A2: Collaboration with Other Donors

Collaboration with other donors will result in improved financial management of their project funds.

(See Table 3 for a complete list of related activities.)

SRFMP collaborated with almost 30 different donors. These donors were primarily the foreign aid agencies of specific countries (e.g., the British Overseas Development Authority) or international organizations (e.g., the United Nations Development Program). PTs helped them improve FM of their projects, in part by inviting their project personnel to SRFMP-sponsored workshops, particularly in Chad and Mali, and also by making materials we developed for USAID projects readily available (notably in Mali). In Chad, SRFMP provided FM assistance to local donor administrators.

However, the majority of SRFMP's collaborative work with other donors did not address project accounting, but concentrated upon areas of common interest in government services where both the donor and USAID worked. Many of SRFMP's long-term FM improvement efforts included significant donor participation. For example, in Burkina Faso the entire effort to standardize the FM system for the *Centres Régionaux de Promotion Agro-Pastorale* (CRPAs) was conducted with local World Bank staff and in association with a World Bank project, which supported the Ministry of Agriculture's (MOA) program for the CRPAs. In Mauritania, the CTL conducted all his FM improvement efforts at the *Commissariat à la Sécurité Alimentaire* in collaboration with five different donors. In The Gambia, our CTL and other donor technical advisors coordinated their curriculum development and training efforts at the Management Development Institute. They shared resources, provided guest lectures for one another's courses, and worked together to complement, rather than duplicate, one another's efforts. In Chad, our CTL worked with other donor representatives at the national roads office. The local PT coordinated efforts with representatives of these organizations, e.g., when it developed a standard cost accounting system for the agency.

Our Chad PT provided technical assistance to a local private consulting/training firm to implement two contracts for different donors. Subsequently, that firm trained more than 30 donor project staff in the management of development projects and financial analysis of projects.

In addition to these various donors, SRFMP PTs also worked with staff and project personnel from non-governmental organizations (NGOs) as well as the Peace Corps. Local employees of NGOs attended SRFMP workshops in Chad and The Gambia. In addition, PTs in those two countries and Senegal worked with NGOs and Peace Corps on developing their programs for small-scale enterprises (SSEs). In The Gambia, our CTL participated in women in development workshops for Peace Corps trainees and their local counterparts. After receiving training from SRFMP, Peace Corps Volunteers (PCVs) in three Senegalese regional centers implemented FM improvement programs for SSEs under the Project's general supervision. The PCVs made contact with businesses, helped facilitate workshops, and coordinated follow-up activities (including visits to participating businesses and follow-up workshops). This experience enabled the Peace Corps to enhance its own SSE development program.

Output B1: Assistance to the Public Sector and Parastatals

Host country public sector and parastatal organizations will utilize sound financial management techniques in managing their own resources and in planning new development projects.

(See Table 4 for a complete list of related activities.)

SRFMP succeeded in improving financial management practices within public services in each Sahelian country in which PTs worked. We worked with 100 different public and parastatal entities. Some of our most comprehensive interventions focused on these two sectors. In the two countries in which SRFMP was instrumental in developing revised inventory accounting (IA) systems, national governments signed into law and

mandated use of the revised systems for all government services. In Senegal, the Project staff (or GOS staff with Project guidance) trained 800 inventory accountants in 32 workshops to use the new IA system. In Burkina Faso the PT succeeded in standardizing a comprehensive financial management system for 11 regional development organizations. In Mauritania the CTL was instrumental in developing a financial and managerial accounting system for the *Commissariat à la Sécurité Alimentaire*. In The Gambia SRFMP trained more than 100 personnel from offices of the Accountant General and the Auditor General in general FM and auditing and sent ten additional staff members to third countries for more advanced training.

Senegal was the first SRFMP country to implement an inventory accounting improvement program for government services. As a result, its program was the most extensive and served as a model for the program in Mali and for the beginning of a similar initiative in Chad. The program in Senegal resulted from a collaborative effort with the Ministry of Finance (MOF), which originally approached the Project because their IA system was not being universally applied. SRFMP Senegal's approach to resolving the problem was to involve GOS personnel in all aspects of the program, particularly the Inspectors of Financial Operations (IOFs) and regional controllers (RCs). They supervise the inventory accountants, who maintain the system at all government services in all national ministries and in all regions of the country. The IOFs and RCs participated in the evaluation of the original system to identify its strengths and weaknesses. SRFMP trained them as trainers, either in formal workshops, or by working together with them to prepare workshops for the accountants. Every IA workshop included IOFs and RCs as co-facilitators. They helped train their own staffs as well as personnel from other government services. Eventually every IOF and RC had co-facilitated at least one workshop; many had facilitated five or more.

SRFMP also produced a procedures manual for use by IA staff. The PT worked closely with the MOF to create a small Training and Follow-up Unit (TFU), whose purpose was to continue training inventory accountants and to maintain systematic follow-up. SRFMP worked with the TFU, IOFs, and RCs to develop standard follow-up procedures

and checklists. As a result of these efforts, the last ten IA workshops and all recent follow-up activities were organized and conducted by the TFU with assistance from IOFs and RCs, with SRFMP playing only a general advisory role.

The Senegal CTL and one of his consultants helped initiate the IA improvement program effort in Mali, which was modeled after the Senegal program. In addition, the Mali CTL benefited from the Senegal Team's advice during the entire effort. He sent Malian MOF staff and his associate to Dakar to observe an IA workshop there. As in Senegal, the revision of the IA system resulted from regular meetings of a work group over a period of many months. This work group included MOF staff responsible for overseeing the IA system and Directors of Administration and Finance from other ministries. As in Senegal, official approval of the revised system at the national level took many months. During that time, SRFMP trained GRM personnel in training techniques, developed a procedural manual, and worked with GRM staff on developing all materials for eventual workshops. The GRM gave official approval for the revised system shortly before SRFMP termination. The Project hosted one workshop, facilitated primarily by GRM staff, which served as a model for future MOF workshops.

Subsequent to the Mali effort, the Chad PT attempted a similar endeavor. Chad had no national system for IA. The PT organized work group meetings with officials from the MOF and the *Contrôle d'Etat* (CE). The work group succeeded in having the President officially mandate the development of an IA system. Although they accomplished some preliminary work, the CTL left before the work group developed a complete system.

In Burkina Faso the PT devoted the majority of its efforts in the first two years to the development and standardization of a comprehensive financial management system for regional development organizations called *Centres Régionaux de Promotion Agro-Pastorale*¹⁰. The Ministry of Agriculture, which supervises the CRPAs, had approached the Project for assistance. External auditors had reported unsatisfactory findings at some CRPAs; financial

¹⁰ The CRPAs were formerly called *Organismes Régionaux de Développement* (ORDs).

statements were often years late; and the MOA's support agency, the *Service d'Appui à la Gestion* (SAG)¹¹, had trouble monitoring these organizations.

The PT conducted the FM improvement program by collaborating closely with members of the SAG and a Burkinabè consultant for the World Bank, which partly funded SAG/CRPA activities. This work group's evaluations showed that each of the 11 CRPAs operated with its own financial system; most of those systems were inadequate; and most had no written procedures. The work group proposed the development of a standardized FM system for all CRPAs and a training program for relevant personnel. They produced seven procedural manuals for various aspects of the FM system and conducted 11 workshops for an average of 30 participants, who ranged in responsibility from CRPA directors to accounting assistants. Later the work group conducted follow-up visits to all CRPAs to ensure application of the standardized system and to resolve any problems. The following year they evaluated implementation of the system at all CRPAs and found that in most cases the system was fully and effectively operational. One CRPA had already designed and conducted a workshop for additional personnel using an action training approach and had provided follow-up OJT. By conducting these activities -- systems design, workshop development and conduct, follow-up, and evaluation -- in close collaboration with SAG members and the local consultant, SRFMP ensured long-term institutionalization of the standardized improved FM system by training a local staff capable of assisting with future implementation requirements. To further support this objective, SRFMP/Burkina sent two SAG members to Dakar for short-term participant training in mid-level FM.

Under the terms of the original Project Agreement between USAID and the GIRM, our CTL in Mauritania devoted the majority of his first two years to providing financial management assistance to the *Commissariat à la Sécurité Alimentaire*. Upon his arrival he found that basic general accounting systems were not in place: there was no chart of accounts, few daily journals, no general ledger, no accounting for payables, no recording of sales; accounting entries were inaccurate or incomplete; the CSA had never prepared

¹¹ The SAG was formerly known as the *Direction du Contrôle de Gestion* (DCG).

financial statements; and the primary activity of the accounting department was processing supplier invoices for payment. Most of the CSA accounting staff and supervisory personnel were insufficiently qualified. SRFMP's strategy for providing meaningful assistance was to develop a practical, comprehensive general accounting system in collaboration with CSA staff and other technical assistants, provide OJT to CSA line and supervisory personnel, and provide formal accounting training to reinforce the staff's general skills.

By the second year of SRFMP activity, the CSA maintained the accounting system with little supervision. The Project developed a formal training program, conducted by a private Mauritanian firm, to upgrade the CSA accountants' skills and to provide them with the potential for achieving greater credibility, including the possibility of attaining basic French accounting certificates (three of them ultimately did).

Once the general accounting system was operational, the CTL focused on assisting the CSA to develop its management accounting, so as to use accounting information for more effective decision-making. Under the CTL's guidance, the CSA set up two new sections in the accounting division: obligations accounting and reporting. Furthermore, the CTL and TC organized and conducted the CSA's first in-house workshop, on budget development. As a result of this workshop and subsequent follow-up, individual CSA divisions assumed the responsibility for developing their own budgets for the first time. Subsequently the CSA showed strong resistance to further developing its management accounting capability. Nonetheless, SRFMP left behind a functioning general accounting system, an obligations accounting system, the ability to generate financial and managerial reports, the capability to develop and monitor budgets, and a more efficient organization of the accounting function.

Although the activities described above were the most extensive and comprehensive in public and parastatal sector financial management improvement, SRFMP undertook many other successful activities as well. For example:

1. In The Gambia the PT conducted 18 courses and seminars for approximately 300 participants largely from public services, and some from parastatals. These courses included the eight-week financial management course for mid-level civil servants, which is now a requirement for promotion within the Accountant General's Office. Furthermore, through a USAID project, the CTL worked with MOA personnel on developing and implementing a program-based budgeting system. The CTL also actively participated in management consultancies which MDI conducted for two different ministries.
2. The Chad Team worked periodically with the *Office National des Routes* (OFNAR) to improve various areas of its financial management including inventory control, cost accounting, planning, and budgeting.
3. The Niger Team worked with agencies at the Ministry of Plan which monitored and supervised donor projects. For example, they helped them set up a system to track expenditures of donor projects.
4. The Burkina Faso Team analyzed, evaluated, and suggested improvements to the FM systems at two ministries: Health and Water. They developed procedural manuals for the ministries' administrative and finance divisions. They also assisted both with procedural changes related to the automation of their accounting systems and documentation of those systems. With the assistance of the SRFMP Administrative Assistant, they developed an automated system to monitor and track over 6,000 Ministry of Health (MOH) personnel and trained relevant staff in its use.
5. In Niger and Mali, government employees, especially those who worked with donor projects, attended many of SRFMP's workshops related to project accounting. In addition, they attended two workshops on planning and budgeting in Niger.

6. SRFMP funded 24 participants from the public and parastatal sectors in third country training programs related to mid-upper level financial management.

Output B2: Assistance to the Private Sector

Private sector individuals and firms will utilize improved financial management techniques in managing their own resources.

(See Table 5 for a complete list of related activities.)

SRFMP trained 800 individuals¹² representing more than 400 businesses through approximately 85 workshops in all eight Project countries. The majority of these training efforts focused upon basic accounting systems for small-scale enterprises, and on management accounting and financial analysis techniques based upon these systems. In most cases, the participants were SSE owners and employees who had no accounting background or experience, and who had previously maintained, at most, a very rudimentary bookkeeping system. The Project also trained personnel, including professional accountants, from small-medium scale enterprises in a variety of financial management techniques and themes: e.g., budgeting, cost accounting, and payroll accounting. Recipients of these services were primarily manufacturing firms.

SRFMP conducted its most extensive and comprehensive work with the private sector in Senegal, where the PT developed a specific methodology derived from working with a group of bakers. After having tested the methodology with the bakers, the PT expanded its use to many other business sectors, in particular tailors, medical clinics and offices, and poultry farmers. This methodology, or financial management improvement program (FMIP), included the following steps. The PT first made initial contact with a business sector (e.g., tailors) to identify potential interest and a critical mass of businesses interested in this type of program. Next they conducted an assessment of the accounting

¹² This number represents individuals and not participants; i.e., people attending more than one workshop were counted only once.

and FM needs of the businesses, taking into account whatever systems were in place. The PT then designed alternative basic, simplified accounting systems to meet the sector's specific FM needs. Business people from the sector (sector "reps") participated in the systems design, in testing the accounting system in their businesses, and in choosing the system they found most appropriate. The PT then trained the sector reps in training techniques, prepared all necessary materials for training workshops, and conducted the training with the active assistance of the sector representatives. The PT and sector representatives conducted structured follow-up visits to ensure correct implementation of the accounting system and to identify additional training needs.

SRFMP charged a fee to a business for participation in a workshop, as well as for follow-up visits and, ultimately, to participate in subsequent one-day workshops. These fees were used to remunerate the sector representatives for their participation in these activities. SRFMP designed the one-day workshops to assist businesses with FM needs beyond basic accounting, needs which became evident during the follow-up visits. Many of the themes SRFMP addressed were management accounting issues, with the intent to help businesses utilize the accounting information they generated as a tool to make management decisions. Examples of such themes included ratio analysis, cost of goods sold, cost reduction, preparation of feasibility studies, balance sheet preparation and analysis, and cash flow analysis. On occasion the one-day workshops also provided the participants a forum to discuss problems of common interest: e.g., credit collection or the development of a trade association. Through the development of the Action Consulting Association (see discussion in the section on Output B5 below), the business sectors with which SRFMP/Senegal worked will continue to benefit from follow-up activities in the coming year.

The response of business people to this program was very positive. They stated that maintaining a sound, basic accounting system which they may use as a basis for financial analysis improved their business in the following ways: they could easily distinguish between the capital of the business and their personal finances; because of this distinction they could more easily resist family demands on their resources; they could determine their

profitability; they could identify more and less profitable products, allowing them to change their product mix or pricing structure; ratio analysis allowed them to reduce certain expenses when comparing their business to standards for their sector; and they could see the growth of their businesses in terms of capital accumulation and could plan for capital expenditures.

The program, as developed in Senegal, was replicated in Niger, Mali, and Chad. In both Niger and Mali, the CTLs chose one or more of the same business sectors as Senegal. As a result, they were able to greatly reduce systems development time by modifying the accounting systems already developed according to local needs. Because these teams began SSE activities in only the last year of SRFMP implementation, neither trained sector reps nor had the opportunity to conduct one-day workshops on FM themes. However, they did provide follow-up visits to help ensure implementation of the systems.

In Chad, the PT chose to work with two different sectors, taxi owners and construction companies, and worked with members of the relevant cooperatives in N'Djamena. However, although the work groups, which in both cases consisted of the STM and four representatives of each sector, succeeded in developing and testing an appropriate accounting system, the sector reps later proved unwilling to share that system with their colleagues/competitors.

In Burkina Faso and Mauritania, our PTs worked through formal organizations of small- and medium-scale enterprises, (the Chamber of Commerce <COC> and the *Confédération Générale des Employeurs de Mauritanie*) to identify FM training needs. The evaluations they each conducted revealed needs in the same two areas: cost accounting and budgeting. In Burkina Faso the PT conducted two workshops, one for members of the COC in each of the country's two major cities on each theme. In Mauritania, the CTL only had time to conduct a workshop on cost accounting. He developed a cost accounting system which would be practical for local manufacturing firms, drawing in part upon materials developed in Burkina Faso. PTs in both countries conducted follow-up visits to many of the enterprises whose personnel they had trained.

In Cape Verde SRFMP worked similarly through a national business group: the Commercial Association in Praia. That association, with support from a national ministry, expressed a need for its members to be trained to use the national accounting plan. The SRFMP Training Coordinator identified a local accounting firm, CONTAG, to implement this work. He trained CONTAG personnel as trainers, help them evaluate the needs of the businesses in question, and assisted them in the development of an appropriate accounting system, using the national plan, as well as a workshop program. After evaluating the workshop, SRFMP contracted with CONTAG to provide follow-up services.

In Chad, a local training and consulting group, BEPROCA, whose members we had trained, used the needs assessment of private firms and parastatals, which SRFMP had a group of university professors conduct, as a basis for developing a payroll accounting system and workshop. SRFMP helped BEPROCA prepare for the workshop. The Project required participants to pay for attendance although fees did not cover the workshop's costs. However, the workshop was so successful that BEPROCA repeated it for a second group of business people, and fees were increased to cover all of the workshop's costs.

In The Gambia our CTL contributed to private sector development through a number of different courses. These included adaptations of the SRFMP-sponsored financial management and audit courses to the needs of businesses and parastatals, and the development of a course for potential entrepreneurs.

Output B3: Improvement of Training Institutions

Training curricula in both public and private training institutions will improve.

The institution to which SRFMP made the greatest contribution to the improvement of its financial management curriculum was, unquestionably, the Management Development Institute in The Gambia. We also helped design courses for the *Ecole Nationale d'Administration* (ENA) in Mali and the University of Niamey. In addition, we provided university students with practical internships with the Project in Senegal and Chad.

Our CTL's office in The Gambia was located at the MDI, and the majority of his efforts were devoted to broadening and strengthening MDI's FM curriculum. The MDI is the premier institution of post-secondary education in The Gambia. Its primary mandate is to train government personnel; however, in recent years it has also trained participants from the private sector. SRFMP conducted 23 courses at the MDI, training almost 400 participants. The Project succeeded in both revising and improving already existing courses and in designing and conducting new ones. In order to ensure continuity of these courses after Project termination, the CTL left detailed documentation behind so that experienced trainers could repeat the courses or use them as a basis for revised courses. This practice was particularly important because we operated with no replacement for the Gambian SRFMP counterpart, who was in the U.S. on long-term training during the second half of Project operations.

The main SRFMP course at the MDI has always been the Financial Management Course for mid-level civil servants. Although the course was designed in Phase I of SRFMP, our CTL revised it significantly during Phase II to respond more accurately to changing training needs. The Accountant General judged this course to be so valuable that he mandated its successful completion as a requirement for promotion within his department. With the assistance of professors from the University of Connecticut, our CTL also succeeded in making substantial revisions to the Financial Management Handbook, which is the participants' reference material for the course, to make it both more practical and more relevant to current issues and practices.

The other core SRFMP course was on audit, which the Project repeated five times, focusing on different themes. The CTLs in The Gambia¹³ also designed and conducted a number of new courses at the MDI. Topics for these workshops and seminars included storekeeping (inventory management), training of FM trainers, budgeting and planning for the MOA, computer auditing (requested by the Auditor General), financial management for parastatal and private enterprise employees, and entrepreneurship. The CTLs always

¹³ The Gambia was one of the three countries in which SRFMP had two different CTLs.

collaborated closely with the MDI administration and staff, and particularly the Offices of the Accountant and Auditor Generals, to ensure applicability of the courses and to avoid duplication of effort with other training efforts at the institute. They also made extensive use of local experts from MDI and the public and private sectors to facilitate specific sessions during their workshops. Conversely, our CTLs often facilitated sessions in non-Project MDI courses. During the past two years, while many MDI courses were under-subscribed, SRFMP-sponsored courses were generally over-subscribed.

In order to ensure a source of outside technical assistance for the MDI after SRFMP termination, SRFMP facilitated a long-term linkage between the MDI and the Institute for Public Service International (IPSI) at the University of Connecticut (UOC). Our goal was for MDI to benefit from curriculum development and training services which IPSI could provide. The two institutions formally agreed to such a linkage. In order to ensure the linkage was functional, SRFMP sponsored two major activities for IPSI at MDI: revision of the Financial Management Handbook, and the design and presentation of the computer auditing course and compilation of the related handbook. IPSI submitted proposals for three additional workshops, for which MDI has sought funding.¹⁴

We also helped the MDI by enlarging its library, which is the most important management library in the country. We increased the library's size by almost 1,000 books (representing a 50 percent increase in its total size). Most SRFMP-donated titles relate to accounting and finance. Other works are in such areas as public administration, general management, small business development, marketing, statistics, government, and general reference.

In Mali our PT helped the *Ecole Nationale d'Administration* develop its first course in audit, for fourth year students. SRFMP identified an instructor, helped him develop the

¹⁴ Initially USAID was supportive of this linkage. Its funding was recognized as necessary for the success of the continuation of the linkage and therefore, its support had been sought and obtained from the beginning of this initiative. Recently its support, and hence its funding, became problematical.

curriculum, served as a technical resource to him, and provided two sets of class texts¹⁵. The course is now being taught for the second consecutive year. The ENA approved a change of status of the course from elective to required; however, the Ministry of Education had not granted its formal approval as of this writing.

In Niger, the University of Niamey did not offer an audit course. SRFMP/Niger planned and developed a course, which was implemented by a private, local consultant with whom the Project had previously worked. The Project provided him with technical assistance, particularly in training techniques. During the first year trial of the course, the participants were not university students. However, despite the very positive reaction of the participants to the course, the university did not repeat it, nor did they offer it as a regular part of its curriculum. Nevertheless, SRFMP has made detailed documentation of the course available to the university.

In Mauritania SRFMP worked with a private training institution, the *Centre de Recyclage et Perfectionnement* (CREP). We jointly developed a program to provide CSA personnel with formal accounting training and prepare them for French certificates. With our assistance, CREP was able to improve its training techniques and to better adapt its course content to the Mauritanian context.

Our Chad and Senegal CTLs provided another source of enrichment for the curricula at national institutions by allowing students to intern in their Project offices. In many cases the students received academic credit for these activities. In Chad, university students worked on a variety of projects: designing and conducting a needs assessment of private sector training needs; inputting the information on a data base and analyzing it; conducting a recurrent cost study for the Ministry of Health; conducting research on a number of topics related to FM for the private sector and writing articles for publication on the results of their research. In Senegal the PT trained and worked with 12 interns, mostly MBA candidates at the *Centre Africain d'Etudes Supérieures en Gestion* (CESAG), and some

¹⁵ One set was funded by USIS, through our CTL's efforts.

University of Dakar students. We integrated these interns into our FM improvement program for SSEs. Most interns stayed a minimum of three months. Two chose to stay for a year, and three became active members of the Action Consulting Association, having developed practical, valuable skills as trainers and consultants for SSEs.

Output B4: Workshops and Third Country Participant Training

The numbers of trained accountants and financial managers in the Sahel will increase and their status will improve.

Training Sahelians in accounting and financial management was central to SRFMP activities, virtually all of which involved training in one form or another: in workshops, on-the-job, or third country participant training. However, SRFMP did not consider training an objective itself. Rather, it was one step in the FM improvement process, as described in the section on Approach, above. The specific type of training the Project provided (workshop, OJT, etc.) was dependent upon our assessment of the most effective mechanism to train a specific person or group of people. Although the subject of the training we provided was primarily accounting and financial management, we often trained people who exercised these functions, but who were not professional accountants. For example, we trained many business people who maintained their own accounting books.

The following discussion reviews SRFMP's accomplishments in workshop training and third country participant training. Since OJT was such an integral part of both our approach to FM improvement and follow-up activities, it is not described separately. The discussion below also presents our activities with national accounting societies, the improvement of which was one method by which we attempted to improve the status of accountants and financial managers.

Workshop Training

(See Table 6 for a complete list of workshops.)

SRFMP trained a total of 4,270 participants¹⁶ in 224 workshops in all eight countries in which we worked. This was the equivalent of almost 20,000 participant-workshop-days¹⁷ or 76 participant-workshop-years. Workshops, including courses at formal training institutions, varied in duration from one day to an entire academic year. They averaged 4.6 days with 19 participants each. These data greatly exceed the requirement in the EI contract for SRFMP, which planned "...approximately 64 4-day workshops/seminars...for about 20 participants in each session."¹⁸

In order to institutionalize a FM training capacity in the Sahel, our CTLs took an active, direct role in workshop training only when necessary. Rather, they trained their local associates or individuals or employees of public or private sector entities to design and conduct training events, usually with CTL general supervision. CTLs, the SRFMP Training Coordinator, or a U.S. consultant conducted stand-up training sessions in less than 25 percent of the workshops for which the Project was responsible or to which it provided technical assistance. Many of the workshops in which SRFMP took such an active role were in The Gambia, where a major part of the Project's role was the design and conduct of workshops at the MDI, and where the CTL had no counterpart for the Project's last two and a half years. In addition to SRFMP Sahelian Team Members, the following groups provided the majority of workshop training:

¹⁶ This number represents the total number of participants who attended our workshops. Since many participants attended more than one workshop, this number is greater than the total number of individuals trained.

¹⁷ Calculated as the sum of the number of participants in each workshop times the duration (in days) of each workshop. Five or more hours of training per day is counted as a full day. Any less is counted as half a day.

¹⁸ Contract, p. 9.

1. Cape Verde: a private accounting/audit firm: Contabilidade & Gestão, Lda. (CONTAG).
2. Chad: two private consulting/training firms: *Bureau d'Etudes des Projets et de Conseil dans les Affaires* (BEPROCA), and *Tchad Business Conseil* (TBC); the consulting group at the University of Chad: *Bureau d'Etude et de Conseil* (BEC).
3. Mali: a private individual for the ENA; the Nigerien training group: *Centre National de Perfectionnement à la Gestion* (CNPG).
3. Mauritania: a private training firm: CREP.
4. Niger: CNPG; 2 private consultants.
5. Senegal: a Senegalese NGO: Action Consulting Association (ACA); private consultants; the Training and Follow-up Unit of the MOF; and private accounting firms.

Following are some examples of the relative roles of our CTLs or TC and such groups (or our associates) in conducting training activities:

1. In Burkina Faso the two project associates took the primary role in planning and conducting 11 workshops for the CRPAs, four for the Chambers of Commerce in two different cities, and four for USAID project accountants. In the CRPA workshops they shared training responsibility with SAG members and a Burkinabè consultant for the World Bank.
2. Our TC trained three Cape Verdeans from a private accounting firm called CONTAG in training techniques. The TC helped them develop a workshop plan. CONTAG completed this plan and conducted a workshop to train private businesses in basic accounting and use of the national accounting plan.
3. In Niger the PT worked with CNPG, a local training institution attached to the Chamber of Commerce, to develop, plan, and conduct two workshops on budgeting and planning. As a result of these efforts, SRFMP/Mali hired the

same organization to design and conduct a workshop on audit techniques in Bamako.

4. The Chad Team trained and worked with trainers from the three groups cited above. Besides providing them with technical assistance in action training techniques, the PT also helped them prepare proposals, research markets, and document their activities.
5. In Mali the CTL hosted a Training of Trainers (TOT) workshop, conducted by the TC, which officials of a number of ministries responsible for IA attended. He worked with many of them on the development of a model IA workshop. They conducted one such workshop before his departure. This workshop is the model for replication in the future.
6. In Senegal the CTL and TC took an active role as trainers in only three of the more than 120 workshops which the Project conducted or supported there. These workshops were conducted by people the CTL trained both directly and indirectly: the SRFMP/Senegal associate, consultants to the Project, IOFs and RCs working for the MOF, the Training and Follow-up Unit of the MOF, the Action Consulting Association, and sector reps from a variety of private sectors SRFMP worked with.

SRFMP provided local firms with the requisite training skills by training trainers in ten formal TOT workshops, providing on-the-job supervision to them in planning and conducting workshops, and providing them with feedback and recommendations for improvement. Many of the ten formal TOTs conducted during this Project were planned and implemented by Sahelian trainers, who had attended one of the earlier SRFMP TOTs.

Participants in SRFMP-sponsored or supported workshops held a wide variety of professional positions. They included:

1. For projects, USAID and otherwise: project directors, division directors, accountants, warehousemen; USAID financial analysts and donor program or project officers; host government project officers, managers, planners, and program officers.
2. For government services: directors of administration and finance, chief accountants, accountants, assistant accountants, inventory accountants, purchase officers, inspectors, auditors, national and regional controllers, and department heads.
3. For private businesses: owners, chief accountants, accountants, assistants, and consultants in financial management.
4. Other: students (secondary and university level), Peace Corps volunteers, and accounting society members.

The topics in which SRFMP trained these participants were equally varied, including: inventory accounting, simplified basic accounting systems for SSEs, use of the national accounting plan, planning and budgeting, cost accounting, single entry project accounting, double entry project accounting, accounting for PL 480-funded projects, project reporting, internal control, audit techniques, entrepreneurship, consulting techniques for financial management improvement, accounting for payables and receivables, bank reconciliations, petty cash management, cash flow forecasting, payroll accounting, financial analysis of projects, mid-level general financial management concepts, personnel management, calculating cost of goods sold, ratio analysis, balance sheet preparation and analysis, and writing feasibility studies.

Third Country Participant Training

(See Table 7 for a complete list of third country participant trainees.)

SRFMP funded short-term third country participant training for 31 individuals in six different programs at five institutions in four countries. We also funded three individuals to participate in an international conference on accounting training. We facilitated the training of three other Sahelians, whom we could not fund either because the training was in the U.S. or because the participant worked in the private sector. This performance compares favorably with the contract which called for 36 short-term participant trainees.¹⁹

SRFMP sent fourteen participants to the *Programme de Formation au Management* (PFM) at CESAG in Dakar. This four-month course concentrated on financial and general management and was designed largely for managers, often with a technical expertise, and usually with a few years of at least mid-level experience. Typically, these participants were people SRFMP had previously worked with at various government services and parastatals and continued to work with after their return. For example, we trained two officers of the Burkina Faso MOA's SAG, who were involved in the CRPA FM standardization program. We also trained the Chief of the Finance Division at Chad's national roads office, where the team had conducted a great deal of FM improvement work. From Niger we trained the Director of the MOP's *Sécrétariat du Contrôle de Gestion* (SCG), where we had also worked extensively. Our participants at CESAG also included directors and officers of a number of parastatals, such as the Malian tanning industry and its national electric utility.

Since the CESAG course could not meet the needs of all potential participants, we found alternative programs. For example, we sent ten anglophone Gambians to programs in Nigeria and Ghana. These programs provided training beyond the level possible at the

¹⁹ Contract, p. 9.

MDI. We also sent five participants to Abidjan for audit training. Three Chadians, who attended a three-week seminar at the *Centre African de Management et de Perfectionnement des Cadres* (CAMPC) in Abidjan, later succeeded in improving internal control at certain government institutions and parastatals. Two others from Mali attended a three- to four-month practical internship with Price Waterhouse in Abidjan. After their return to Mali, each trained his colleagues in techniques he had newly acquired, and each was eventually promoted. The SRFMP TC also identified a three-month internship for an auditor from a private Nigerien firm. Because the contract did not authorize SRFMP to provide third country training for private sector participants, we arranged for USAID to fund this woman's program. Similarly, although SRFMP identified two participants for U.S.-based training in audit, we could not fund their training, which USAID provided. We also funded two Chadian participants, whom we had trained and worked with throughout the Project life, to attend a CAMPC course in the management of training. One of these participants was a core trainer at BEPROCA.

In regard to Chad, the AID/EI contract provided for two person-years of long-term training in the U.S. or a third country. However, our Chad CTL ascertained that the GOC strongly opposed any program lasting more than a few months because of the dearth of skilled government personnel. Therefore, with the concurrence of the AID/W Project officer, SRFMP provided no long-term training.

Development of National Accounting Societies

National accounting societies exist in three of the seven countries to which SRFMP provided long-term assistance: The Gambia, Mali, and Senegal. PTs in those countries attempted to work with these societies. Furthermore, we tried to organize societies in Burkina Faso, Niger, and Chad. However, work with accounting societies was probably the least successful of SRFMP's efforts. Even in Senegal, the country where the PT had the greatest amount of effort and success in this activity, the ultimate results of these efforts were disappointing. One of the most common themes PTs confronted in those countries without accounting societies was that the government discouraged new organizations and

saw such groups as potential political threats. This theme was most clearly, explicitly, and repeatedly expressed to our CTL in Chad. In Niger there seemed to be merely a lack of interest in such an organization.

In Mali and Senegal the PTs ultimately perceived the existing associations as mainly social clubs, with limited interest in professional development. In Mali, despite our repeated attempts to work with the association, the fact that the STM was an officer of the society and the CTL an honorary member, the president of the society was apparently reluctant to allow any outside influence or change. He rejected any substantive suggestions by the PT. However, in Senegal the PT did work with the Senegalese Accounting Society throughout the Project's life on a number of activities. They hosted a workshop for 21 SAS members on USAID project accounting and training techniques. They also helped the SAS negotiate and implement two USAID contracts to conduct project accounting workshops. Furthermore, they worked with society members to develop an accounting review although the SAS published only one issue. SRFMP also helped the SAS develop a simplified household budgeting system, in order to eventually plan and conduct workshops for the public. Again, the SAS never translated this collaborative work into final action.

Output B5: Improvement of Audit and Financial Management Consulting Capacities

The audit and financial management consulting capacity of either private accounting/consulting firms or public organizations will be improved.

Training auditors and financial management consultants was central to SRFMP's institutionalization of good financial management practices in the Sahel. By training auditors, SRFMP developed a local capacity in specific countries to identify FM problems or weaknesses and be able to recommend solutions. By developing an FM consulting capacity in the Sahel, the Project trained both private and public groups to identify FM improvement needs and provide the type of systems development and training services that the Project provided for four and a half years. In discussing consulting capabilities in FM, we find it imperative to speak simultaneously of training. As stated in the section of this

report on SRFMP's approach, SRFMP has always viewed training as an integral part of the financial management improvement process. Training local consultants and trainers represented SRFMP's greatest challenge and arguably is its most enduring contribution to the institutionalization of improved FM practices in the Sahel.

Improving Audit

The Project conducted a variety of programs to improve the audit capacity of four countries: Mali, The Gambia, Chad, and Niger. The Mali Team coordinated the most extensive program. They were responsible for organizing a workshop in basic audit techniques and internal control for more than 20 auditors, mostly from the MOF and *Contrôle d'Etat*. This workshop was implemented by CNPG, the Nigerien training group. For most of the personnel trained, this was the first formal training they had received in audit. The MOF later informed the PT that as a result of the workshop, audit reports produced by the participants improved significantly and led to opportunities to improve internal control at a number of government services.

In order to complement that activity, the Mali CTL sent two government inspectors to intern for three to four months with an international audit firm, Price Waterhouse, in Abidjan. He also helped identify and facilitated the application of a CE controller to the U.S. GAO's international audit fellowship program. Upon the return of the latter individual, the CTL assisted him in planning and conducting 5 one-day workshops to train his colleagues in specific topics he studied in the U.S. The CTL also advised him on the development of financial audit standards and procedures, which this controller compiled, based in part upon those of the U.S. GAO. Both former interns with Price Waterhouse trained their colleagues in techniques they acquired in Abidjan. In addition, SRFMP was instrumental in ensuring that an audit course was included in the curriculum of the *Ecole Nationale d'Administration*. The PT helped identify a Malian to conduct the course, worked with him on course content, and provided two sets of texts for the class. The instructor taught this class in the academic year 1989-90 and repeated it this year. At the CTL's

urging, ENA approved of including the course as part of the required curriculum. ENA was awaiting final Ministry of Education approval for this as of this writing.

In Chad the PT funded three CE controllers for audit training in Abidjan (in this case at CAMPC), and they identified another participant, the Director of Finance for the CE, for training in Atlanta. Follow-up work with these trainees led to the improvement of internal control in at least three government institutions and the development of internal audit functions at certain parastatals. Another result of these efforts was the PT's collaboration with these returned participants and the Minister of the CE to develop a program to standardize procedures at the CE. The workplan they jointly developed included writing a procedural manual and training the professional staff in its use. At the time of the CTL's departure, work in this effort was in the preliminary stage. To assist the CE in implementing the plan, the CTL explored with all relevant parties the possibility of BEPROCA assisting the CE with the training phase. He also recommended that the CE receive the Project's computer equipment to assist it in its task.

Likewise, in both Niger and The Gambia PTs organized audit training programs. In Niger SRFMP contracted with a local consultant with whom we had previously worked (and who had worked on the Mali audit workshop) to design and conduct a seminar at the University of Niamey in financial audit techniques and concepts of internal control. The participants came from the MOF, private audit firms, USAID, government services, banks, and the university staff. The original plan was for the course to ultimately become part of the curriculum at the university. Although this did not occur, good documentation of the course exists should the university decide to repeat it in the future. We also arranged the internship of an auditor from a private Nigerien firm with an international audit firm (Arthur Andersen) in Abidjan.

SRFMP/Gambia made audit training a regularly repeated course at the MDI. The Project conducted six such courses, training more than 110 auditors from the public sector, parastatals, the private sector, and NGOs. Two of the courses were new. One addressed

private sector and parastatal audit needs (all previous courses addressed issues for the public sector). Auditing computer systems was the theme of the second new course.

Directly related to audit are the FM project review services for which USAID contracts with local firms. SRFMP CTLs, particularly in Chad and Senegal, have provided assistance to both USAID and the local firms with which USAID contracts in a number of manners: identifying potential firms; helping write specific scopes of work; helping the firms write proposals; helping USAID review proposals; providing technical assistance to the implementing firms; and, on occasion having SRFMP written into the contract as a guarantor of the quality of the services to be provided. SRFMP/Mali also assisted USAID to identify and evaluate local firms to provide such services. Furthermore, SRFMP helped train USAID staff in their project review responsibilities in Niger and particularly in Mauritania.

Improving the Financial Management Consulting and Training Capacity in the Sahel

SRFMP trained, developed, and strengthened a variety of consulting/training entities in the public and private sectors of the Sahel.²⁰ Many of these groups will be able to provide SRFMP-type services in the future. These groups included the following:

1. Cape Verde: CONTAG
2. Chad: BEPROCA, BEC, Tchad Business Conseil
3. The Gambia: MDI
4. Niger: CNPG
5. Senegal: ACA, the MOF TFU

Of these, the Action Consulting Association was the most developed in terms of propagation of SRFMP's training approach. ACA has succeeded in establishing its financial

²⁰ Not included in this discussion are groups, such as universities or CREP in Mauritania, which provide training services primarily or exclusively.

independence although it is donor business dependent, and it will benefit from technical assistance from the former SRFMP CTL during 1991.

ACA's professional staff consists of SRFMP/Senegal's former associate and Project consultants. These consultants include members of the Bakers Management Committee (BMC) and former student interns, who completed their studies and continued working for the Project. The two members of the BMC are owners of bakeries, with whom the Project has worked for a number of years. Both hold Master's degrees and have worked for three years on the FMIP for SSEs in Senegal. ACA is organized as an NGO and expects to obtain such status officially during 1991.

Because many of ACA's staff have worked with the Project for so long, they share SRFMP's approach to financial management improvement. They have been involved in the programs for many of the private sector groups with which the Project has worked in Senegal, and some have worked with the national inventory accounting system as well. During the past year and a half, USAID awarded ACA a contract to implement an FMIP based on the SRFMP model for retail (*boutique*) shops. With only general advisory supervision from the CTL, ACA implemented a FMIP in collaboration with a government service in charge of assisting Senegalese in this business. They held workshops on the basic accounting system, conducted 6 one-day workshops on themes such as cash flow forecasting, ratio analysis, and inventory management, and conducted almost 200 follow-up visits. Approximately 125 owners and employees of almost 60 shops participated in the program. As in all of SRFMP's FMIP in Senegal, this work was implemented with the assistance of sector representatives, who were trained in a TOT, based on the general model which the Project developed.

Under a cooperative agreement with USAID, ACA will implement similar programs in the coming year. USAID will provide the service of a technical assistant, the former SRFMP CTL, during 1991. In addition, prior to Project termination, ACA had already begun work with three other business sectors. This work included contracts with two additional donors: the German Frederick Ebert Foundation and the Canadian International

Development Agency. In the future, they plan to continue to expand their client base. Furthermore, ACA implemented contracts for USAID to provide administrative support for project training activities. ACA foresees enough work through 1991 to fully employ its six professional members and support staff. The SRFMP CTL worked with ACA not only on the technical aspects of the services it provides, but also on organizational and administrative issues, helping them to define their policies, develop internal procedures, improve their marketing and negotiation skills, and ensure quality control.

In Chad the PT worked with three different groups: the *Bureau d'Etude et de Conseil* of the University of Chad; the *Bureau d'Etudes des Projets et de Conseil dans les Affaires*; and *Tchad Business Conseil*. BEC is the consulting arm of the university, and the latter two are private firms. BEC's consultants are professors, who are also full-time employees of public or private entities since the university had no full-time teaching staff. Initially the PT's work focused upon developing the consulting and training capabilities of BEC. Related activities included conducting a TOT primarily for BEC consultants and working with BEC on designing and implementing a workshop on planning and budgeting (for the national roads office) and another on inventory management. The former was fully paid for by OFNAR. BEC also worked on two consulting studies with joint student professor teams. One was an analysis of recurrent costs of a health planning system for the Ministry of Health, and the second was a training needs assessment of private businesses in N'Djamena. Partly as a result of the latter study, the World Bank awarded BEC a contract for a survey of producers of Chadian goods.

Ultimately some of BEC's consultants became disillusioned with the administration of BEC, its weak marketing efforts, and the small share of consulting revenue which the consultants individually realized. Consequently, they formed a consulting firm called BEPROCA, partly due to their successful bid for and implementation of a competitive contract from SRFMP to conduct a workshop in payroll accounting. In accordance with SRFMP's terms for the first workshop, BEPROCA charged a nominal fee for participation (attendees were from the private sector or parastatals). They quintupled the participation

fee for the second workshop, thereby covering their costs. Even with this fee, the workshop had more potential participants than could be accepted.

SRFMP assisted both BEPROCA and TBC in writing proposals to other donors for consulting and training services. The PT had already worked with TBC to develop a workshop on petty cash management. BEPROCA won two contracts from FAO and the Swiss Cooperation to develop systems for and workshops on financial analysis and general management of development projects. BEPROCA's professional staff are part-time; all are fully employed elsewhere. Nevertheless, the firm has established its own office and has invested in equipment. Similar to the Senegal CTL, the Chad CTL also worked with BEPROCA on organizational, administrative, and marketing issues.

In order to support all three of the training/consulting groups with which it worked, the PT, with the assistance of the Training Coordinator, developed and conducted a workshop on consultation skills for financial management improvement.

The Management Development Institute in The Gambia is primarily a training institution. However, part of its stated mission is to provide management consulting services; such services provide much needed revenue. During the past two years, our CTL assisted MDI with two major assignments in an effort to further develop MDI staff capabilities in consulting. The first consultancy was an operational effectiveness study of the Ministry of Finance and Trade. The second, for which the CTL was the coordinator, was a review of the managerial and organizational system of the Soil and Water Unit of the Ministry of Agriculture.

Another training institute SRFMP assisted was the *Centre National de Perfectionnement à la Gestion* in Niger. The PT helped them conduct a detailed training needs assessment for private firms in Niamey. They also contracted with them to conduct two workshops on budgeting. In so doing, the PT trained CNPG in use of action training methodology and in adapting materials for a specific audience. SRFMP/Mali later contracted with CNPG to conduct an audit workshop, for which the Mali PT assisted them

with needs assessment and design. The Training Coordinator provided them with feedback on the planning and conduct of the workshop.

In Cape Verde SRFMP provided a highly technically skilled accounting and audit firm with a training/consulting capacity. Three of their professionals attended a TOT, which our Training Coordinator conducted in Mali. The TC then worked with CONTAG to evaluate the training needs of commercial businesses in Praia, to develop an appropriate accounting system as a result of the assessment, and to develop a workshop program. CONTAG conducted a successful workshop, and as a result SRFMP contracted with them to provide structured follow-up services to the participating firms. USAID has expressed interest in contracting with CONTAG for similar services in the future. CONTAG is the only group in Cape Verde with experience planning and conducting action training workshops in FM based upon training needs assessments.

In order to ensure the continuity over time of the national inventory accounting system, which SRFMP helped revise in Senegal, the PT worked with the MOF to develop a unit that would have responsibility for follow-up activities and continued training of new inventory accountants. The PT trained members of this Training and Follow-Up Unit. The TFU conducted ten IA workshops with no direct Project participation. The TFU can also rely on the pool of Inspectors of Financial Operations and Regional Controllers, all of whom helped facilitate Project IA workshops. Similarly, in Burkina Faso the PT undertook the entire CRPA FM system standardization effort in close collaboration with members of the SAG. As a result, the SAG has years of experience working with SRFMP on training, follow-up, and evaluation activities. In Mali, the CTL, with the assistance of the TC, ensured that MOF and other government financial officers were trained in action training methodology and that they participated in conducting the first workshop for inventory accountants. These government personnel will have the responsibility for continuing this IA training effort now that the Project has terminated.

In addition to developing training/consulting capacities of various organizations in the Sahel, SRFMP PTs have developed the same capacities of many individuals. These

include: all the Project's Sahelian Team Members; a consultant in Niger who participated in some of our collaborative work with CNPG, whom we backstopped on a study of the cost structure at the Niamey Hospital, and whom we contracted to conduct the audit course at the university; and another consultant with whom we contracted to conduct an assessment of private sector training needs in Niger, and who subsequently participated in our FMIP for tailors and medical clinics.

COUNTRY SUMMARIES

Burkina Faso

SRFMP/Burkina divided its efforts primarily between two major activities: FM improvement for government and quasi-government services including the MOA's CRPAs, the MOH, and the Ministry of Water; and management accounting training for SMEs. The CRPA effort succeeded in institutionalizing a standard FM system at 11 relatively autonomous regional development associations. This resulted from a collaborative effort among SRFMP, MOA supervisory personnel, and a local World Bank consultant, who together conducted 11 workshops and trained approximately 350 CRPA FM personnel²¹. The PT's private sector effort included conducting four workshops for 80 participants from 50 businesses in budgeting and cost accounting.

At the beginning of the Project the Ministry of Agriculture approached the team regarding its problems monitoring 11 regional organizations devoted to agro-pastoral development. External auditors had reported unsatisfactory findings at some of these *Centres Régionaux de Promotion Agro-Pastorale*. Financial statements were often produced three years after the end of an accounting period, rendering the monitoring task very difficult for the MOA's support agency, the *Service d'Appui à la Gestion*.

The PT approached this task by first evaluating the FM system at each of the CRPAs in collaboration with members of the SAG and a Burkinabè consultant for the World Bank, which partly funded SAG/CRPA activities. These evaluations revealed that each CRPA operated its own financial system, most systems were inadequate, and most had no written procedures. The work group proposed the development of a standardized FM system for all CRPAs and a training program for relevant personnel. They produced seven procedural manuals for various aspects of the FM system and conducted 11 mostly week-long

²¹ This number represents fewer than 350 individuals since many participants were trained more than once.

workshops for an average of 30 participants, ranging in responsibility from CRPA directors to accounting assistants. Later the work group conducted follow-up visits to all CRPAs to ensure application of the standardized system and to resolve any problems. The following year they evaluated implementation at all CRPAs and found that in most cases the system was fully and effectively operational. One CRPA had already designed and conducted a workshop for its personnel, using our action training approach, and had provided follow-up OJT. By conducting all these activities -- systems design, workshop development and implementation, follow-up, and evaluation -- in close collaboration with SAG members and the local consultant, SRFMP helped to ensure long-term institutionalization of the standardized improved FM system by having trained a local staff competent in the FM improvement process. To further support that training, SRFMP/Burkina sent two SAG members for short-term participant training in general and financial management to CESAG.

Building upon its success with the MOA, the PT worked with two other national ministries. At the request of USAID, the PT provided an in-depth analysis of the FM systems of the *Division des Affaires Administratives et Financières* (DAAF) for the Ministry of Health, where USAID has a major project. This evaluation revealed weaknesses in a number of areas: inventory control, budgeting, and personnel planning. To remedy these weaknesses, the PT designed a FM improvement program that included the assistance of the SRFMP home office Administrative Assistant, who designed an automated data base system for management of the MOH's 6,000 technical personnel. The PT trained the Director of the DAAF and three of his officers in operation of this system as well as general computer use for FM.

SRFMP/Burkina also worked with another ministry, the *Fonds de l'Eau et de l'Équipement Rural* (FEER). The PT analyzed FEER's accounting system, identified changes to it to result from upcoming automation, made recommendations for systems improvement, and produced a manual for the computerized system.

In addition to these public sector activities, the Burkina PT liaised with the Chambers of Commerce in Ouagadougou and Bobo Dioulasso to determine what FM improvement services would be useful for the private sector. After completing a general evaluation, they concluded that member businesses required general assistance in cost accounting and budgeting. The PT worked with representatives of the COC to plan and conduct a workshop on each topic in each city. More than 50 individual businesses attended these workshops. The PT also provided follow-up visits to many of these businesses, during which they helped them implement the training they had received. A COC representative participated in these visits to improve his ability to provide assistance to businesses. The visits provided the PT the opportunity to assist businesses with other areas of FM, such as inventory accounting or improvement of general accounting practices.

Burkina Faso was one of the two countries in which the PT conducted 121(d) certification reviews for USAID. PT assistance to these and other USAID-funded projects was extensive, and included the following activities: development of procedural manuals for PL 480-funded projects and inventory accounting; design and conduct of workshops on these same topics; basic workshops on project accounting; and OJT for project accountants.

Cape Verde

In accordance with the AID/Experience, Inc. contract for SRFMP, the Project provided only short-term assistance to Cape Verde. With USAID's concurrence, we focused upon three activities in Cape Verde. In the first activity, a consultant evaluated the financial management of PL 480 Section 206 funds from their point of generation through disbursement in the Watershed Development Project (WDP). This study included an evaluation of the extent to which relevant GOCV agencies fulfilled the requirements of the Transfer Authorization, which established guidelines for management of the funds. In addition, the consultant made recommendations for improving FM of the funds and for resolving the reporting problems between the host government and USAID. One of our Burkinabè Project associates subsequently reviewed and analyzed WDP's budget process, its systems for tracking budget implementation, and its management information system.

He worked with the project's Administrative and Finance Director to improve those systems. This same Director later interned with SRFMP/Burkina in Ouagadougou to learn computer applications for budgeting and reporting.

In the second activity, we addressed improved inventory management, particularly for the WDP. The same U.S. consultant initiated this work with a review of the systems used at two USAID projects. Based upon that work, our Portuguese speaking Burkina CTL visited a number of WDP warehouses and eventually developed a comprehensive inventory accounting system, wrote a users' manual, and designed and conducted a workshop for project inventory accountants and warehousemen. He also trained the WDP Inventory Coordinator in computer applications to inventory control in an internship in Ouagadougou. The CTL's follow-up visits to the warehouses and the project office confirmed that the inventory management system was operational and well-supervised.

The Cape Verdean government and certain business leaders perceived that private businesses could benefit from training in basic accounting and use of the national accounting plan. After identifying a local accounting firm (CONTAG) with the technical skills capable of providing this service, the SRFMP Training Coordinator integrated CONTAG's senior staff into a Training of Trainers workshop. He followed-up on this work by visiting the firm twice: once to assist them in planning the workshop after they had conducted a general evaluation of accounting training needs, and the second time to assess the actual workshop and make recommendations for the future. CONTAG trained owners and personnel from ten commercial firms in the workshop. Due to the success of the workshop, our TC worked with CONTAG to develop specific procedures to follow-up with the firms they had trained, and USAID began discussions with CONTAG to replicate the workshop on another island. As a result of this activity, CONTAG is the only Cape Verdean institution, public or private, with the capacity to develop and conduct action training workshops in financial management.

Chad

Central to the Chad PT's strategy was the development of a local capacity to provide the type of financial management improvement services which SRFMP provided. Consequently our PT identified and worked with a large number of general and financial management professionals, including professors at the University of Chad, private consulting groups, private training firms, and individuals providing consulting services. In order to achieve this end, the CTL took the primary, active role in only two of the 13 workshops with which SRFMP was involved in Chad. In both cases, those workshops trained Chadians in training and consulting techniques.

The first group with which the PT worked was the *Bureau d'Etude et de Conseil*, a consulting arm of one of the schools of the University of Chad. The PT worked with BEC on designing and implementing two workshops: one on planning and budgeting for the national roads office; the other on inventory management. In order to reinforce training concepts used during these workshops, SRFMP/Chad, with the assistance of the Project TC, conducted a formal training of trainers workshop for both independent and BEC consultants.

The PT later assisted BEC joint student and professor teams with two consultancies. The first was an analysis of recurrent costs of a health planning system for the Ministry of Health. In the second, the work group, under the supervision of the STM, developed and conducted a training needs assessment of private businesses in N'Djamena. The PT installed the results of the needs determination on a database, accessible to potential users. The PT was assisted by student interns, who received academic credit for helping SRFMP analyze the data. Partly because of the quality of this work, the university later secured a World Bank contract for a similar survey of Chadian goods producers.

In order to encourage use of these data, the Project requested proposals for implementation of a workshop responding to the most evident of the needs identified: payroll accounting. SRFMP stipulated that participants would pay for this training. This

requirement contradicted precedence in Chad, where participants had frequently been paid to attend workshops. In addition, SRFMP's agreement with the implementing entity set both a minimum and maximum number of participants. Both the fee and the minimum number placed responsibility for the success of the workshop on the organizers. SRFMP assisted the consultants in planning and organizing the workshop but did not participate in actual implementation. The workshop proved to be a success.

Partly due to that success, the trainers responsible for the workshop organized themselves into a private training and consulting firm called BEPROCA. BEPROCA's members had trained and worked with SRFMP previously, particularly through BEC. However, these consultants had become disillusioned with what they received as BEC's poor management, poor marketing efforts, and with the small share of consulting revenues they themselves received for their efforts.

As a measure of the payroll workshop's success, enough demand was generated to warrant its repetition. BEPROCA improved the workshop design and charged a substantially higher fee for the second workshop. That fee covered workshop costs. Despite this high fee (five times the previous one), more participants wanted to attend than there was room for. BEPROCA also developed a procedural manual, both to support the training and as an additional source of revenue.

In SRFMP's final year of operation, the PT worked with BEPROCA and another private consulting firm on proposals to different donors for consulting/training contracts. BEPROCA won two contracts, and the PT assisted them in conducting initial evaluations, planning workshops, and preparing documentation. BEPROCA moved out of SRFMP's office, where it was paying for rent and services, and established its own independent office. The PT continued to work closely with BEPROCA to develop their internal organization and marketing capabilities to ensure their long-term viability. (Note that BEPROCA staff and consultants were all full-time employees elsewhere.) To support all of the consulting groups and free-lancers SRFMP had worked with, the PT conducted a consultation skills workshop with the assistance of the TC. As a result of these activities in Chad, SRFMP

improved the consulting and training capacity of three groups: BEC, BEPROCA, and *Tchad Business Conseil* (another private consulting firm with which the Project had worked).

SRFMP worked with 13 different USAID-funded projects in Chad. The PT conducted most of this work in the Project's early years. These activities included assistance in planning and budgeting, basic accounting systems, inventory control, cash management, obligations accounting, cost accounting, petty cash management, and project close-out activities. The national roads office and the USAID project serving it probably received the greatest amount of assistance. To further support these activities, SRFMP sent the financial division chief of OFNAR to Dakar for short-term participant training.

The PT also worked with two national ministries: the *Contrôle d'Etat* and the Ministry of Finance. In the case of the former, SRFMP sent three CE inspectors to Abidjan for audit and internal control training and facilitated similar training for the Director of Finance and Administration in Atlanta. Follow-up work with these trainees led to the improvement of internal control in at least three government institutions and the development of internal audit functions at certain parastatals. In addition, at the request of the CE, the PT worked with some of its staff to develop a work plan to regularize CE procedures, write a procedural manual, and train the agency's employees in its use. SRFMP provided the CE with resources to assist implementation of the plan, including reference books and ultimately the Project's computer equipment. The Project also helped the CE explore the possibility of BEPROCA providing the requisite training.

We also worked with the MOF to develop a national IA system; none existed to date. The CTL facilitated the creation of a committee to design an appropriate system. The committee requested official permission for this effort, and the President of Chad signed an authorizing decree. Unfortunately, because this process of authorization took so long, the CTL had to depart post before substantive work could be accomplished.

The PT also worked with two private business sectors: taxi owners and construction companies. They helped members of the relevant cooperatives in N'Djamena develop an

accounting system for their respective sectors. However, although the work groups, consisting of the STM and four representatives from each sector, succeeded in developing and testing an accounting system for each group, in both cases the sector reps later proved unwilling to share the system with their colleagues/competitors.

SRFMP/Chad worked with university student interns on a variety of activities. The objective was to give such students practical experience in conducting real-life studies and in analyzing real data. They worked on projects including designing and conducting an assessment of private sector training needs, inputting the information on a data base and analyzing it, conducting a recurrent cost study for the MOH, and writing articles on the result of their research on FM improvement for small enterprises. In many cases the interns received academic credit for these activities. The PT also assisted students with methodologies and findings on evaluations they conducted for NGOs. The Project maintained close contact with the student association of the university's business/management school as well as with graduated students starting their careers with either the government or donor agencies.

After six years with SRFMP Phases I and II in Chad, our CTL chose not to renew his contract after June 30, 1990. Therefore, with AID's concurrence we closed out SRFMP activities in Chad on that date.

The Gambia

SRFMP's principal mission in The Gambia was the development of the financial management curriculum at the Management Development Institute. This goal included improvement of courses designed during Phase I of SRFMP as well as the development of many new courses. During our last two years, we emphasized FM training for the private sector in a number of new seminars we introduced. SRFMP/Gambia trained almost 400 participants in 23 workshops. In addition, the Project supported MDI by taking an active involvement in its management consulting projects (a source of income for the MDI), by facilitating a substantive linkage with a U.S.-based management training institute, and by

significantly expanding MDI's management library. The major problem encountered in implementing our strategy was the absence of a counterpart for our Team Leader during the last two and a half years of the Project, despite our continuing efforts to have him replaced.²² The local counterpart was in the U.S. on long-term academic training during this period; he had worked with SRFMP since its inception in The Gambia and was, therefore, an experienced trainer. To help compensate for the absence of the counterpart, our CTL left behind detailed documentation of all his training efforts.

Of all SRFMP's courses, the FM course for civil servants was the most important to MDI's curriculum. The Project repeated it each year. However, in the past two years the CTL significantly changed the content of the seminar to make it more relevant to changing GOTG realities. In addition, under the CTL's supervision, professors from IPSI revised and updated the text for the course, the Financial Management Handbook, to make it more practical and relevant. Expanding upon the success of this mid-level course, the CTL designed and conducted a new course: FM for the private sector.

The other most frequently repeated training SRFMP provided was audit training. The Project sponsored six audit seminars. The Gambian counterpart served as principal facilitator for two seminars; for three others the GOTG requested a private U.S. consultant. These audit seminars addressed various relevant audit topics. In the last of these seminars, we concentrated on private, rather than public, sector auditing. In addition, IPSI, through its linkage agreement with the MDI, designed and conducted a course in auditing computer systems -- the first such course in The Gambia.

We added other courses to MDI's curriculum such as storekeeping (inventory management), training of trainers (with a focus on FM and small business development), budgeting and planning, and entrepreneurship. Our strategy at the MDI was to include as many MDI staff and local practitioners from both the public and private sectors (as appropriate) as co-trainers in our courses. As a corollary, the CTL frequently presented

²² The Gambia was the sole cooperating country where the government was committed to provide SRFMP with a counterpart.

material in other MDI-sponsored courses and for other in-country workshops. For example, he helped facilitate workshops to train PCVs and their counterparts in business issues related to the women in development program. He also provided training for hotel management courses.

SRFMP's goal in developing a linkage between the University of Connecticut's IPSI and MDI was to foster a long-term relationship which would outlive the Project and ensure that MDI could profit from curriculum development and training services, which IPSI would provide. USAID initially supported the arrangement and agreed to provide funding for such activities after SRFMP termination. Through SRFMP's efforts, the two institutes entered into a formal relationship. With SRFMP funding and coordination, IPSI provided valuable services to MDI: revision of the Financial Management Handbook, development and conduct of a workshop on computer auditing, and a handbook on the latter topic. However, when we left The Gambia, the future of this linkage agreement was questionable since the USAID had not yet provided the promised funding for future activities. MDI was therefore seeking alternative funding because it recognized the value of an assured long-term relationship.

Part of the stated mission of the MDI is to provide management consulting services. During the past two years, the CTL assisted MDI on two major assignments. The first was an operational effectiveness study of the Ministry of Finance and Trade. The second, on which the CTL served as the Coordinator, was a review of the managerial and organizational system of the Soil and Water Unit of the Ministry of Agriculture. Work on both consultancies represented a cooperative effort between Gambian and expatriate staff of MDI.

MDI is the primary institute of post-secondary education in The Gambia and also houses the most important management library in the country. During the past few years, we increased that library's size by almost 1,000 books (representing a 50 percent increase). A large proportion of the new titles were on accounting and finance. The others included works in such areas as public administration, general management, small business development, marketing, statistics, and general reference.

Mali

SRFMP directed more effort in Mali than in other countries to improving USAID project accounting. During the first two years of SRFMP II implementation, the PT coordinated a program of workshops for FM improvement in such projects. We planned and conducted seven workshops on various themes related to USAID project FM: internal control, inventory accounting, safeguarding of assets, personnel management, and periodic reporting. Participants in these workshops were USAID project accountants, financial managers, and administrative personnel. In addition, we had participants attending from other donor projects, NGOs, and GRM services. Members of the PT also made frequent visits to project sites at the request of the USAID Controller, often as the result of weaknesses the latter had identified during his staff's 121(d) certification reviews. These visits often led to extensive OJT for project personnel and also allowed the PT to assist those personnel with implementation of training they had received during workshops. SRFMP/Mali worked with almost 20 USAID projects, more than half of which were subject to 121(d) certification. In addition, the PT had extensive contact with a variety of other donors and distributed the project accounting manuals SRFMP/Mali had compiled to assist other donors with their project accounting.

During the second two years of Project implementation in Mali, our team succeeded in assisting GRM (and particularly MOF) financial personnel in revising and simplifying the inventory accounting system used for all government services. This IA improvement effort was inspired by similar work SRFMP had accomplished in Senegal. The Senegal PT and their consultants assisted the Mali PT by helping initiate the effort. In addition, they provided valuable input regarding revision of the system and writing of the simulation. The Mali PT organized a work group with MOF and other GRM representatives. Through frequent, periodic meetings the work group revised the system, based upon the recommendations of an earlier workshop, tested it with inventory accountants, presented it to an interministerial group, and worked on the eventual session plans for training workshops. By the end of the Project, the GRM had officially accepted the revisions

proposed by the work group. The PT and GRM officials, whom SRFMP had trained during a TOT, developed a detailed, written workshop plan. Members of the work group used that plan for the first workshop to train inventory accountants in the revised system. The written plan will permit easy replication of their workshop in the future. The Project was also responsible for writing a practical users' manual. Had the GRM approved the system earlier, SRFMP would have been able to assist with more than one workshop.

The Mali Team also coordinated an effort to improve auditing in-country. This effort included a variety of activities: contracting and working with a Nigerien training institution our Niger CTL had worked with earlier to provide training in basic audit techniques to 24 GRM auditors and *Contrôleurs d'Etat*; placing two GRM inspectors into three- to four-month practical internships with an international audit firm in Abidjan; and facilitating the short-term participant training of a *Contrôleur d'Etat* with the U.S. GAO. As a direct result of these activities, the PT assisted the U.S.-trained controller in organizing a series of 5 one-day in-house workshops on specific audit topics for *Contrôle d'Etat* personnel. We also helped him compile a complete set of financial auditing standards and procedures as well as operational auditing guidelines. Both of the inspectors SRFMP sent to Abidjan have trained their colleagues in techniques they acquired through that external training; both have also been promoted. SRFMP was instrumental in causing the *Ecole Nationale d'Administration* to include an audit course in its curriculum. The PT identified a Malian to conduct the course, worked with him on course content, and provided two sets of texts for the class. This class was taught in the academic year 1989-90 and is being repeated this year. In order to ensure student commitment to the course, SRFMP successfully encouraged ENA to make the course a required part of the curriculum. As of December 1990, the Ministry of Education had not yet granted its final approval.

SRFMP sent four administrators from different parastatals to CESAG for participant training. Through follow-up visits, the PT found concrete evidence of improved accounting procedures at the parastatals in question after the participants' return.

Mauritania

In accordance with the AID/EI contrat, Mauritania was initially scheduled for two years of long-term assistance, rather than four years as in other countries. However, as a result of the effectiveness of SRFMP's efforts, USAID/Mauritania extended the local Project's mandate for another two years, to June 1990.

The SRFMP protocol, signed by USAID and the GIRM, stipulated that 80 percent of the CTL's time would be allocated to financial management assistance to the *Commissariat à la Sécurité Alimentaire*. Therefore, in the first two years, the CTL devoted the majority of his efforts to FM improvement for the CSA. Upon his arrival he found that basic general accounting systems were not in place: there was no chart of accounts, few daily journals, no general ledger, no accounting for payables, nor recording of sales; accounting entries were inaccurate or incomplete; the CSA had never prepared financial statements; and the primary activity of the accounting department was processing supplier invoices for payment. In addition, the majority of the accounting staff and supervisory personnel were insufficiently qualified. SRFMP's strategy for providing meaningful assistance was to develop a practical, comprehensive general accounting system in collaboration with CSA staff and other technical assistants, provide OJT to CSA line and supervisory personnel, and provide formal accounting training to reinforce the staff's general skills.

By the second year of SRFMP activity, the CSA maintained the new accounting system with little supervision. With assistance from the TC, the CTL set up a formal training program, conducted by a private Mauritanian firm, to upgrade the CSA accountants' skills, to provide them with the potential for greater credibility, and to provide the possibility of attaining basic French accounting certificates (three ultimately did). Our frequent monitoring of the program provided the local firm with feedback to improve its FM training capacity.

Once the CSA's general accounting system became operational, our CTL next helped the CSA develop its management accounting, as a tool for more effective decision-making. Under the CTL's guidance, the CSA established two new sections in the accounting division: obligations accounting and reporting. Furthermore, the CTL and TC organized and conducted the CSA's first in-house workshop, on budget development. As a result of this workshop and subsequent follow-up, individual CSA divisions took responsibility for developing their own budgets for the first time.

Unfortunately, the CSA eventually resisted our further development of its management accounting capability, which would have provided financial information to the donor community. At USAID's instruction, we withdrew our assistance to the CSA, leaving behind a functioning general accounting system, obligations accounting, the ability to generate financial and managerial reports, to develop and monitor budgets, and a more efficient organization of the accounting function.

Outside the CSA, we developed and monitored accounting systems for counterpart-funded projects. We also trained project accountants to maintain those systems. In order to ensure the long-term viability of these systems, the CTL trained a Food for Peace (FFP) Budget Analyst (BA) to provide FM assistance to such projects and to the FFP office. Those services included accounting systems development, systems implementation, testing the validity of transactions, review of financial reports, training project accountants, and tracking generation and disbursement of counterpart funds. As a result of local political events, the first SRFMP-trained analyst had to leave the country. Fortunately, SRFMP/Mali was able to hire the analyst, who provided financial services to USAID projects in Mali. Meanwhile, the FFP office hired a second analyst, whom the CTL also trained. Together, the CTL and the new analyst made improvements to the system for tracking counterpart funds, and the BA upgraded the Trust Fund accounting system.

Mauritania was one of the only two SRFMP countries where the Project regularly conducted 121(d) certification reviews for USAID. The CTL used these visits as an opportunity to provide technical assistance to project accountants and to report to project

managers on the financial aspects of their projects to which they should pay more attention. As a result of these visits, the CTL set up and trained accountants in a simplified inventory system, improvement of financial reporting, and how to reconcile accounts. He also trained a USAID employee on the review of financial reports and supporting documentation.

Since we discontinued involvement with the CSA, we were able to devote more efforts to the private sector. The CTL conducted a detailed analysis in collaboration with the *Confédération Générale des Employeurs de Mauritanie* (CGEM) and the United Nations Industrial Development Organization of FM weaknesses of manufacturing and fishing firms in two cities. The analysis indicated a need for cost accounting training. After a series of visits to four companies, the CTL, with the assistance of the TC, developed a workshop to train financial personnel in a practical approach to cost accounting. The CTL later conducted the workshop at the CGEM.

Niger

During our first two years of operation, SRFMP/Niger coordinated a general effort to improve accounting at USAID projects. In order to ensure continuity over time, the PT included the USAID Controller's Financial Analysts in these activities. SRFMP began this effort with a workshop to standardize project accounting and to review USAID accounting and reporting requirements. The PT followed-up by visiting individual projects to resolve specific problems and ensure implementation of the standardized system. The PT provided services such as: review and improvement of an inventory system; opening an on-going project's general ledger; resolving reporting problems; opening basic accounting journals; and providing assistance during project closedowns. In addition, the PT organized and conducted a series of 7 one-day workshops for project accountants to resolve specific problems of common interest. Workshops topics included, e.g.: USAID advances, a standardized chart of accounts, and automating the general ledger. SRFMP was called upon much less frequently by either USAID or individual projects for assistance during the Project's last two years.

SRFMP also worked with various services of the Ministry of Plan, which monitor, coordinate, and/or supervise donor projects. For example, the PT designed, helped implement, and provided OJT for an automated system to track expenditures for all donor projects at the MOP's *Direction du Financement des Investissements* (DFI). They worked even more extensively with the *Sécrétariat du Contrôle de Gestion*, which monitors approximately 30 counterpart-funded projects through the Agriculture and Health Sector Grants. They helped install an automated accounting system for the grants as well as a system to analyze budgets and expenditures by sub-projects. The CTL trained the SCG accountant to maintain those systems. Furthermore, the subsequent CTL devised a detailed plan for organizational development (OD) of the SCG in order to improve its general and financial management. The Project also sent the Director of the SCG to CESAG for general and FM training. Unfortunately, neither the automated systems SRFMP had previously installed nor the OD it had recommended (which was originally accepted by both USAID and the MOP) had a long-term effect. The accountant we trained left Niger precipitously; consequently the accounting systems were not maintained. Meanwhile, AID auditors inspected the SCG and recommended USAID decertify the sector grants; therefore, the OD plan was never implemented.

SRFMP also worked closely with a local training institution, which was attached to the Chamber of Commerce and funded by the International Labor Organization. The PT helped this *Centre National de Perfectionnement à la Gestion* develop their training capacity. SRFMP and CNPG jointly organized two workshops on budgeting. The PT assisted CNPG in determining specific training needs, developing a workshop around such needs, and in action training methodology. They were also instrumental in SRFMP/Mali contracting with CNPG to conduct an audit workshop in Mali. The STM provided assisted CNPG to evaluate the FM training needs of various small- and medium-scale enterprises (SMEs) in Niamey.

As a result of the work cited above, SRFMP contracted with a CNPG consultant, Niger's first *expert comptable* (the approximate equivalent of a CPA), to design and conduct a semester course in audit techniques at the University of Niamey. The ultimate goal was

to have the University provide the course as a permanent offering. The participants included employees of the public, private, and parastatals sectors, as well as an Assistant Department Head at the university. The facilitator, with the STM's assistance, compiled detailed session plans, copies of all exercises, and their solutions. Unfortunately, the university, although pleased with the course, did not choose to repeat it. SRFMP worked with this same consultant on a study he was contracted to do by a USAID project of the cost structure at the Niamey Hospital.

In another example of cross-over of SRFMP activities between countries, our Niger Team successfully implemented a small enterprise management improvement program, based upon the model that our Senegal team had developed. The CTL contracted with a Sahelian short-term specialist to conduct a study of FM needs of SSEs. That consultant identified sectors we could work with, and the Niger Team chose two sectors with which the Senegal Team had worked: medical clinics and tailors. The Senegal Team assisted SRFMP/Niger by providing the basic accounting systems they had developed for each sector; providing the session plans for the training workshops; hosting the Nigerien local associate and the local consultant to participate in a training workshop in Senegal for SSEs; and sending ACA to Niger to assist with the first workshop and to help plan structured follow-up activities. The Niger Team conducted three workshops for SSEs and trained two staff members of a private sector development project to provide these type of services.

SRFMP sent the Director of the SCG and four other Nigeriens to CESAG for short-term participant training. We also arranged for the internship of an auditor from a local private firm with an international audit firm in Abidjan.

Senegal

SRFMP/Senegal undertook extensive programs in both the public and private sectors. In collaboration with MOF officials, the PT revised the inventory accounting system used for all government services. After the GOS signed this revised system into law, the PT, with the assistance of GOS officials, trained approximately 800 inventory

accountants. The PT also worked with small-scale enterprises, developed practical accounting systems for them, and trained owners and personnel from over 200 businesses²³. SRFMP enhanced the capabilities of a group of local consultants to provide financial management improvement services, particularly to the small business community, and helped organize those individuals into a viable NGO.

In 1986, MOF officials informed us they were concerned that the inventory accounting system, mandated for all GOS services, was not universally applied throughout Senegal. An evaluation revealed that the system then in use was not very practical. SRFMP hosted a workshop with GOS Inspectors of Financial Operations and Regional Controllers to identify the strengths and weaknesses of the IA system in place. (The IOFs and RCs were responsible for IA system application in their ministries or regions.) As a result of the workshop, the PT formed a work group with IOFs and RCs to conduct an in-depth analysis of the system, and to improve to the system. Eventually, the work group developed a revised system, which was tested in the field. Following the test, the work group finalized the system and recommended that the GOS officially adopt the new system. In January 1988, the Minister of Finance signed the revised inventory accounting system into law.

SRFMP/Senegal next trained IOFs and RCs in both the revised system and in action training techniques. The Project also developed the detailed session plans, simulation, and all training materials necessary for the eventual workshops as well as a procedural IA manual for accountants. Between April 1988 and the end of the Project, SRFMP and the MOF conducted 32 five-day workshops for approximately 800 inventory accountants in all ministries and regions. SRFMP used the IOFs and RCs as co-facilitators in the workshops. Eventually, all of them had actively participated as trainers in at least one workshop, many in five or more.

²³ This number does not include the almost 60 retail *boutiques* with which ACA worked.

In order to ensure that the IA system was properly utilized and that new inventory accountants continued to be trained, SRFMP promoted the development of a Training and Follow-Up Unit at the MOF. SRFMP eventually shifted responsibility to this unit for training activities, for which the TFU used the experienced IOFs and RCs. The TFU conducted the last ten of the 32 IA workshops with no direct SRFMP participation. In addition, the PT developed specific, structured follow-up activities to be used by both the TFU and the IOFs and RCs to ensure proper system utilization.

During our last year of operation, TFU activities decreased because a large number of all inventory accountants had already been trained, and a shrinking civil service was not conducive to training. Nevertheless, the revised system was operational at all ministries and in all regions; the supervisors of the inventory accountants were well-trained in use of the system and as trainers; and the TFU remained to ensure continuity of the system.

SRFMP/Senegal's approach to FM improvement for small-scale enterprises was similar to that described above for the public sector. The PT tested the methodology with a group of bakers and then expanded it to include medical offices/clinics, poultry farms, and tailor shops. The methodology was as follows: after initial contact with a specific business sector (e.g., tailors), the PT conducted a FM evaluation at various businesses. They then designed alternative accounting systems specifically for that sector. Business people from the sector (sector "reps") participated in the systems design, in testing the accounting system, and in choosing the system they perceived to be most appropriate. The PT then trained the sector reps in training techniques, prepared all the necessary materials for training workshops, and conducted the training together with the sector representatives. The last phase involved structured follow-up visits (conducted by both the PT and sector reps) to ensure correct implementation and to identify additional training needs.

SRFMP charged a fee for a business to participate in a workshop, to receive follow-up visits, and to participate in one-day follow-up workshops. These fees were used to remunerate the sector reps for time spent helping conduct these activities. The one-day workshops were designed to assist businesses with FM needs beyond basic accounting skills,

needs which had become evident during the follow-up visits. The workshops addressed management accounting issues, which helped the businesses use the accounting information they generated to make management decisions. Topics included e.g.: ratio analysis, cost of goods sold, preparation of feasibility studies, balance sheet preparation and analysis, cash flow analysis, and return on equity. Some of these one-day workshops also provided the participants a forum in which to discuss problems of common interest, e.g., credit collection.

The Project was able to reach a large number of businesses for this intensive type of assistance due to its collaboration with Peace Corps. Project personnel trained PCVs in all aspects of the methodology described above and assisted them in implementing similar programs, under SRFMP supervision, in the regions.

The response of business people to this program was very positive. They stated that maintaining a sound, basic accounting system, which they could use as a basis for financial analysis, improved the operation of their businesses in the following ways: they could easily distinguish between the capital of the business and personal finances; because of this distinction they could more easily resist family demands on their resources; they could estimate their profitability; they could identify more and less profitable products, allowing them to change their product mix or pricing structure; ratio analysis allowed them to reduce certain expenses when comparing their business to standards for their sector; and they could see the growth of their businesses in terms of capital accumulation and could plan for capital expenditures.

A distinct outgrowth of this activity was the development of the Action Consulting Association. SRFMP staff and consultants created this non-profit association to continue the type of FM improvement services that the Project provided. ACA shares SRFMP's commitment to the methodology described above. Through ACA SRFMP/Senegal has institutionalized its services. SRFMP provided ACA with practical, technical methodologies and devoted significant efforts to help it define its policies, and improve its procedures and administration, programming, marketing, proposal writing, and quality control.

ACA's first two contracts were with two SRFMP programs in other countries: the beginning of the IA improvement program in Mali and small business FM improvement efforts in Niger. ACA also received the following contracts for FM improvement in Senegal for specific business sectors: with USAID to work with 50 retail *boutiques*; with the German Frederick Ebert Foundation to work with auto mechanics; and with the Canadian International Development Agency to work with wood- and metal-working enterprises. By Project termination, with only general advisory services of the CTL, ACA had completed their contract work on the retail *boutiques*. ACA trained 126 owners and personnel of almost 60 *boutiques* and conducted almost 200 follow-up visits and six follow-up workshops. ACA also received a contract from USAID for other project-related work.

USAID/Senegal awarded ACA a cooperative agreement to continue its work and financed the services of our former CTL as technical advisor to ACA for 1991. ACA projected it would have enough work through 1991 to fully employ its six founding professional members and its support staff. Future plans included the expansion of its client base and obtaining status as a Senegalese NGO in 1991. In addition, it plans to develop a management center, which would continue to service those specific sectors with which SRFMP or ACA previously worked, so as to maintain the FM improvement programs begun under SRFMP.

SRFMP/Senegal also maintained active contact with the Senegalese Accounting Society. SAS's members are primarily mid and senior level accountants working in both the public and private sectors. SRFMP conducted a number of joint activities with them. The PT provided formal (workshop) and informal training to SAS members in providing effective training and consulting services to donor projects (particularly USAID). They helped SAS negotiate and implement two contracts to conduct project accounting workshops. They also worked with them to develop an accounting review. Unfortunately, the SAS only published one issue of the review. Another activity in which SRFMP provided assistance was the development of a simplified household budgeting system, and planning for workshops to train people in its use. Again, the SAS never translated this collaborative work into final action.

SRFMP provided some indirect services to USAID projects. Generally, the PT helped USAID develop detailed scopes of work for general and financial management assistance to projects, helped firms propose services, provided technical guidance in the implementation of consulting or training services, and was often included in the contracts as a guarantor of the quality of these services. The contractors were either the SAS or private accounting firms.

FINANCIAL REPORT

SRFMP budget and expenditures appear in two tables in the Appendix as follows:

Table 9: SRFMP II Budget Implementation as of December 31, 1990.

Table 10: SRFMP II Country Disbursements as of December 31, 1990.

Table 9 shows the global SRFMP budget, disbursements by calendar year, total disbursements through the end of 1990, and the total unexpended balance as of 12/31/90. The available balance shown is \$496,709 of a total budget of \$9,210,000. Current projections through the end of the Project show the following:

Balance as of 12/31/90	\$496,709
Expenditures directly charged to the contract by 3 USAID Missions (see note on Table 9 for explanation)	(111,752)
Projected expenditures 1/1/91 through termination	<u>(150,000)</u>
Estimated unexpended balance at Project termination	\$234,957

At the beginning of Phase II, USDA/DPMC, which had implemented SRFMP I, used remaining funds from the first phase to cover many field costs for Phase II Project offices, including property procurement and local staff salaries. Those funds were expended primarily during the third quarter of calendar year 1986. We estimate USDA's contribution cost about \$250,000, very close to the above estimated unexpended balance at Project termination.

Nevertheless, SRFMP II total implementation costs are notable for the following reasons:

1. The total budget of \$9,210,000 represents the original contract of \$8,848,000 plus two amendments providing additional funding for Mauritania and Cape

Verde. The revised budget financed Project activities through June 1990. Yet under the Project extension, we were able to continue field activities through December 31, 1990 and terminate home office activities at the end of February 1991 with no additional funding required.

2. Five of our eight Sahel countries use the FCFA. The Africa Bureau Controller informed us the budget for the Project Paper was based upon a FCFA to dollar exchange rate of approximately 470. However, between 1987 and 1990, that exchange rate fluctuated between approximately 250 and 310, averaging about 300. This resulted in a 36% decrease in the dollar purchasing power for FCFA-denominated expenses. That decrease added about \$1 million in costs to the total estimated FCFA expenditures.

Some of the reasons for SRFMP's significant cost savings are the following:

1. With the AID/W Project Officer's agreement, we chose to use non-Sahelian short-term specialists only when Project Teams or Sahelian specialists were not available to provide required services. We used only 11.5 of the 51 person-months allowed by the contract for this purpose.
2. When hiring Sahelian consultants, SRFMP negotiated hard to establish reasonable rates. For example, one local firm submitted a proposal to provide training services at a daily rate of \$284 per person, not including indirect costs. We negotiated and signed an agreement for a rate of \$100, including indirect costs. Another local consultant proposed his services at 25,000 FCFA per training hour with no charge for preparation time. We eventually contracted at a 10,000 FCFA rate.
3. We did not travel as much as originally projected.
4. We held equipment and commodity procurement to under \$200,000.

CONCLUSIONS

This section presents our staff's conclusions based upon our experience implementing this Project for the past four and a half years. These conclusions should prove useful if AID were to design another phase of the Project in the Sahel or elsewhere in Africa. We believe that the genesis of this Project in the Sahel was more an accident of history (see relevant section in the Introduction to this report) rather than lesser financial management capabilities found in the Sahel as compared to elsewhere in Africa. The conclusions below are impressionistic, given the lack of a formal evaluation of the Project.

Our conclusions follow:

1. SRFMP's approach (described in the Introduction to this report) was effective. Action training workshops were effective in preparing participants to directly apply training upon their return to the job. Developing FM systems in collaboration with end-users or their supervisors helped ensure that those systems were practical and that end-users used them. Follow-up to workshop training was essential for learning to be correctly applied over time.
2. All Project Teams reported that the private sector response to opportunities for FM improvement was markedly more positive and enthusiastic than that of the public sector. Therefore, all PTs recommended either increased activity in the private sector in the future or even exclusive activity with businesses.
3. Training Sahelians to provide accounting systems development and training services either internally, to the organizations they work with, or externally, as consultants, proved an effective method of institutionalizing the improvement of FM practices in the Sahel.
4. Developing indigenous consulting firms or non-government organizations to provide the services cited in #3 above was successful and effective although time will prove their long-term viability.

5. One CTL suggested that consulting firms or NGOs which we developed and/or which could be developed in the future, could establish regional relationships, to realize and benefit from one another's experiences (as did SRFMP PTs, e.g., during our regional conferences) and/or to realize economies of scale.
6. Improving the audit capability of national governments would improve public sector financial management. This objective could be achieved by: providing more formal training (long- or short-term to auditors); developing the audit curriculum at national institutions; and/or providing audit internships with professional audit firms.
7. Project administration found it best to provide general guidance and let local teams develop individual programs based on local needs, given the variety of opportunities and constraints from country to country. We also found the regional approach to FM development useful, given the opportunities it permitted CTLs to profit from one another's experiences, methodologies, materials, strategies, successes, and problem-resolution techniques.
8. For the reasons explained in the section on Output B4, in no country did we find the development of a national accounting society a useful activity. This is not to recommend that it be ruled out; however, expending significant project efforts/resources to developing such societies in the Sahel did not seem time- or cost-effective.
9. The management structure of the Project was effective. A frequent criticism of Phase I was that it suffered from an overly large U.S.-based supervisory structure, which included management from two organizations. A small, integral management unit in Washington eliminated the management problems attributed to Phase I.

10. The management structure ensured that individual CTLs did not become de facto financial analysts for the local USAID missions but pursued Project goals.
11. SRFMP policy not to pay per diem or transportation costs for project-related or public sector participants in our workshops proved justified. We lost few potential participants and were better guaranteed that participants' motivation to attend workshops was for learning, not per diem. Our experience also showed that private sector participants were willing to pay for training services although small-scale entrepreneurs could not pay the full cost of these services.
12. SRFMP policy to limit the use of U.S.-based consultants proved a significant cost saver. We believe that using Sahelian consultants better served our long-range goals.
13. Team Leaders were divided on the utility of devoting significant resources to the development of formal training institutions. Some felt that such institutions are not flexible enough to produce the practical results the Project always sought in its approach. Others felt that institutions could benefit from administrative and managerial assistance, in addition to curriculum development.
14. Although we believe that this Project was successful, financial management improvement for the public and private sectors is a goal so broad that a series of consecutive projects like SRFMP in any group of countries could make positive contributions without exhausting the potential for continued work over a long period of time.

APPENDIX

TABLE 1
SRFMP CORE STAFF

POST	NAME	DATES
WASHINGTON	Dallas F. Brown, Project Director	06/16/86 - 02/28/91
	Peter Shaw, Training Coordinator (1)	03/23/87 - 02/28/91
	David Quang, Administrative Assistant (2)	10/27/86 - 02/28/91
BURKINA FASO	James Zervas, Team Leader	09/19/86 - 08/24/88
	Pio Dacosta, Team Leader	08/17/88 - 11/17/90
CHAD	Paul Libiszowski, Team Leader	07/18/86 - 06/30/90
GAMBIA	James Shorten, Team Leader	09/12/86 - 08/24/88
	Ted Hazard, Team Leader	10/18/88 - 12/31/90
MALI	Ray Garcia, Team Leader	09/01/86 - 12/31/90
MAURITANIA	Alan Chissick, Team Leader	09/01/86 - 06/30/90
NIGER	Mark Baudoin, Team Leader (3)	11/06/86 - 03/08/89
	Richard Crayne, Team Leader	05/08/89 - 12/31/90
SENEGAL	Frank Lusby, Team Leader (4)	09/05/86 - 12/31/90

- NOTES: (1) Sarah Grote held this position 06/23/86 - 02/28/87.
(2) Terry Pham held this position 06/02/86 - 09/23/86.
(3) Niamey 73686 (10/21/86) transmitted GON approval of Team Leader nomination after several months delay.
(4) Excludes Lusby TDY 08/09/86 - 08/24/86.

Sp.

TABLE 2

Output A1: USAID project accounts managed by host country governments will meet USAID Controller accountability standards. Specialized financial management systems for selected projects will be in place and operational.

Country	Project Name (1)	121d (2)	Nature of Assistance	Systems Developed	Training (3)		Indirect Intervention (4)
					No.	Type	
BURKINA FASO	PL 480 Section 206 - funded projects (1986 - 1987): 1. Renforcement des structures de collecte des données 2. Nutrition dans l'agriculture 3. Organisation et suivi du programme national d'experimentation 4. Production de lapins reproducteurs	No	Training in accounting system and follow-up visits	Standard accounting system for PL480-funded projects	5		
	PL480 Program (1990)	No	Revised procedural manual. Design and facilitate workshop on project accounting. Help USAID develop scope of work for RFP for FM work. Participated in the evaluation committee.		19	WORK	
	All USAID projects (1986-1987)		Inventory management and related manual	Inventory accounting and management Automation of basic project accounting system	15	WORK	
	Human Resources Development	(5)	Review/verification of systems developed in Phase I for the University of Ouagadougou		2	OJT	
	Public Health	(5)	Review/verification of Phase I-developed basic accounting system		2	OJT	
	Semi-Arid Food Grains Research and Development (SAFGRAD)	Yes	Certification reviews Implementation of automated accounting system		2	OJT	
					4	WORK	
	Foundation Seed	Yes	Assistance to re-establish 121(d) certification		4	OJT	

TABLE 2 (con't)

Country	Project Name (1)	121d (2)	Nature of Assistance	Systems Developed	Training (3)		Indirect Intervention (4)
					No.	Type	
BURKINA FASO (con't)	Population Initiative	No	Review of management accounting system				
	Sahel Assistance Planning	Yes	Certification review				
	Sahel Regional Institution II	Yes	Certification review				
	Agricultural Human Resource Development	Yes	Certification review Implementation of automated project accounting system		1	WORK	
	Strengthening Health Planning	Yes	Implementation of automated project accounting system Analysis of requirements for FM improvement program for MOH/DAAF Certification review		1	WORK	
	Agricultural Research and Training Support	No	Evaluation of accounting system at INERA				
	CILSS	Yes	Analysis and evaluation of computerized FM system proposed to CILSS by a contractor Certification review				
	UNDP Project	Yes	Certification review				
	Family Planning and Welfare	No	Evaluation of accounting system				
	INERA	Yes	Certification review Evaluation of accounting system. Trained one accountant in the revised accounting system.	Revised accounting system	1	OJT	
	Chamber of Commerce	Yes	Certification review				

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TABLE 2 (con't)

Country	Project Name (1)	121d (2)	Nature of Assistance	Systems Developed	Training (3)		Indirect Intervention (4)
					No.	Type	
CAPE VERDE	Watershed Development Project	Yes	Review basic acctg, reporting system, budget planning + control, filing, acctg for obligations				
			General review of inventory management				
			Detailed evaluation of inventory control	Revised inventory accounting system; designed users' manual			
			Training in revised inventory system		18	WORK	
			Assessment of budget process and management information system + recommendations for improvement of both				
			Follow-up to IA workshop		4	OJT	
			Installation of IA in one warehouse				
			Computer applications to IA and budget & financial control: internships with SRFMP/Burkina		2	OJT	
			Follow-up to above training		2	OJT	
	Food Crops Research	(5)	Review of inventory management				
CHAD	Strengthening Road Maintenance	Yes	Develop chart of accounts		2	OJT	
			Develop P/L for local currency management procedures		6	OJT	
			Planning and budget for 1986		3	OJT	
			Planning and budget for 1987		6	OJT	
			Automate project budgeting		1	OJT	

TABLE 2 (con't)

Country	Project Name (1)	121d (2)	Nature of Assistance	Systems Developed	Training (3)		Indirect Intervention (4)		
					No.	Type			
CHAD (con't)	Strengthening Road Maintenance (con't)	Yes		Planning and budgeting system	11	WORK			
				Project accounting	3	WORK			
				Coordinated multidonor review of OFNAR cost accounting	3	OJT			
				Training in database and spreadsheet use for accounting	2	OJT			
				Review local currency accounts				Consultation with project auditors, evaluators	
						Decision matrix for budgeting by line item	2	OJT	
						Training needs determination	3	OJT	
						Payroll accounting	4	WORK	Facilitated workshop development and follow-up
						Budget controls			
						Computer training	1	OJT	
						Financial reporting	1	OJT	
						Recurrent cost determination	4	OJT	
						Financial management monitoring	3	OJT	
						Basic accounting systems	4	OJT	
						Inventory control	2	OJT	
			Advised on closeout of project accounting	2	OJT				
	Dandi Rock Crusher	(5)	Local currency management	3	OJT				
	PVO Development Initiatives	No	AFRICARE - basic accounting systems	1	OJT				

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TABLE 2 (con't)

Country	Project Name (1)	121d (2)	Nature of Assistance	Systems Developed	Training (3)		Indirect Intervention (4)	
					No.	Type		
CHAD (con't)	PVO Development Initiatives (con't)	No	CARE - basic accounting systems; cash management; accounting for PL480 rice sales subactivities		5	OJT		
			VITA - encumbrance procedures; improvement of cash flow		2	OJT		
			Inventory control training		4	WORK		
			Petty cash control management	Revised petty cash procedures	12	WORK	Facilitated contract for local consulting firm	
			Payroll accounting	Standardized payroll accounting system	2	WORK	Facilitated workshop development and follow-up	
		National Cereals Office	(5)	Reconciliation of grain sales receipts		2	OJT	
		CONALCILSS	Yes	Installation of inventory control system		1	OJT	
			Facilitate resolution of budget blockage		1	OJT		
		International Human Assistance Program	(5)	Review of financial controls		2	OJT	
		Oral Rehydration Therapy	No	Planning and budget preparation	Budget control	4	OJT	Facilitated contractor's proposal development
		Wadi Development	No	Audit and petty cash training	Petty cash system	6	OJT	Facilitated contract & workplan
		Health Planning System	No	Recurrent cost study	Cost accounting	9	OJT	Facilitated contract & implementation
		Private Enterprise Project	Yes	Financial database development	Financial database	1	OJT	Facilitated contract with consultant
		Budgetary Support	Yes	Advised on financial controls		3	OJT	Facilitated reviews and synthesis
	Economic Support Fund	Yes	Refined standardized payroll accounting requirements for private/parastatal sectors				Facilitated workshop development and follow-up	

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TABLE 2 (con't)

Country	Project Name (1)	121d (2)	Nature of Assistance	Systems Developed	Training (3)		Indirect Intervention (4)
					No.	Type	
CHAD (con't)	Economic Support Fund (con't)	Yes	Bank reconciliation training		2	OJT	Coordinated
	Counterpart Funds	Yes	Training in reconciliations		2	OJT	
GAMBIA	Gambia Agriculture Research Diversification (GARD)	No	Planning/budgeting training		9	WORK	
			Training in FM		1	WORK	
			Second workshop on program-based budgeting		28	WORK	
	Soil and Water Management Unit (MOA)	(5)	Lead consultant in management review of unit				
MALI	Farming Systems Research	Yes	Budgeting procedures; flow charts		3	OJT	Facilitated contract + provided assistance in review process
			Periodic reporting review		2	WORK	
			Assisted in search for appropriate accounting software				
	Village Reforestation	Yes	Accounting and reporting; internal control procedures for head office and three field offices		10	OJT	
			Internal control review; 5 days OJT on USAID reporting, reconciliation, general ledger, filing, check register		8	OJT	
			Audit of project accounting				
			Workshop follow-up: 121(d) accounting & reporting requirements		2	OJT	
Periodic reporting and follow-up		1	WORK				
			1	OJT			

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TABLE 2 (con't)

Country	Project Name (1)	121d (2)	Nature of Assistance	Systems Developed	Training (3)		Indirect Intervention (4)	
					No.	Type		
MALI (con't)	Manantali Resettlement	No	Systems review; inventory control and procurement; accounting records		6	OJT		
			Review financial management systems/controls; inventory control; 5 day OJT	Inventory control reporting system	7	OJT		
			Periodic reporting		3	WORK		
			Follow-up		3	OJT		
	Integrated Family Planning	Yes	Collaboration with Deloitte Haskins & Sells/Abidjan in systems review and procedural manuals					
				Periodic reporting		2	WORK	
				MIS follow-up		2	OJT	
				Workshop follow-up: 121(d) accounting and reporting requirements		2	OJT	
	Mali Livestock Sector	No	Advisors in MIS design and planning					
				Technical advice for procedural/operations manual				
Periodic reporting and follow-up					2	WORK		
Workshop follow-up: 121(d) accounting and reporting requirements					2	OJT		
Diré Agronomic Research Effort	No	Management system review						
Semi-Arid Tropics Research II (ICRISAT)	Yes	Periodic reporting			2	WORK		
Economic Reform Policy	Yes	Periodic reporting			2	WORK		

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TABLE 2 (con't)

Country	Project Name (1)	121d (2)	Nature of Assistance	Systems Developed	Training (3)		Indirect Intervention (4)
					No.	Type	
MALI (con't)	Economic Reform Policy (con't)	Yes	Workshop follow-up: 121(d) accounting and reporting requirements		2	OJT	
	Operation Haute Vallée		Periodic reporting		4	WORK	
			Workshop follow-up: 121(d) accounting and reporting requirements		3	OJT	
	Service Travaux Neufs	Yes	Periodic reporting		1	WORK	
			Workshop follow-up: 121(d) accounting and reporting requirements		1	OJT	
	Laboratoire Central Vétérinaire	Yes	Periodic reporting		2	WORK	
			Workshop follow-up: 121(d) accounting and reporting requirements		5	OJT	
	Equipe de Soutien au Développement de la Gestion	Yes	Periodic reporting		2	WORK	
			Workshop follow-up: 121(d) accounting and reporting requirements		6	OJT	
	Institut National de Recherche Zootechnique, Forestière, et Hydrobiologique	Yes	Periodic reporting		7	WORK	
			Workshop follow-up: 121(d) accounting and reporting requirements		11	OJT	
	Division Nationale de l'Alphabétisation	Yes	Periodic reporting		2	WORK	
			Workshop follow-up: 121(d) accounting and reporting requirements		2	OJT	
	Centre d'Etude et de Recherche sur la Population pour le Développement	Yes	Periodic reporting		1	WORK	
		Workshop follow-up: 121(d) accounting and reporting requirements		7	OJT		

TABLE 2 (con't)

Country	Project Name (1)	121d (2)	Nature of Assistance	Systems Developed	Training (3)		Indirect Intervention (4)
					No.	Type	
MALI (con't)	Centre d'Etude et de Recherche sur la Population pour le Développement (con't)	Yes	Automated MIS system				Assistance to USAID in choice of outside firm to conduct review
	Centre de Recherche Zootechnique	Yes	Periodic reporting		1	WORK	
	Inspection Ministère de l'Agriculture	No	Periodic reporting		1	WORK	
	Ministère de l'Administration Territoriale	No	Periodic reporting		2	WORK	
	(Proposed Project)	No	Identify accounting/audit firms to manage proposed project				
MAURITANIA	Rural Roads	Yes	Certification review				
	Integrated Pest Management	Yes	Certification review				
	Living Standards Measurement Survey (LSMS)	No	Periodic reviews of accounts, vouchers, reports, controls	Basic project accounting, financial analysis, reporting systems	4	OJT	Training of USAID personnel including FFP Budget Analyst to analyze and review finl documents
	Rural Health	Yes	Certification reviews	Inventory management	1	OJT	
				Monthly financial reporting	1	OJT	
Food for Work Unit of CSA	No	Review of proposed budget recommendations for accounting/control systems; division of responsibilities for finance and administration staff	Basic accounting system				
			Basic accounting	2	OJT	Trained USAID's Food for Peace Budget Analyst to design and implement accounting system and train project accountant	

TABLE 2 (con't)

Country	Project Name (1)	121d (2)	Nature of Assistance	Systems Developed	Training (3)		Indirect Intervention (4)
					No.	Type	
MAURITANIA (con't)	Food for Work Unit of CSA (con't)	No	Review accounting, controls, and reports generated		1	OJT	Trained USAID FFP Budget Analyst to provide these services
	Agroforestry	No	Accounting systems requirements for new project		1	OJT	Assisted Budget Analyst to analyse systems requirements for new project
	Food for Peace (FFP)	No	Improve control over counterpart funds	Tracking of funds generated, transferred, disbursed	1	OJT	Trained USAID FFP Budget Analyst to provide this assistance and follow-up
	FFP Trust Fund	No	Establish control over the FFP Trust Fund's funds	Tracking of funds received, obligated, and disbursed	1	OJT	Trained USAID FFP budget analyst to establish systems review & follow-up
NIGER	Rural Health Improvement	(5)	Reinstall general ledger		1	OJT	
			General project accounting		2	WORK	
	INRAN/PARA	Yes	Computerize payroll system (Lotus)	500 person automated payroll system	4	OJT	
			General project accounting		7	WORK	
				Automated accounting system	1	OJT	
				Up-dated automated accounting system	2	OJT	
	Lutte Intégrée	(5)	Systems review				
			General project accounting		2	WORK	
Secrétariat du Comité de Gestion (SCG)	Yes	General project accounting		5	WORK		
		Systems review; chart of accounts; automated general ledger					

TABLE 2 (con't)

Country	Project Name (1)	121d (2)	Nature of Assistance	Systems Developed	Training (3)		Indirect Intervention (4)
					No.	Type	
NIGER (con't)	S�cretariat du Comit� de Gestion (SCG) (con't)	Yes	Automate double entry system for counterpart projects		1	OJT	
	Forestry and Land Use Planning	(5)	Systems review				
	Niamey Department Development	(5)	Systems review				
	Agricultural Production Support Assistance en Evaluation	(5)	Systems review				
		Yes	Systems review				
			General project accounting		1	WORK	
			Analyze payables/cash position at end of project				
	Elevage Int�gr�	Yes	General accounting improvement for 121(d) requirements	Inventory system	3 2	OJT WORK	
	Elevage Int�gr� - Phase II		Liquidation of project advances		1	OJT	
			Follow-up of automated project accounting system				
			Closure of project journals and bank accounts at the end of Phase II				
			Certification review				
			Participation in project evaluation				
Elevage Int�gr� - Transition Phase	No	Recruitment of bookkeeper - design of test to evaluate candidates					
INRAN/NAAR	Yes	General ledger		1	OJT		
		Integration of donor funding into single budget	Automated budget providing all donors their required reports	1	OJT		

TABLE 2 (con't)

Country	Project Name (1)	121d (2)	Nature of Assistance	Systems Developed	Training (3)		Indirect Intervention (4)
					No.	Type	
NIGER (con't)	INRAN/NAAR (con't)	Yes	Made initial contact to review FM system	System to manage project gas coupons			
	Family Planning Project	No	Open necessary journals; training and assistance in preparation of financial reports		2	OJT	
			Periodic verification of journals of financial reports				
			Assisted in project close-out				
	Family Health Initiative	Yes	Opened necessary journals; assisted and provided training in accounting and preparation of financial reports		1	OJT	
	FLUP	No					Advised USAID & SCG/MOP on audit firm qualified to verify use of counter-part funds
			Reviewed all rejected reimbursements requests at end of project; reduced rejects from 25MM FCFA to 3MM				
	Emergency Food Project	(5)	Opened journals; verified reimbursement requests; trained accountant	Automated accounting system	1	OJT	
	Emergency Pest Control	(5)	Trained administrative/finance chief in USAID voucher preparation		1	OJT	
			Verified conformity of fuel use with USAID requirements				
NEPRP	(5)	Reviewed reimbursement requirements with MOF officials					

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TABLE 2 (con't)

Country	Project Name (1)	121d (2)	Nature of Assistance	Systems Developed	Training (3)		Indirect Intervention (4)
					No.	Type	
NIGER (con't)	Agricultural Sector Development Grant (ASDG)	Yes	Accompanied USAID financial analysts on sub-project review visits. Proposed training for sub-project accountants.				
	Family Planning Initiative	Yes	Verified accounting journals; assisted in project close out				
	Health Sector Development Grant	Yes	Accompanied USAID financial analysts on sub-project review visits. Proposed training for sub-project accountants. Proposed actions to respond to non-federal audit recommendations.				
SENEGAL	All USAID Projects:			DBase III accounting system + system documentation			
	Family Health and Population	(5)					Assist project officers in using local accounting firms for project financial management needs
	Agricultural Production Support	Yes	Audit and financial management services Review if FM systems in local banks				Assisted in review of proposals by local firms Assisted in development of scope of work for contract with local firm
	Columbia University Health	No	Project accounting		6	WORK	Facilitated contract. Prepared SAS to conduct workshop.
	Economic Support Fund (ESF)	No		Improved control system			Coordinated and supervised a short-term local consultant
	USAID Health	Yes	Project accounting		10	WORK	Facilitated contract. Prepared SAS to conduct workshop.

TABLE 2 (con't)

Country	Project Name (1)	121d (2)	Nature of Assistance	Systems Developed	Training (3)		Indirect Intervention (4)	
					No.	Type		
SENEGAL (con't)	USAID Fertilizer	No	Program review				Reviewed and suggested improvements in scope of work for contract between USAID and local firms	
	Assistance to Senegalese Food Security Commission (CSA)	No	Financial management services				Contributed to scope of work. Developed strategies to be used by implementing local firm.	
	Health Project - Kaolack	Yes	Conduct financial feasibility of USAID-financed training center				Reviewed scope of work for a local firm and negotiation procedures with USAID	
	Property Assessment Project	No	Oversee program disbursements				Reviewed proposal and assisted in cost estimates for local firm	
	Manpower Training Project	No	Supervise disbursements of USAID-funded study				Coordinated and supervised local consultant	
	Municipality of Dakar	No	Cost accounting workshop			20	WORK	Assisted contractor (CESAG) in materials preparation and training strategy
	Rural Health II/Child Survival	Yes	Management of and reporting for local cost training disbursements	Disbursement tracking and reporting				Assistance to ACA to develop systems to manage and report on USAID local cost disbursements
TOTALS	Number of projects assisted:			95				
	Number of projects assisted subject to 121(d) certification:			46				
	Number of participants in workshops on USAID project accounting:			434	(1)	(6)		
	Number of workshops on USAID project accounting:			28	(6)			

TABLE 2 (con't)

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- NOTES: (1) Participants from projects who attended SRFMP workshops are not fully reported in this table. However, the complete list of SRFMP-sponsored workshops appears in Table 6.
- (2) Is the project subject to 121(d) certification?
- (3) How many people were trained? Was the training on-the-job (OJT) or in a workshop (WORK)?
- (4) If assistance for a project was provided by another organization (e.g., a local consulting firm), what was SRFMP's role in this intervention?
- (5) Information not reported.
- (6) Data from table 6.

TABLE 3

Output A2: Collaboration with other donors will result in improved financial management of their project funds. (1)

Country	Donor	Project Name (2)	Nature of Collaboration	Systems Developed	Training (3)		Indirect Intervention (4)
					No.	Type	
BURKINA FASO	World Bank	Engrais Vivriers	Close collaboration in entire CRPA FM standardization effort: CRPA FM evaluations, development of FM systems, writing of manuals, training of CRPA staff, training follow-up, and evaluation post follow-up	CRPA financial management system	1	OJT	
	UNICEF	Strengthening Health Planning	Facilitated collaboration between UNICEF & USAID on MOH FM improvement needs				
	Belgian Cooperation		Collaborated on cost accounting course for University of Ouagadougou				
	Dutch and German Cooperations	A.V.V.	Training in budgeting and management control		1	WORK	
CHAD	UNICEF	(Local agency administration)	Participation in SRFP accounting, planning and budgeting workshops		(5)	WORK	
			Inventory control		1	WORK	
	UNDP	(Local agency administration)	Program officer trained in planning and budgeting		1	WORK	
			Automation assistance and training for financial management		(5)		
			Program Support	Database of project funds, personnel	1	OJT	Facilitated contract with consultant
		Office of Promotion of Industry in Chad	Coordination of FM training; shared needs determinations		1	OJT	

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TABLE 3 (con't)

Country	Donor	Project Name (2)	Nature of Collaboration	Systems Developed	Training (3)		Indirect Intervention (4)	
					No.	Type		
CHAD (con't)	Fonds d'Aide de Coopération (FAC)		Coordinated development of BEC with professors financed by FAC					
		Road Rehabilitation	Coordination re: cost accounting work for OFNAR	Standardization of cost accounting system	1	OJT		
	World Bank		Coordination of FM training			1	OJT	
			Coordinated development of projects at MOF and provided recommendations on training needs and implementation for MOF personnel					
		Road Maintenance	Coordination re: cost accounting work for OFNAR	Standardization of cost accounting system				
		Planning Support	Reviewed status of financial management sector			1	OJT	
	International Development Association		Coordinated financial management of roads projects among donors					
	Aid and Cooperation Mission	Technical Assistance	Coordinated SRFMP activities with expatriate professors at the University of Chad			1	OJT	
		Chamber of Commerce	Coordination of FM training + methodologies			1	OJT	
	European Development Fund	Road Maintenance Reinforcement		Coordinated financial management of roads projects among donors				
			Coordination re: cost accounting work for OFNAR	Standardization of cost accounting system	1	OJT		
Food and Agriculture Fund	(Local agency administration)	Inventory control			1	WORK		

TABLE 3 (con't)

Country	Donor	Project Name (2)	Nature of Collaboration	Systems Developed	Training (3)		Indirect Intervention (4)
					No.	Type	
CHAD (con't)	CARECHAD		Payroll accounting	Standardized payroll accounting system	1	WORK	Facilitated workshop development and follow-up
	FAO	BIEP	Workshop on financial analysis of development projects		12	WORK	Assistance to Chadian consulting firm (implementing workshop) in needs assessment, development of program, & implementation
	Suisse Cooperation	DEFPA	Workshop on project management		20	WORK	Assistance to Chadian consulting firm (implementing workshop) in needs assessment, development of program, & implementation
GAMBIA	Overseas Development Authority (ODA)		Technical + administrative support for customs course		21	WORK	CTL assisted ODA with needs analysis, course management, and implementation of course for junior customs officers
	Commonwealth Fund for Technical Cooperation (CFTC)	(Assistance to MDI)	Coordination of all donors' efforts in financial management training and curriculum development at MDI				
	United Nations Development Program (UNDP)	(Assistance to MDI)	Coordination of all donors' efforts in financial management training and curriculum development at MDI				
	European Economic Community (EEC)	(Assistance to MDI)	Coordination of all donors' efforts in financial management training and curriculum development at MDI				

TABLE 3 (con't)

Country	Donor	Project Name (2)	Nature of Collaboration	Systems Developed	Training (3)		Indirect Intervention (4)
					No.	Type	
GAMBIA (con't)	Save the Children		Credit/Trade exhibition for villagers and small-scale entrepreneurs		200	WORK	SRFMP participated in exhibition
	Peace Corps	WID	Trained 13 PCVs and counterparts (in marketing and training) to train Gambian women		26	WORK	
	Various NGOs		Audit and FM training		11	WORK	
MALI	World Bank		Discussions re: existing business + management education available locally feasibility of such curriculum in a proposed university				
	UNDP	CEPAG	Coordination with CEPAG's workshop training program at ENA				
			Input into study of Malian training and educational facilities				
	Various: German, Canadian, and Dutch Cooperations, CARE, AFRICARE	(various)	Project accountants + managers participated in SRFMP workshops		(5)	OJT	
					(5)	WORK	
	Agence de Coopération pour le Développement International (Canada)	Centre de Formation des Animatrices Rurales	Assistance in designing an ag credit system		(5)	OJT	
				(5)	WORK		
	African Development Foundation		Project accounting				
	Coopération Canadienne; UNDP; Comité de Coordination des Actions des ONGs au Mali		Provided SRFMP-developed manuals on project FM				

TABLE 3 (con't)

Country	Donor	Project Name (2)	Nature of Collaboration	Systems Developed	Training (3)		Indirect Intervention (4)
					No.	Type	
MAURITANIA	FAC European Development Fund World Food Program German Cooperation		Design and implementation of CSA accounting system	General + management accounting systems			
	UNDP		Design and implementation of CSA accounting system				
		Food for Work (administered by CSA)	Review of proposed budget. Advice re: accounting and control systems, responsibilities of finance/administration staff				
			Designed and implemented accounting system and trained project accountant in its use	Accounting, financial analysis, reporting	2	OJT	Trained USAID Budget Analyst to provide these services
			Agricultural Tools	Devised exam to select candidate for project accountant			
	FAO			Assistance in computerization of CSA accounts			
	World Bank	Living Standards Measurement Survey		Basic accounting, financial analysis, reporting system	2	OJT	
NIGER	World Bank		Reviewed donor project financial management requirements in comparison to USAID requirements & discussed potential harmonization				
	CCCE						
	European Development Fund (FED)	Projet Groupement d'Intérêt Economique	Trained GIE staff in training technique for SSEs		2	WORK	
			Trained trains in basic accounting		11	WORK	SRFMP + FED/GIE staff collaborated on workshop implementation

TABLE 3 (con't)

Country	Donor	Project Name (2)	Nature of Collaboration	Systems Developed	Training (3)		Indirect Intervention (4)
					No.	Type	
SENEGAL	Common Fund	Projet Niébé	SRFMP evaluated management systems to develop standardized reporting requirements for Ministry of Rural Dev't				
	CILSS	Projet Fruitier	(same as above)				
		Projet CILSS Lutte Intégrée	(same as above)				
	European Development Fund	Projet Diagnostic Permanent	(same as above)				
		Projet Périmètres Maraichers	(same as above)				
		Projet Semences Légumières	(same as above)				
	International Fund for Agricultural Development	Projet Lutte Contre les Nématodes	(same as above)				
	German Cooperation	Projet Mais	(same as above)				
	FAC, Saudi Arabia, and World Bank	Projet de Développement au Sénégal et au Casamance	(same as above)				
	Saudi Arabia, OPEC, Swiss Cooperation, and African Development Bank	Projet Anambe	(same as above)				
Islamic Development Bank	Projet de Développement Rural Intégré de MBoro-louga	(same as above)					
Netherlands	(All West African Projects)	Discussed project accounting and control. Proposed strategy to use local firms to conduct management consulting + audit activities for \$60 million aid program to West Africa.					

TABLE 3 (con't)

Country	Donor	Project Name (2)	Nature of Collaboration	Systems Developed	Training (3)		Indirect Intervention (4)
					No.	Type	
SENEGAL (con't)	International Labor Organization	Assistance to CESAG	Development of SME development unit at CESAG through integration of Unit's personnel into SRFMP SME programs				
	Peace Corps	SME Program	Trained PCVs to establish SME programs in Kaolack, Ziguinchor, Bignona and Oussouye		4	WORK	
					4	OJT	
	Catholic Relief Service	SME Program	Assistance in developing SME program				
			Workshop for SMEs in Kaolack		27	WORK	Advisor to ACA, which implemented this work
	Frederick Ebert Foundation	(Artisan training)	Assistance in developing management program for artisans				
			Development and test of accounting system for auto mechanics	Basic accounting system			Advisor to ACA, which implemented this work
French Immigration Office	(Assistance to Senegalese Returning from France)	Integration of returning Senegalese into SRFMP SME programs					
ORSTOM	Informal Sector Study	Provided SME contacts to ORSTOM researchers					
Canadian International Development Agency	Training and Development	Development of accounting system for wood and metal working enterprises				Advisor to ACA, which implemented this work	
TOTALS	Number of different donors assisted:		28				
	Number of donor projects assisted:		29				

TABLE 3 (con't)

- NOTES: (1) Activities shown in this table include all activities SRFMP conducted in collaboration with or in support of other donors. They are not necessarily limited to improved accounting for donor projects.
- (2) Participants from donor projects who attended SRFMP workshops are not fully reported here. However, the complete list of SRFMP-sponsored workshops appears in table 6.
- (3) How many people were trained? Was the training on-the-job (OJT) or in a workshop (WORK)?
- (4) If assistance to a donor was provided by another organization (e.g., a local consulting firm), what was SRFMP's role in the intervention?
- (5) Information not reported.

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TABLE 4

Output B1: Host country public sector and parastatal organizations will utilize sound financial management techniques in managing their own resources and in planning new development projects.

Country	Organization	Nature of Assistance/Intervention	Systems Developed	Training (1)		Indirect Intervention (2)
				No.	Type	
BURKINA FASO	MOA: CRPAs	Evaluation of FM system of CRPAs	Standardized system including: basic accounting, purchases on credit, sales on credit, cash operations, miscellaneous transactions, adjusting entries, budgeting			
		Development of standardized accounting system				
		Development of 7 procedural manuals				
		Training of accounting, FM, and administrative personnel in standardized system		352	(3)	WORK
		Follow-up visits for implementation of standardized accounting system		(4)	OJT	
		Evaluation of CRPA implementation of FM system				
	MOA: SAG	Training of SAG staff and collaboration of entire CRPA standardization effort	7	OJT		
	FEER (Ministry of Water)	Analysis + improvement of accounting system	2	WORK		
		Development and later updating of procedural manual for automated accounting system				
	Aménagement des Vallées des Voltas	General accounting				
Ministry of Health: DAAF	Analysis & evaluation of entire FM system	13	WORK			
	Development of procedural manual; training in procedures					
	Development of a FM improvement program					

TABLE 4 (con't)

Country	Organization	Nature of Assistance/Intervention	Systems Developed	Training (1)		Indirect Intervention (2)
				No.	Type	
BURKINA FASO (con't)		Identified and recommended appropriate hardware and software for the financial management improvement program				
		Procedural manual for the computerized financial management system				Supervised a local consultant and provided technical assistance
		Provided in-house training in software (DOS, LOTUS, DBASE and WordPerfect) for the director of the DAAF (40 days) + personnel		4	OJT	
		Designed a DBASE system for personnel planning + monitoring of MOH	Computerized personnel planning	1	OJT	
	National Statistics Institute	Training in budgeting and management control		1	WORK	
CAPE VERDE	Empresa Publica de Abastecimiento (EMPA)	Review of EMPA's cost accounting system (for PL480 commodities) and reporting system to USAID	Reporting system			
	Ministry of Rural Development + fisheries	Review of project accounting at both project and ministerial levels including budgeting, reporting, filing				
		Improved inventory accounting	Revised IA system	18	WORK	
	MOF/National Development Fund	Review of financial management system for PL480 generated funds and their expenditure	System to maintain discrete accounts for PL480 generated funds			
CHAD	Various Ministries	Training in project accounting, budgeting and planning			(4)	
	National Roads Office (OFNAR)	Various FM and related training	Cost accounting	1	OJT	
			Decision matrix for budgeting	1	OJT	
			Planning and budgeting procedures	11	WORK	
			Inventory control	1	WORK	

TABLE 4 (con't)

Country	Organization	Nature of Assistance/Intervention	Systems Developed	Training (1)		Indirect Intervention (2)	
				No.	Type		
CHAD (con't)	OFNAR (con't)		Recurrent cost payment procedures	4	OJT		
		Payroll accounting	Standardized payroll accounting system	6	WORK	Facilitated workshop development and follow-up	
	Ministry of Health	Analysis of recurrent costs of health planning system	Cost accounting	3	OJT	Facilitated contract + implementation	
	Pharmat	Facilitated training needs determination					
	National Cereals Office	Inventory control			1	WORK	
		Payroll accounting		Standardized payroll accounting system	3	WORK	Facilitated workshop development and follow-up
	National Quarry Office	Inventory control			1	WORK	
	National Horticulture Development Office	Inventory control			1	WORK	
	National Rural Development Office	Inventory control			1	WORK	
		Payroll accounting		Standardized payroll accounting system	2	WORK	Facilitated workshop development and follow-up
	National Office of Laborers	Payroll accounting		Standardized payroll accounting system	2	WORK	Facilitated workshop development and follow-up
	National Office of Post and Telecommunications	Payroll accounting		Standardized payroll accounting system	2	WORK	Facilitated workshop development and follow-up
Ministry of Finance	Established commission responsible for developing an inventory accounting system. As a result President signed decree to ensure that IA system is established.			6	OJT		
GAMBIA	MOA Ministry of Health, Labor & Social Welfare Ministry of Works & Communications	Needs determination for eventual storekeeping workshop		7	WORK		
		Training for mid-level storekeeping personnel		9	WORK		

TABLE 4 (con't)

Country	Organization	Nature of Assistance/Intervention	Systems Developed	Training (1)		Indirect Intervention (2)
				No.	Type	
GAMBIA (con't)	Office of Accountant General	Training for mostly mid-level personnel in FM, audit		50	WORK	
		Training in computer auditing		5	WORK	
	Office of Auditor General	Training for mostly mid-level employees in FM, audit		51	WORK	
		Training in computer auditing		9	WORK	
	Livestock Marketing Board	Training in FM		2	WORK	
	Gambia Utilities Corporation	Training in FM, audit		2	WORK	
	Gambia Public Transport Corporation	Training in FM, audit		2	WORK	
	GAMTEL	Mid-level employee training: FM and audit		8	WORK	
		Training in management by objectives		14	WORK	
		Training in managing a service company		14	WORK	
		Training in computer auditing		1	WORK	
	Central Bank of the Gambia	Training in FM, audit		2	WORK	
	Department of Customs and Exercise	Training in customs management		25	WORK	
	Gambia Ports Authority	Training in FM, audit		4	WORK	
	Ministry of Local Government and Lands	Training in supplies and materials management		10	WORK	
	Various parastatals	Training in marketing research		13	WORK	
Mid-level employee training: FM and audit			10	WORK		

TABLE 4 (con't)

Country	Organization	Nature of Assistance/Intervention	Systems Developed	Training (1)		Indirect Intervention (2)
				No.	Type	
GAMBIA (con't)	Ministry of Agriculture	Study of financial administration & research management capacity and recommendation for improvement				
		Training in resource allocation and mangement		10	WORK	
		Training in program-based budgets		9	WORK	
		Management consulting for Soil and Water Management Unit				CTL leader of MDI consultancy
	Internal Audit Division	Training in audit		5	WORK	
	GOTG-cadet administrators	Training in management by objectives		9	WORK	
	Gambia Produce Marketing Board	Mid-level employee training: FM and audit		13	WORK	
		Training in computer auditing		2	WORK	
	MDI	Training for new employees: audit		2	WORK	
	Ministry of Education	Training in budgeting and finance		10	WORK	
Banjul City Council	Mid-level employee training: FM		1	WORK		
Ministry of Finance and Trade	Management consultancy for improved management of Ministry				CTL part of MDI consulting team	
Ministry for Local Government	Training in audit, computer auditing		2	WORK		
MALI	Ministry of Finance Contrôle d'Etat National Treasury	Training in audit techniques		24	WORK	
		Simplification of national IA system: - training in current system - recommendations for improvement		15	WORK	
	Ministry of Finance	Semi-weekly meetings with committee to simply IA accounting system	Simplified national IA system	8	OJT	

TABLE 4 (con't)

Country	Organization	Nature of Assistance/Intervention	Systems Developed	Training (1)		Indirect Intervention (2)
				No.	Type	
MALI (con't)		Development of simulation to test system				
		Seminar to test system. Finalization of proposed system.		20	WORK	
		Presentation of proposed system in seminar to 80 GRM representatives				
		Submission of proposed system to GRM for official approval				
		TOT for eventual GRM trainers		11	WORK	
		Development of procedural manual				
		Development of model workshop plan				
		Workshop for inventory accountants		30	WORK	
MAURITANIA	CSA	Design + implementation of comprehensive financial and managerial accounting system	General accounting Management accounting Obligations accounting	14	OJT	
		Training of divisional assistant managers in preparation of divisional budgets and senior accountants in their consolidation	Standardized format and supporting documentation for divisional/consolidated budget	7	WORK	
				5	OJT	
		Review of Food for Work Unit's proposed budget; provision of technical advice re: accounting systems and separation of responsibilities				
		Design and implementation of accounting systems in the Food for Work Unit	Basic accounting, financial analysis, and reporting	2	OJT	Trained USAID FFP Budget Analyst to provide these services
	Direction de la Statistique et Comptabilité Nationale	Implementation of accounting system at LSMS project	Project accounting, financial analysis, reporting	2	OJT	
NIGER	NOP and MOF	Training in project accounting		7	WORK	

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TABLE 4 (con't)

Country	Organization	Nature of Assistance/Intervention	Systems Developed	Training (1)		Indirect Intervention (2)
				No.	Type	
NIGER (con't)	MOP: Direction du Financement des Investissements		Automated system for tracking expenditures of all donor projects in Niger	1	OJT	
	MOP: Secrétariat du Comité de Gestion	Analyze budgets by counterpart sub- project; input financial data into automated system to track expenditures vs budget		1	OJT	
		Verified data entry by SCG accountant in automated system; made modifications in systems as required		1	OJT	
			Participated in modifica- tion/standardization of accounting and budget systems for counterpart- funded projects			
		Participated in revision of financing request guide for both Ag & Health Sector Grants				
		Recruitment of accounting expert for Health Sector Grant				
		Study of cost recovery and accounting system for Niamey hospital		1	OJT	Identified and provided technical assistance to local consultant conducting this work
	MOF, MOP, MOA, Ministry of Animal Resources	Participation in various workshops		(4)	WORK	
	MOP	Liaised with Ernst & Young team studying decentralization of Project FM				
	INRAN		Gas coupon management system			

TABLE 4 (con't)

Country	Organization	Nature of Assistance/Intervention	Systems Developed	Training (1)		Indirect Intervention (2)	
				No.	Type		
SENEGAL	Ministry of Finance	Review of IA system					
		Workshop to recommend improvements to system		25	WORK		
		IA procedures manual	Revised national IA system				
		Development of all workshop materials to train inventory accountants					
		Trained GOS inspectors & controllers in IA system			25	WORK	
		TOT for GOS inspectors & controllers			13 11	WORK OJT	
		Training of inventory accountants in revised IA system: 32 workshops; trained accountants in all ministries & regions		800	WORK	For last 10 workshops SRFMP provided general oversight only to TFU which has training responsibility	
		Ministries of:	Regions of:				
		Foreign Affairs	Diourbel				
		Tourism	Tambacounda				
		Social Development	Fatick				
		Public Works	Kolda				
		Education	Ziguinchor				
		State	Thiès				
		Animal Resources	Kaolack				
		Youth & Culture	Louga				
		Communications	St. Louis				
		Justice					
		Plan					
		Industry					
		Urban Development					
		Health					
		Commerce					
		Finance					
		Environment					
		Interieur					
		Rural Development					

TABLE 4 (con't)

Country	Organization	Nature of Assistance/Intervention	Systems Developed	Training (1)		Indirect Intervention (2)
				No.	Type	
SENEGAL (con't)	Ministry of Finance (con't)	Development of IA monitoring checklist + training of inspectors + controllers in its use		20	WORK	SRFMP provided general oversight: follow-up is responsibility of TFU and controllers + inspectors
		Development of IA training and follow-up unit within MOF		2	OJT	
		Periodic follow-up of IA system				
		Evaluation of training and development of follow-up activities with inspectors and controllers				
	Assistance in identifying GOS training funds for use by TFU					
	SONADIS	Needs assessment with top management to assess financial management consulting and training needs				
	Eaux et Forêts	Accounting systems development for tree planting enterprises	Basic accounting system			Advisor to ACA, which implemented this work
	National Office for Professional Training	Training program for retail boutiques	Basic accounting system			Advisor to ACA, which implemented this work
		Training of trainers for staff of this office		2	WORK	
TOTALS	Number of government services and parastatals assisted:			99		

- NOTE: (1) How many people were trained? Was the training on-the-job (OJT) or in a workshop (WORK)?
- (2) If assistance for a project was provided by another organization (e.g., a local consulting firm), what was SRFMP's role in this intervention?
- (3) This number represents total number of participants in workshops, not individuals trained. Many participants attended more than one workshop.
- (4) Information not reported.

TABLE 5

Output B2: Private sector individuals and firms will utilize improved financial management techniques in managing their own resources.

Country	Firm/Individual	Nature of Business	Nature of Intervention	Systems Developed	Training (1) No. Type	Indirect Intervention (2)
BURKINA FASO	Various		Training needs determination with Chamber of Commerce			
	SINAC	Shoe manufacturer	Cost accounting		1 WORK	
	RAN	Service industry	Cost accounting		1 WORK	
	SOPAL	Distillery	Cost accounting		1 WORK	
			Budgeting and management control		1 WORK	
	FASO PLAST	Plastics	Cost accounting		2 WORK	
	CCVA	Automotive	Cost accounting		2 WORK	
	SAP	Tires	Cost accounting		1 WORK	
	FASO KOODO	Agricultural coop.	Cost accounting		1 WORK	
	SAEL	Electrical works	Cost accounting		1 WORK	
	APICOMA	Agricultural equipment	Cost accounting		1 WORK	
	SO ¹ BO	Soap manufacturer	Cost accounting		2 WORK	
	SIBAM	Arms/munitions	Cost accounting		1 WORK	
	COFA	Candy manufacturer	Cost accounting		1 WORK	
	AMK	Metalworks	Cost accounting		1 WORK	
	SAVANA	Soft drinks	Cost accounting		1 WORK	
			Budgeting and management control; follow-up		1 WORK	
	Pharmacie Kamin	Pharmacy	Cost accounting		1 WORK	
			Budget accounting and management control		1 WORK	

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TABLE 5 (con't)

Country	Firm/Individual	Nature of Business	Nature of Intervention	Systems Developed	Training (1)		Indirect Intervention (2)
					No.	Type	
BURKINA FASO (con't)	Pharmacie Kamin (con't)		Review of FM systems				
	SONICO	Match manufacturer	Cost accounting		1	WORK	
	COVEHI	Tile manufacturer	Cost accounting		1	WORK	
	CITEC	Oil Refinery	Cost accounting		1	WORK	
			Budgeting and management control		1	WORK	
	BUMIGEB	Mineral Exploitation	Cost accounting		1	WORK	
			Budgeting and management control		1	WORK	
	SEG	Construction	Cost accounting		1	WORK	
	ONBAH	Hydraulics	Cost accounting		2	WORK	
	CBTM	Metal	Cost accounting		1	WORK	
	Pharmacie du Houet	Pharmacy	Cost accounting		1	WORK	
	GMB	Flour Mill	Cost accounting		1	WORK	
			Budgeting and management control; follow-up		1	WORK	
	SOFITEX	Textiles	Cost accounting		2	WORK	
			Budgeting & management control		7	WORK	
	SOSUCO	Sugar	Cost accounting		1	WORK	
			Budgeting and management control		2	WORK	
	Pharmacie Siyari	Pharmacy	Cost accounting		1	WORK	
	ENC	Construction	Cost accounting		1	WORK	
	SONABEL	Electrical	Cost accounting		1	WORK	
DIAFA	Spare Parts	Cost accounting		1	WORK		
Chamber of Commerce	Service	Cost accounting		7	WORK		

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TABLE 5 (con't)

Country	Firm/Individual	Nature of Business	Nature of Intervention	Systems Developed	Training (1)		Indirect Intervention (2)
					No.	Type	
BURKINA FASO (con't)	SNTH	Transport	Budgeting and management control		1	WORK	
	MATECO	Finance	Budgeting and management control		1	WORK	
	CGP	Price Control	Budgeting and management control		1	WORK	
	ONBA	Management	Budgeting and management control		1	WORK	
	SOFAPIL		Budgeting and management control		1	WORK	
	Burkina Shell	Fuel Retailer	Budgeting and management control		1	WORK	
	CSPPA	Trading	Budgeting and management control		1	WORK	
	SCFB	Transport	Budgeting and management control		1	WORK	
	SONICO	Trading	Budgeting and management control		1	WORK	
	SOREMIE	Mining	Budgeting and management control		1	WORK	
	CCIA	Service	Budgeting and management control		2	WORK	
	SOCIFA	Motorcycle manufacturer	Budgeting and management control		1	WORK	
	ONP	Service	Budgeting and management control; follow-up		2	WORK	
	ONPP	Drilling control	Budget accounting and management control		1	WORK	
	NIKIEMA	Construction	Diagnosis of FM systems	Revised general system			Identification of a local consultant to produce balance sheets and to classify inventory
			Guidance in selecting hardware & software	Inventory accounting system			
	Le Mobilier	Iron and wood work	Diagnosis of FM improvement needs Follow-up	Design of a tailored simplified accounting system	1	OJT	

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TABLE 5 (con't)

Country	Firm/Individual	Nature of Business	Nature of Intervention	Systems Developed	Training (1)		Indirect Intervention (2)
					No.	Type	
BURKINA FASO (con't)	Le Regal	Restaurant	Diagnosis of FM improvement needs Follow-up	Design of a tailored simplified accounting system	1	OJT	
	SOBUR-TOUR	Car Rental	Diagnosis of FM improvement needs Follow-up	Design of a tailored simplified accounting system	1	OJT	
	LAMOYE	Construction	Diagnosis of FM improvement needs				
CAPE VERDE	10 Commercial businesses		Training in basic FM and national accounting plan	Basic accounting system	14	WORK	Trained private accounting firm to provide training
			Follow-up		10	VISITS	
CHAD	Price Waterhouse/ Abidjan	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				
	Mécanique Générale	Mechanics	Trained accountant in inventory control		1	WORK	
	Coopérative Transporteurs Tchadiens	Trucking	Payroll accounting	Standardized payroll accounting system	2	WORK	Facilitated workshop development & follow-up activities
	Garage Mécanique Général	Auto Repair	Payroll accounting	Standardized payroll accounting system	1	WORK	Facilitated workshop development & follow-up activities
	Cotontchad	Cotton marketing	Payroll accounting	Standardized payroll accounting system	1	WORK	Facilitated workshop development & follow-up activities
	Préservatrice Foncière d'Assurance	Insurance	Payroll accounting	Standardized payroll accounting system	2	WORK	Facilitated workshop development & follow-up activities

TABLE 5 (con't)

Country	Firm/Individual	Nature of Business	Nature of Intervention	Systems Developed	Training (1)		Indirect Intervention (2)
					No.	Type	
CHAD (con't)	Pharmacie de la Fontaine	Pharmacy	Payroll accounting	Standardized payroll accounting system	1	WORK	Facilitated workshop development & follow-up activities
	Al Akhbar	Bookstore	Payroll accounting	Standardized payroll accounting system	1	WORK	Facilitated workshop development & follow-up activities
	La Tchadienne	Hotel	Payroll accounting	Standardized payroll accounting system	2	WORK	Facilitated workshop development & follow-up activities
	Société Tchadienne d'Exploitation des Ressources Animales	Dairy	Payroll accounting	Standardized payroll accounting system	2	WORK	Facilitated workshop development & follow-up activities
	Société d'Equipe-ment Technique Agro-Alimentaire	Retail food	Payroll accounting	Standardized payroll accounting system	1	WORK	Facilitated workshop development & follow-up activities
	Société Tchadienne d'Approvisionnement et de Commercialisation	Wholesale	Payroll accounting	Standardized payroll accounting system	1	WORK	Facilitated workshop development & follow-up activities
	Banque Tchadienne de Crédits et de Dépôts	Bank	Payroll accounting	Standardized payroll accounting system	1	WORK	Facilitated workshop development & follow-up activities
	Société Tchadienne d'Eau et d'Electricité	Utility	Payroll accounting	Standardized payroll accounting system	2	WORK	Facilitated workshop development & follow-up activities
	Société de Développement du Lac	Development	Payroll accounting	Standardized payroll accounting system	1	WORK	Facilitated workshop development & follow-up activities
	PHARMAT	Drugs	Payroll accounting	Standardized payroll accounting system	1	WORK	Facilitated workshop development & follow-up activities
Télécommunications Internationales du Tchad	Communications	Payroll accounting	Standardized payroll accounting system	3	WORK	Facilitated workshop development & follow-up activities	

TABLE 5 (con't)

Country	Firm/Individual	Nature of Business	Nature of Intervention	Systems Developed	Training (1)		Indirect Intervention (2)
					No.	Type	
CHAD (con't)	Shell - Tchad	Petrol	Payroll accounting	Standardized payroll accounting system	1	WORK	Facilitated workshop development & follow-up activities
	Banque Internationale pour l'Afrique au Tchad	Bank	Payroll accounting	Standardized payroll accounting system	2	WORK	Facilitated workshop development & follow-up activities
	Boissons et Glacières du Tchad	Soft Drinks	Payroll accounting	Standardized payroll accounting system	1	WORK	Facilitated workshop development & follow-up activities
	SOCOA - Tchad	Car Dealer	Payroll accounting	Standardized payroll accounting system	1	WORK	Facilitated workshop development & follow-up activities
	Star Nationale	Insurance	Payroll accounting	Standardized payroll accounting system	1	WORK	Facilitated workshop development & follow-up activities
	ETB	Construction	Payroll accounting	Standardized payroll accounting system	1	WORK	Facilitated workshop development & follow-up activities
	INADES	Religious	Payroll accounting	Standardized payroll accounting system	1	WORK	Facilitated workshop development & follow-up activities
	AFF	Meat	Payroll accounting	Standardized payroll accounting system	1	WORK	Facilitated workshop development & follow-up activities
	Cooperative of Construction Contractors	Construction	Basic accounting systems development	Simplified accounting	4	OJT	
Cooperative of Taxi Owners	Taxis	Basic accounting systems development	Simplified accounting	4	OJT		
GAMBIA	Banjul Rotary Club	Service Club	Participation at meetings				
	(5)	Poultry Farm	Financial management review				
	Rural Village Members	Villagers and Small-Scale Entrepreneurs	Credit/Trade Exhibition		200	WORK	

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TABLE 5 (con't)

Country	Firm/Individual	Nature of Business	Nature of Intervention	Systems Developed	Training (1)		Indirect Intervention (2)	
					No.	Type		
GAMBIA (con't)	Employees	Hotels	Team building		43	WORK		
			Training in providing service to your customers		43	WORK		
	Various (HRDA Project)	Women's small businesses Participated in private sector training needs assessment	Marketing		26	WORK		
			Accounting	Training in FM for private sector	3	WORK		
	High School Graduates		Training in entrepreneurship		22	WORK		
	Students at GTTI		(same as above)		18	WORK		
	Women's Cooperatives		(same as above)		4	WORK		
MALI	FIDAF (French owned)	Accounting firm	Discussions on using firms on contract basis to conduct systems reviews and other work required by USAID					
	Audit Comptable	(same as above)						
	Deloitte, Haskins, and Sells/Abidjan	Accounting firm	Collaboration on systems review, design and development of procedural manuals for Integrated Family Planning Project					
	Chamber of Commerce	Service	Exploratory discussions on dissemination of information and practices					
	14 Medical Offices/clinics			Training in basic accounting system		15	WORK	
				Follow-up		10	VISITS	
Planters' Cooperative			Budgeting; financial statement preparation and presentation; monthly bank reconciliations		5	OJT		

TABLE 5 (con't)

Country	Firm/Individual	Nature of Business	Nature of Intervention	Systems Developed	Training (1)		Indirect Intervention (2)
					No.	Type	
MAURITANIA	Helios	Arthur Young Affiliate	Explored possibility of their services being used by USAID controller's office				
	COGITREM	Confectioner	Cost accounting development/improvement	Basic cost accounting system	1	WORK	
	MAPROMA	Perfumes	Cost accounting development/improvement	(same as above)	1	WORK	
	SIPE-CARTON	Packaging	Cost accounting development/improvement	(same as above)	1	WORK	
	SNIM	Mining	Cost accounting development/improvement	(same as above)	1	WORK	
	SOBOMA	Soft Drinks	Cost accounting development/improvement	(same as above)	1	WORK	
	SODIA	Automotive	Cost accounting development/improvement	(same as above)	1	WORK	
	SONELEC	Electricity & Water	Cost accounting development/improvement	(same as above)	1	WORK	
	STPN	Transport	Cost accounting development/improvement	(same as above)	2	WORK	
	CFPP	Training	Cost accounting development/improvement	(same as above)	1	WORK	
	SOMAH	Kitchen Utensils	Cost accounting & financial projections	(same as above)	1	OJT	
	COMAF	Paper Products	Cost accounting & financial projections	(same as above)	1	OJT	
FAMO	Macaroni & Couscous	Cost accounting development/improvement	(same as above)	1	WORK	Facilitated contract with local consultant for future assistance	
				1	OJT		
	Business women in handicrafts coop	Handicrafts	FM training needs assessment for USAID	(same as above)			

TABLE 5 (con't)

Country	Firm/Individual	Nature of Business	Nature of Intervention	Systems Developed	Training (1) No. Type	Indirect Intervention (2)
NIGER	Cabinet Bawa	Accounting firm	Audit of American School			Facilitated contract assisted implementation
	Fiduciare France	Arthur Andersen affiliate	Explored possible collaboration with SRFMP			
	TOUT ELEC	Computer sales & service	Training needs assessment			Assisted CNPG with preparation of questionnaire and assessment
	SONIA	Food preparation	(same as above)			(same as above)
	ENTRELEC	Electrical supplies & repair	(same as above)			(same as above)
	ENITRAP	Paper products production	(same as above)			(same as above)
	American School of Niamey		Implementation of accounting system	Development of automated accounting system		
	(HRDA Project)		Participated in private sector training needs assessment			
	13 Private Medical Offices and Clinics		Training in use of basic accounting system	Adaption of FM system from SRFMP/Senegal	22 WORK	
			Follow-up visits to ensure implementation of system		170 VISITS	
SONITAN	Leather Products		Analyzed financial effects of privatization on firm			Contracted with local audit firm to complete study
	11 Tailors		Basic accounting system		11 WORK	
SENEGAL	Arthur Young Arthur Andersen Coopers & Lybrand	Accounting firm	Familiarization meetings to explain project objectives and firms' interest in developing management consulting departments			

TABLE 5 (con't)

Country	Firm/Individual	Nature of Business	Nature of Intervention	Systems Developed	Training (1)		Indirect Intervention (2)
					No.	Type	
SENEGAL (con't)	Price Waterhouse	Accounting firm	Project prepared scope of work for PW's contract with USAID Family Health and Population Project. Assisted PW in consulting and workshop training methodologies.				
	Le Continu	Printing Company	Work sessions with company managers and employees to explain internal organizational procedures				
	EFAM	Metal Fabrication		Internal financial management procedures			
	SONABANQUE	Financial Institution	PT studied and documented institution's interest calculations and accounting procedures for use in future workshop for businesses, started by university graduates, which SONABANQUE finances				
	40 Bakeries: (3) Members of Maitrisard Baker's Association	Bakeries	Needs assessment Collaboration with BMC to develop accounting system Test, refinement, and finalization of system TOT for BMC 6 workshop in basic accounting system One-day follow-up visits to bakeries	Simplified accounting system			
					4	WORK	
				110	WORK		
				202	VISITS		Follow-up conducted primarily by BMC w/SRFMP general supervision/guidance

TABLE 5 (con't)

Country	Firm/Individual	Nature of Business	Nature of Intervention	Systems Developed	Training (1)		Indirect Intervention (2)
					No.	Type	
SENEGAL (con't)	40 Bakeries (con't)		Development of themes for one-day workshops. Conduct of 11 such workshops. Themes included: - bank reconciliation - journal vouchers - filing - reducing costs - ratio analysis - calculating break-even point - cost of goods sold - cash management & control - cash flow forecasting - balance sheet preparation - writing feasibility studies.		197 (4)	WORK	Under general SRFMP supervision/guidance BMC has primarily responsibility for development of themes and conduct of workshops.
	135 Tailor Shops: (3) Dakar Kaolack Ziguinchor Bignona		Needs assessment Collaboration with sector reps to develop accounting system Test, refinement, and finalization system	Simplified accounting system			
			TOT for sector reps		(5)	WORK	
			11 Workshops in basic accounting system		242	WORK	
			Development of themes for one-day workshops. Conduct of 21 such workshops. Themes included: - cost of goods sold - ratio analysis - balance sheet preparation - balance sheet analysis - credit collection - return on equity - creation of a professional association		372 (4)	WORK	
			Follow-up visits (1/2 - 1 day)		627	VISITS	

TABLE 5 (con't)

Country	Firm/Individual	Nature of Business	Nature of Intervention	Systems Developed	Training (1)		Indirect Intervention (2)	
					No.	Type		
SENEGAL (con't)	20 Medical offices/ clinics		Needs assessment					
			Collaboration with sector reps to develop accounting system	Simplified accounting system				
			Test, refinement, and finalization of system					
			TOT for sector reps			(5)	WORK	
			3 workshops in basic accounting system			48	WORK	
			Development of themes for one-day workshops. Conduct of 4 such workshops. Themes included: - bank reconciliation - ratio analysis - bad debt provision - balance sheet preparation - credit collection - return on equity			58 (4)	WORK	
	15 Poultry Farms		One-day follow-up visits				125	VISITS
			Needs assessment					
			Collaboration with sector reps to develop accounting system	Simplified accounting system				
			Test, refinement, and finalization of system					
			TOT for sector reps			(5)	WORK	
			3 workshops in basic accounting system			53	WORK	
			Development of themes for one-day follow-up workshop. Conduct of workshop on ratio analysis and feed cost determination.			12	WORK	
			One-day follow-up visits			88	VISITS	

TABLE 5 (con't)

Country	Firm/Individual	Nature of Business	Nature of Intervention	Systems Developed	Training (1)		Indirect Intervention (2)
					No.	Type	
SENEGAL (con't)	58 Retail Boutiques (3)		Needs assessment				All activities conducted by ACA under contract to USAID. CTL provided general oversight.
			Collaboration with sector reps to develop accounting system	Simplified accounting system			
			Test, refinement, and finalization of system				
			TOT for sector reps		4	WORK	
			5 Workshops in basic accounting system		126	WORK	
			Development of themes for one-day workshops. Conduct of 6 such workshops. Themes included: - cash flow forecasting - ratio analysis - inventory techniques - procedures manual		136 (5)	WORK	
		Development and finalization of procedures manual					
		One-day follow-up visits		191	VISITS		
	Auto Mechanics		Needs assessment				All activities conducted by ACA general oversight by CTL.
		Collaboration with sector reps to develop accounting system	Simplified accounting system				
		Test of system					
		Tree Planting Enterprises		Needs assessment			(same as above)
			Collaboration with sector reps to develop accounting system	Simplified accounting system			
			Test of system				
	Wood and Metal Working Enterprises		Needs assessment			(same as above)	
			Collaboration with sector reps to develop accounting system	Simplified accounting system			

TABLE 5 (con't)

TOTALS	Number of businesses assisted:	432
	Estimated number of private sector owners and employees assisted:	800
	Number of workshops on private sector FH:	85 (6)

- NOTES: (1) How many people were trained? Was the training on-the-job (OJT) or in a workshop (WORK)? In the case of follow-up visits to business sectors where SRFMP worked with many firms, VISITS indicates the number of follow-up visits. During each visit, OJT is normally provided, and more than one person may receive OJT.
- (2) If assistance for a project was provided by another organization (e.g., a local consulting firm), what was SRFMP's role in this intervention?
- (3) Estimated number individual business.
- (4) This number represents total number of participants. Many individuals participated in a number of different follow-up workshops.
- (5) Information not reported.
- (6) Data from Table 6.

TABLE 6
SRFMP WORKSHOPS

Output B4: The numbers of trained accountants and financial managers in the Sahel will increase and their status will improve.

Country	Topic	Dates	Hrs Per Day	Participants		Facilitator/Coordinator	
				No.	Nature	CTL or TC (1)	Other No. Nature
BURKINA FASO	Inventory control	11/4-7/86	(2)	15	USAID project accountants and financial managers	CTL (Org)	2 STMs
	Standardized CRPA accounting: general system	(2)	(2)	7	Members of Direction de Contrôle et Gestion	CTL (Org)	2 STMs
	Accounting for Purchases on credit (CRPAs)	(2)	(2)	7	Members of Direction de Contrôle et Gestion	CTL (Org)	2 STMs
	Accounting for sales on credit (CRPAs)	(2)	(2)	7	same as above	CTL (Org)	2 STMs
	OCAM system + CRPA chart of accounts	7/20-24/87	7	26	Admins, financial managers, chief accts, accts	CTL (Org)	2 STMs 1 World Bank Consultant 2 DCG
	General and subsidiary ledgers (CRPAs)	8/10-14/87	7	36	Admins, financial managers, chief accts, accts, asst accts	CTL (Org)	(same as above)
	Internal control and accounting for purchases on credit (CRPAs)	8/26-28/87	7	42	Admins, financial managers, chief accts, accts, asst accts, purchase officers	CTL (Org)	(same as above)
	Internal control and accounting for sales on credit (CRPAs)	11/9-11/87	7	37	Admins, financial managers, chief accts, accts, asst accts, purchase officers	CTL (Org)	(same as above)
	Project accounting	11/21/87	5	6	USAID accountants	CTL (Org)	2 STMs
	Automation of project accounting	11/28/87	5	6	USAID accountants	CTL (Org)	2 STMs
Internal control and accounting for cash operations (CRPAs)	12/14-18/87	7	38	Admins, financial managers, chief accts, accts, asst accts	CTL (Org)	2 STMs 1 World Bank Consultant 2 DCG	

TABLE 6 (con't)

Country	Topic	Dates	Hrs Per Day	Participants		Facilitator/Coordinator		
				No.	Nature	CTL or TC (1)	Other	
						No.	Nature	
BURKINA FASO (con't)	Internal control and accounting for payment by check, bank reconciliation (CRPAs)	1/26-28/88	7	35	Admins, financial managers, chief accts, accts, asst accts	CTL (Org)	(same as above)	
	Accounting for miscellaneous transactions and preparing adjusting journal entries (CRPAs)	3/10-14/88 (4 days)	7	32	Admins, financial managers, chief accts, accts, asst accts	CTL (Org)	2	STMs
	Standardized accounting system for CRPAs and principles of internal control	5/11-14/88	7	22	Directors, admins, financial accts, chief accts, accountants	CTL (Org)	(same as above)	
	Review of FM procedures MOF/DAAF	12/6-7/88	7	13	Accts, FM personnel	CTL (Coord)	2	STMs
	Follow-up to implementation of standardized accounting system	12/12-17/88	7	17	CRPA accts, FM personnel	CTL (Coord)	2	STMs
	Information gathering and recommendations for training in budget for CRPAs	3/13-14/89	7	27	CRPA accts, FM personnel	CTL (Coord)	1	World Bank Consultant
	Budgeting	4/24-28/89	7	33	CRPA accts, FM personnel	CTL (Coord)	2	STMs
	Cost accounting	1/27-2/3/89	6	27	Accts, FM personnel	CTL (Coord)	1	World Bank Consultant
	Cost accounting	6/19-23/89	7	16	Accts, FM personnel	CTL (Coord)	2	STMs
	Budgeting and management control	12/11-16/89	5	22	Private sector accountants	CTL (Coord)	2	STMs
	Budgeting and management control	2/20-24/90	5	15	Private sector accountants	CTL (Coord)	2	STMs
PL 480 project accounting	3/20-24/90	5	19	Project accountants	CTL (Coord)	2	STMs	
CAPE VERDE	Inventory accounting	5/9-12/89	6	18	Warehousemen, managers	CTL/ Burkina		

TABLE 6 (con't)

Country	Topic	Dates	Hrs Per Day	Participants		Facilitator/Coordinator		
				No.	Nature	CTL or TC (1)	Other No.	Nature
CAPE VERDE (con't)	Simplified accounting system & national accounting plan	6/25-30/90	7	14	Owners/accountants for commercial businesses	TC (Advisor)	3	CONTAG
CHAD	Single entry accounting	10/20-24/86	4	13	Accts from implementing agencies, projects, NGOs, ministries, and parastatals; project managers	CTL (Coord)	1 1	STM BEC
	Training of Trainers	3/5-6/87	(2)	4	STM, university professors, and USAID training advisor	CTL		
	Double entry accounting	3/9-13/87	4	12	Accountants from parastatals, PVOs, donors, import/export agencies, and pharmacies	CTL (Coord)	1 1	STM BEC
	Planning and budgeting	6/15-18/87	4	11	Donor program officers, implementing agency division chiefs/directors, and GOC project planners	CTL	1 1	STM BEC
	Planning and budgeting	10/26-28/87	5	11	Staff responsible for planning and budgeting at OFNAR	CTL	1 1	STM BEC
	Inventory management	12/14-17/87	4	14	Accountants, administrators, storekeepers		1 1	STM BEC
	Training of trainers	1/11-15/88	5	8	Professors at university (members of BEC)	TC, CTL	1	STM
	Petty cash management	8/15-19/88	6	12	Personnel chiefs, accountants, assistant accountants		2	Private firm (TBC)
	Payroll accounting	1/10-14/89	4-6	24	Accountants; FM personnel	CTL (Coord)	2	BEPROCA
	Payroll accounting	2/21-26/89	4-6	26	Accountants; FM personnel	CTL (Coord)	2	BEPROCA
	Management of development projects	10/30-11/6/89	6	20	Project admin staff	CTL (Advisor)	3	BEPROCA
	Consulting skills for FM improvement	2/19-23/90	4	14	Private consultants, directors of training & consulting orgs	TC & CTL	1	STM

TABLE 6 (con't)

Country	Topic	Dates	Hrs Per Day	Participants		Facilitator/Coordinator			
				No.	Nature	CTL or TC (1)	Other No.	Nature	
CHAD (con't)	Financial analysis of development projects	(2)	(2)	12	Project admin & finance staff		CTL (Advisor)	3	BEPROCA
GAMBIA	Assessment of storekeepers' training needs	10/08-09/86	(2)	7	GOTG senior storekeepers		CTL	1	MDI
	Storekeeping for junior storekeepers	10/13-31/86	(2)	9	GOTG junior storekeepers (grades 10-14)		CTL	1 1	STM MDI
	Auditing seminar	1/19-30/87	5	22	GOTG and parastatal auditors		CTL (Coord)	1 9	STM MDI, GOTC, GAMTEL, private
	Auditing seminar	2/3-13/87	5	14	GOTG and parastatal auditors		CTL (Coord)	1 9	STM MDI, GOTC, GAMTEL, private
	Financial management seminar	2/23-27/87	(2)	18	Senior GOTC and parastatal accountants and auditors		CTL	1 7	STM Other
	Financial management course	3/9-5/27/87	(2)	17	Accountants and audit officers (GOTG and parastatal)		CTL (Coord)	1	STM
	Training course for junior customs officers	7/9-9/4/87	6	21	Junior customs officers		CTL (Org)	1	ODA customs trainer
	Responsibilities in financial management	8/24-28/87	6	11	Public accountants and auditors		CTL	1	STM Other FM personnel
	Training of trainers workshop	9/21-25/87	6	13	Financial management personnel (public, private, parastatal)		TC, CTL	1	STM
	Audit (below-the-line accounts, stores accounts)	11/23-12/4/87 12/7-18/87	6 6	18 16	Auditors (public, parastal and 1 storekeeper)			1	U.S. consultant Other FM personnel
	Financial management course	2/29-6/2/88	4	13	Accountants + auditors (public and parastatal), customs officer		CTL	1	STM Other FM personnel
	Financial management course for civil servants	1/30-3/21/89 (2 days/week)	6	21	Accountants, auditors		CTL		Guest lecturers: public/private sectors
Training of trainers workshop	4/3-4/7/89	6	16	Trainers from public/private sector, NGOs		TC, CTL			

TABLE 6 (con't)

Country	Topic	Dates	Hrs Per Day	Participants		Facilitator/Coordinator		
				No.	Nature	CTL or TC (1)	Other No.	Nature
GAMBIA (con't)	Budgeting & planning	6/14-15/89	6	9	MOA department needs	CTL	2	MDI staff
	Auditing seminar	7/17-8;4/89	6	23	Mostly auditors from public sector; also parastatals & NGOs	CTL	1	U.S. Consultant
	FM course for private & parastatal sectors	9/25-11/14/89 (2 days/weeks)	6	26	Accountants	CTL		Guest lecturers from private sector and MDI
	Budgeting and finance	11/2-3/89	6	10	Ministry of education	CTL	1	MDI
	FM class for civil servants	1/22-3/13/90 (2 days/week)	6	19	Accountants, auditors	CTL		Guest lecturers from private sector and MDI
	Audit of financial statements	3/21-4/4/90	6	23	Auditors, accountants from parastatals, NGOs, private sector	CTL	1	U.S. Consultant
	Entrepreneurship	6/18-22/90	6	22	High school graduates	CTL		UNDP, MDI
	Computer auditing	8/6-17/90	6	19	Auditors from public sector, parastatals, and Peace Corps	CTL	1	Consultant (UOC)
	Entrepreneurship	10/5-9/90	6	23	Students from Gambia Techl Training Inst, Women's coops, 1 GTTI instructor	CTL		UNDP, MDI
MALI	General accounting course: emphasis on project accounting	academic year 86-7; 4 hrs/wk		48	ENA students	CTL	1	STM
	Internal control	7/27/87	8	27	USAID project officers, GRM national directors, GRM project officers	CTL	1	STM Others
	Safeguarding of assets and inventory accounting	9/16-18/87	7	17	USAID project accountants, USAID project warehousemen, GRM materials accountants, other donor project accountants	CTL	1	STM
	Effective personnel management	11/18-20/87	8	12	USAID project managers, other donor managers	CTL	1	STM
	A well-organized accounting system	1/25-29/88	7	37	Project accountants (USAID + other donor)	CTL (Coord)	1	STM

TABLE 6 (con't)

Country	Topic	Dates	Hrs Per Day	Participants		Facilitator/Coordinator		
				No.	Nature	CTL or TC (1)	Other	
						No.	Nature	
MALI (con't)	Documents for new inventory system	2/9-12/88	6	5	USAID warehouse accountants	CTL (Coord)	1	STM
	Preparation of periodic reports	3/21-23/88	8	41	24 national GRM directors (1 day); 17 project and other donor accountants (2 days)	CTL	1	STM
	Auditing techniques	5/30-6/3/88	6	24	GRM auditors (MOF, Contrôle d'Etat, Treasury) + 1 USAID	CTL (Coord)	2	CNPG
	Internal control	7/18-20/88	6	17	USAID project personnel, GRM national directors, donor participants	CTL	1	STM
	GRM IA review and recommendations for improvement	2/1-4/89	7	15	Admin/Finance division chiefs: 10 ministries	CTL CTL/ Senegal	1 3	ACA MOF officials
	Various audit topics	5 days through year	8	18	Controleurs d'Etat	CTL (Advisor)	1	Controleur d'Etat
	USAID reporting requirements	6/27/89	5	42	Accountants & national directors GRM/USAID projects, USAID accountants & financial analysts	CTL	2	STMs
	Review of draft IA system	12/11/89	7	25	Accountants & DAFs, various ministries	CTL (Coord)	2	STMs
	Test of IA system	1/22-26/90	7	20	Inventory accountants	CTL	2 2	STMs GRM/MOF
	Presentation of IA system to GRM representatives	3/21-22/90	7	80	Natl directors/admins of 17 ministries, 8 regions, office of President	CTL (Coord)	3	GRM/MOF
	Training of trainers	4/2-6/90	6	16	DAFs, STMs, Cape Verdeans	TC		
	Accounting system for medical sector	8/27-31/90	4	15	Owners, admin personnel	CTL	1	STM
	Inventory accounting	11/13-17/90	6	30	Inventory accountants: various ministries	CTL (Coord)	1 4	STM GRM

TABLE 6 (con't)

Country	Topic	Dates	Hrs Per Day	Participants		Facilitator/Coordinator		
				No.	Nature	CTL or TC (1)	Other	
						No.	Nature	
MAURITANIA	Budgeting	11/5-10/88	4	7	Division assistant managers		TC, CTL	
	Cost accounting	3/18-22/90	4	11	Accountants and FM personnel for manufacturing firms		CTL	
NIGER	Standardization of single entry system; introduction to general ledger	6/16-19/87	6	30	Projects accountants, MOP and MOF officers and private sector accountants		1	STM
	USAID advances	7/15/87	3	13	USAID project accountants	CTL	1	STM
	Standardization of Journals	8/14/87	3	11	USAID project accountants	CTL	1	STM
	Introduction to micro-computers/ Lotus 123	9/1-3/87	8	10	USAID project accountants, staff of Ministry of Plan (DFI, DEPP & DSI), central customs office	CTL	1	STM
		9/4-6/87	8	10				
		9/7-9/87	8	11				
	Standardization of chart of accounts	9/15/87	3	9	USAID project accountants	CTL	1	STM
	Automation of general ledger	10/15/87	3	11	USAID project accountants	CTL	1	STM
	Audit workshop	10/19-24/87	5	15	MOF Inspectors; MOP/DFI agents; USAID financial analysts, personnel of 2 largest USAID projects	CTL (Coord)	2 1	CNPG STM
	General follow-up	11/17/87	3	11	USAID project accountants	CTL	1	STM
	Specific problems re: USAID project accounting	2/17/88	3	10	USAID project accountants	CTL	1	STM
	Inventory accounting	3/15/88	3	8	USAID project accountants	CTL	1	STM
	Budget preparation workshop	4/18-22/88	5	13	Department chiefs MOP, MOA, Animal resources; USAID project directors + assistants	CTL (Coord)	2	CNPG
Budget workshop: managing, monitoring, controlling the budget	7/11-15/88	8	12	Department chiefs MOP, MOA, Animal resources; USAID project directors & assistants	CTL (Coord)	2	CNPG	
Audit/Internal control: University of Niamey Course	11/15/88-2/15/89 (Total 31 days)	3	15	Audit staff from MOF, SCG, BDRM, SONARA, USAID, private sector	CTL (Org)	1	Local consultant	

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TABLE 6 (con't)

Country	Topic	Dates	Hrs Per Day	Participants		Facilitator/Coordinator		
				No.	Nature	CTL or TC (1)	Other No.	Nature
NIGER (con't)	Accounting system for medical sector	2/12-17/90	5	16	Private health sector professionals & staff	CTL (Coord)	1	Consultant (ACA/Senegal)
	Accounting system for medical sector	3/27-4/1/90	5	6	Private health sector professionals & staff	CTL (Coord)	1	Consultant
	Accounting system for tailors	7/23-28/90	5	11	Tailors sponsored by FED/GIE project	CTL (Coord)	1	Local consultant
SENEGAL (3)	Review and simplification of GOS inventory acctg	11/21-24/87	8	25	MOF Inspectors and regional controllers	CTL	2	SRFMP DMTA
	Financial management in the Senegalese household	4/12/87	5	25	Senegalese Accountants Society members	CTL (Advisor)		SAS
	Test of revised inventory acctg system	4/13-17/87	(2)	10	GOS Inventory accountants	(2)		(2)
	Training of trainers	7/19-25/87	8	18	MOF, BMC, SAS, STM, SRFMP consultants, SRFMP interns	CTL, TC		
	Project accounting	7/27-31/87	8	6	Columbia University project accountants	CTL (Advisor)	2	SAS
	Project accounting	9/7-11/87	8	10	USAID project accountants (Kaolack health project)	CTL (Advisor)	2	SAS
	Accounting/financial management system for private bakeries	9/28-10/03/87 10/7-12/87 10/16-21/87 10/26-31/87	8 8 8 8	20 20 20 20	Bakery owners + managers	CTL (Coord)	2 4	SRFMP BMC
	Inventory accounting	1/18-22/88	8	25	GOS Inspectors and controllers	CTL (Coord)	5 1	SRFMP GOS Inspector
	Credit sale accounting techniques	1/26/88	8	20	Maltrisard bakery owners/managers	CTL (Coord)	1 4	SRFMP BMC
	Project accounting/training of trainers	3/14-19/88	8	21	SAS	TC	2 1	SRFMP SAS President

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TABLE 6 (con't)

Country	Topic	Dates	Hrs Per Day	Participants		Facilitator/Coordinator		
				No.	Nature	CTL or TC (1)	Other No.	Nature
SENEGAL (3) (Con't)	Bank reconciliation, journal voucher/filing system	3/24/88	8	20	Maitrisard bakery owners/managers	CTL (Coord)	1 4	SRFMP Consultant BMC
	Inventory accounting	4/19-23/88	8	25	GOS inventory accountants (St. Louis)	CTL (Coord)	5	(4)
	Inventory accounting	5/3-7/88	8	25	GOS inventory accountants (Louga)	CTL (Org)	5	(4)
	Inventory accounting	5/10-14/88	8	25	GOS inventory accountants (Thiès)	CTL (Org)	5	(4)
	Inventory accounting	5/24-28/88	8	25	GOS inventory accountants (Kaolack)	CTL (Org)	5	(4)
	Inventory accounting	5/24-28/88	8	25	GOS inventory accountants (Dakar Ministries)	CTL (Org)	5	(4)
	Inventory accounting	5/31-6/4/88	8	25	GOS inventory accountants (Dakar Ministries)	CTL (Org)	5	(4)
	Inventory accounting	5/31-6/14/88	8	25	GOS inventory accountants (Dakar Ministries)	CTL (Org)	5	(4)
	Cutting costs for bakeries	6/9/83	8	20	Maitrisard bakery owners/managers	CTL (Coord)	4	BMC
	Inventory accounting	6/20-24/88	8	25	GOS inventory accountants (Dakar Ministries)	CTL (Org)	5	(4)
	Inventory accounting	6/20-24/88	8	25	GOS inventory accountants (Dakar Ministries)	CTL (Org)	5	(4)
	Inventory accounting	6/27-7/1/88	8	25	GOS inventory accountants (Dakar Ministries)	CTL (Org)	5	(4)
	Inventory accounting	6/27-7/1/88	8	25	GOS inventory accountants (Dakar Ministries)	CTL (Org)	5	(4)
	Inventory accounting	7/11-15/88	8	25	GOS inventory accountants (Min of Industry, Environment)	CTL (Org)	5	(4)
	Inventory accounting	7/11-15/88	8	25	GOS inventory accountants (Min of Urban Development)	CTL (Org)	5	(4)

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TABLE 6 (con't)

Country	Topic	Dates	Hrs Per Day	Participants		Facilitator/Coordinator		
				No.	Nature	CTL or TC (1)	Other No.	Nature
SENEGAL (3) (con't)	Inventory accounting	7/18-22/88	8	25	GOS inventory accountants (Min of Health)	CTL (Org)	5	(4)
	Inventory accounting	7/18-22/88	8	25	GOS inventory accountants (Mins of Finance, Commerce)	CTL (Org)	5	(4)
	Inventory accounting	8/8-12/88	8	25	GOS inventory accountants (Region of Diourbel)	CTL (Org)	5	(4)
	Inventory accounting	8/8-12/88	8	25	GOS inventory accountants (Region of Tambacouda)	CTL (Org)	5	(4)
	Inventory accounting	8/16-20/88	8	25	GOS inventory accountants (Region of Fatick)	CTL (Org)	5	(4)
	Inventory accounting	8/16-20/88	8	25	GOS inventory accountants (Region of Kolda)	CTL (Org)	5	(4)
	Inventory accounting	8/24-29/88	8	25	GOS inventory accountants (Misc Ministries/Dakar)	CTL (Org)	5	(4)
	Inventory accounting	8/24-29/88	8	25	GOS inventory accountants (Region of Ziguinchor)	CTL (Org)	5	(4)
	Ratio analysis for bakers	9/02/88	8	25	Maitrisard bakery owners	CTL (Org)	4	BMC
	Inventory accounting	9/5-9/88	8	25	GOS inventory accountants (Region of Thiès)	CTL (Org)	5	(4)
	Inventory accounting	9/12-16/88	8	25	GOS inventory accountants (Region of St. Louis)	CTL (Org)	5	(4)
	Use of IA monitoring checklist	9/29/88	8	20	MOF inspectors & controllers	CTL (Coord)	1	STM
	Accounting system for bakeries	9/26-10/5/88	8	17	New Maitrisard bakery owners	CTL (Org)	4	BMC
	Break-even point for bakeries	11/25/88	8	20	Maitrisard bakery owners	CTL (Org)	4	BMC
	Cost of goods sold for bakeries	2/17/89	8	20	Maitrisard bakery owners	CTL (Org)	4	BMC

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TABLE 6 (con't)

Country	Topic	Dates	Hrs Per Day	Participants		Facilitator/Coordinator		
				No.	Nature	CTL or TC (1)	Other	
						No.	Nature	
SENEGAL (3) (con't)	Inventory accounting	3/13-17/89	8	24	GOS inventory accountants (Region of Diourbel)	CTL (Org)	5	TFU (5)
	Inventory accounting	4/11-15/89	8	22	GOS inventory accountants (Mins of Tourism, Foreign Affairs)	CTL (Org)	5	TFU (5)
	Inventory accounting	4/18-22/89	8	20	GOS Inspectors of administration and financial affairs	CTL (Org)	5	TFU (5)
	Test of household FM system	4/14-15/89	8	8	Senegalese accounting society	CTL (Coord)	1 1 1	STM Consultant SAS
	Training of trainers for SMEs	5/23-6/1/89	5	10	SME representatives (sector reps) working w/SRFMP	CTL (Coord)	1 1	STM Consultant
	Cash management and control for bakeries	5/12/89	8	20	Maitrisard bakery owners	CTL (Coord)	4	BMC
	Inventory accounting	6/13-17/89	8	25	GOS inventory accountants (Min of Education)	CTL (Org)	5	TFU (5)
	Accounting system for tailors	6/19-25/89	5	23	Owners/employees of local tailor/clothing businesses	CTL (Coord)	1 1 3	STM Consultant Sector Reps
	Inventory accounting	7/3-7/89	8	25	GOS inventory accountants (MOP)	CTL (Advisor)	5	TFU (5)
	Accounting system for medical sector	7/17-22/89	6	25	Owners/employees	CTL (Coord)	2 3	SRFMP Sector Reps
	Accounting system for tailors	7/24-29/89	6	25	Owners/employees	CTL (Org)	2 3	SRFMP Sector Reps
	Accounting system for poultry farms	7/31-8/12/89	3	25	Owners/employees	CTL (Coord)	2 3	SRFMP Sector Reps
	Accounting system for tailors (Kaolack)	8/7-12/89	6	25	Owners/employees	CTL (Org)	1 2 2	PCV SRFMP Sector Reps

TABLE 6 (con't)

Country	Topic	Dates	Hrs Per Day	Participants		Facilitator/Coordinator		
				No.	Nature	CTL or TC (1)	Other No.	Nature
SENEGAL (3) (con't)	Inventory accounting	8/21-26/89	8	28	GOS inventory accountants (MOH)	CTL (Advisor)	5	TFU
	Accounting system for bakeries (videos) (6)	8/21-26/89	8	13	Owners/employees	CTL (Advisor)	2	BMC
	Accounting system for tailors (Ziguinchor)	8/28-9/2/89	6	21	Owners/employees	CTL (Org)	1 2 2	PCV SRFMP Sector Reps
	Training of trainers	9/25-28/89	8	13	PCVs, Sector Reps, Interns	CTL (Coord)	2	SRFMP
	Cash-flow forecasting for bakeries	9/1/89	8	18	Owners/employees	CTL (Coord)	3	BMC
	Bank reconciliation for medical sector	10/6/89	6	13	Owners/employees	CTL (Coord)	2 3	SRFMP Sector Reps
	Costs of goods sold for tailors	10/16/89	6	20	Owners/employees	CTL (Coord)	2 3	SRFMP Sector Reps
	Accounting system for medical sector	10/23-28/89	6	18	Owners/employees	CTL (Org)	2 3	SRFMP Sector Reps
	Accounting system for tailors (Kaolack)	11/13-18/89	6	26	Owners/employees	CTL (Org)	1 2 3	PCV SRFMP Sector Reps
	Inventory accounting	11/20-24/89	8	29	GOS inventory accountants (Fatick region)	CTL (Advisor)	5	TFU
	Accounting system for tailors	11/27-12/2/89	6	20	Owners/employees	CTL (Org)	2 3	SRFMP Sector Reps
	Accounting system for poultry farms	12/4-13/89	6	23	Owners/employees	CTL (Org)	2 3	SRFMP Sector reps
	Cost of goods sold for tailors (Kaolack)	12/6/89	6	19	Owners/employees	CTL (Org)	1 1 3	PCV SRFMP Sector Reps
	Inventory accounting	12/22-28/89	8	27	GOS inventory accountants (Min of Social Devt & Min of Youth)	CTL (Advisor)	5	TFU

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TABLE 6 (con't)

Country	Topic	Dates	Hrs Per Day	Participants		Facilitator/Coordinator		
				No.	Nature	CTL or TC (1)	Other No.	Nature
SENEGAL (3) (con't)	Ratio analysis for tailors	1/5/90	6	20	Owners/employees	CTL (Coord)	2 3	SRFMP Sector Reprs
	Cost of goods sold for tailors (Ziguinchor)	1/6/90	6	18	Owners/employees	CTL (Org)	1 1 3	PCV SRFMP Sector Reprs
	Accounting system for tailors (Bignona)	1/8-13/90	6	26	Owners/employees	CTL (Org)	1 1 3	PCV SRFMP Sector Reprs
	Training of trainers	1/8-12/90	8	10	Sector reprs	TC (Advisor)	3	ACA
	Ratio analysis for bakeries	1/25/90	8	8	Owners/employees	CTL (Advisor)	2	BMC
	Balance sheet preparation procedures for bakeries	1/26/90	8	14	Owners/employees	CTL (Coord)	3	BMC
	Ratio analysis/bad debt provisions for medical sector	2/1/90	6	16	Owners/employees	CTL (Coord)	2 2	SRFMP Sector Reprs
	Ratio analysis and feed cost determination for poultry farms	2/7/90	6	12	Owners/employees	CTL (Coord)	2 2	SRFMP Sector Reprs
	Ratio analysis for tailors	2/22/90	6	15	Owners/employees	CTL (Org)	2 2	SRFMP Sector Reprs
	Inventory accounting	2/26-3/2/90	8	30	Inventory accountants (Kaloack region)	CTL (Advisor)	5	TFU (5)
	Ratio analysis for tailors (Kaolack)	3/6/90	6	11	Owners/employees	CTL (Org)	1 1 2	PCV SRFMP Sector Reprs
	Cost of goods sold for tailors (Kaolack)	3/7/90	6	19	Owners/employees	CTL (Org)	1 1 2	PCV SRFMP Sector Reprs
	Accounting system for boutiques	3/15-23/90	6	26	Owners/employees	CTL (Advisor)	2 3	ACA Sector Reprs

TABLE 6 (con't)

Country	Topic	Dates	Hrs Per Day	Participants		Facilitator/Coordinator		
				No.	Nature	CTL or TC (1)	Other	
						No.	Nature	
SENEGAL (3) (Con't)	Accounting system for poultry farms (videos) (6)	3/21-28/90	8	5	Owners/employees	CTL (Org)	1	SRFMP
	Balance sheet preparation for tailors	3/23/90	6	21	Owners/employees	CTL (Coord)	2 2	SRFMP Sector Reps
	Accounting system for boutiques	3/28-4/6/90	6	27	Owners/employees	CTL Advisor	2 3	ACA Sector Reps
	Accounting system for medical sector (videos) (6)	4/5-10/90	6	5	Owners/employees	CTL (Org)	1	SRFMP
	Balance sheet preparation for medical sector	4/9/90	6	12	Owners/employees	CTL (Coord)	2 2	SRFMP Sector Reps
	Cost of goods sold for tailors	4/10/90	6	12	Owners/employees	CTL (Org)	2 2	SRFMP Sector Reps
	Accounting system for boutiques	4/11-21/90	6	26	Owners/employees	CTL (Advisor)	2 3	ACA Sector Reps
	Accounting system for boutiques	5/4-11/90	6	29	Owners/employees	CTL (Advisor)	2 3	ACA Sector Reps
	Accounting system for tailors (videos) (6)	5/7-11/90 5/17-18/90	6 6	6 2	Owners/employees	CTL (Org)	1	SRFMP
	Balance sheet preparation for tailors	5/17/90	6	15	Owners/employees	CTL (org)	2 2	SRFMP Sector Reps
	Balance sheet preparation for tailors (Kaolack)	5/23/90	6	18	Owners/employees	CTL (Org)	1 1 2	PCV SRFMP Sector Reps
	Ratio analysis for tailors (Kaolack)	5/25/90	6	16	Owners/employees	CTL (Org)	1 1 2	PCV SRFMP Sector Reps
	Training of trainers	6/5-8/90	8	10	Sector Reps, PCVs interns	CTL (Advisor)	2	SRFMP
	Ratio analysis for tailors (Ziguinchor)	6/12/90	6	14	Owners/employees	CTL (Org)	1 1 2	PCV SRFMP Sector Reps

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TABLE 6 (con't)

Country	Topic	Dates	Hrs Per Day	Participants		Facilitator/Coordinator		
				No.	Nature	CTL or TC (1)	Other	
				No.	Nature	No.	Nature	
SENEGAL (3) (con't)	Ratio analysis for tailors (Bignona)	6/13/90	6	18	Owners/employees	CTL (Org)	1 1 2	PCV SRFMP Sector Reps
	Cash flow forecasting for boutiques	6/14/90	6	20	Owners/employees	CTL (Advisor)	2 2	ACA Sector Reps
	Cash flow forecasting for boutiques	6/15/90	6	22	Owners/employees	CTL (Advisor)	2 2	ACA Sector Reps
	Ratio analysis and inventory techniques for boutiques	6/20/90	6	21	Owners/employees	CTL (Advisor)	2 2	ACA Sector Reps
	Ratio analysis and inventory techniques for boutiques	6/21/90	6	24	Owners/employees	CTL (Advisor)	2 2	ACA Sector Reps
	Balance sheet analysis for tailors	7/27/90	6	22	Owners/employees	CTL (Coord)	2 2	SRFMP Sector Reps
	Preparation of feasibility studies for bakeries	7/19/90	6	15	Owners/employees of bakeries	CTL (Coord)	3	BMC
	Balance sheet analysis for medical sector	8/6/90	6	12	Owners/employees	CTL (Org)	2 2	SRFMP Sector Reps
	Balance sheet analysis for tailors (Kaolack)	8/6/90	6	14	Owners/employees	CTL (Org)	1 1 2	SRFMP PCV Sector Reps
	Credit collection & return on equity for tailors	8/8/90	6	25	Owners/employees	CTL (Coord)	2 2	SRFMP Sector Reps
	Cost of goods sold for bakeries	8/31/90	6	17	Owners/employees	CTL (Advisor)	3	BMC
	Accounting system for tailors	9/4-10/90	7	21	Owners/employees	CTL (Org)	2 3	SRFMP Sector Reps
	Credit sales for bakeries	9/13/90	6	11	Owners/employees	CTL (Advisor)	3	BMC
Credit collection & return on equity for medical sector	9/20/90	16	17	Owners/employees	CTL (Org)	2 2	SRFMP Sector Reps	

TABLE 6 (con't)

Country	Topic	Dates	Hrs Per Day	Participants		Facilitator/Coordinator		
				No.	Nature	CTL or TC (1)	Other	
						No.	Nature	
SENEGAL (3) (con't)	Accounting system for boutiques	9/26-10/5/90	6	18	Owners/employees	CTL (Advisor)	3	BMC
	Balance sheet analysis for tailors (Kaolack)	10/10/90	6	18	Owners/employees	CTL (Org)	1 1 2	SRFMP PCV Sector Reps
	Credit collection & return on equity for tailors (Kaolack)	10/11/90	6	20	Owners/employees	CTL (Org)	1 1 2	SRFMP PCV Sector Reps
	Accounting system for tailors (Ziguinchor)	10/22-26/90	7	21	Owners/employees	CTL (Org)	1 1 2	SRFMP PCV Sector Reps
	Balance sheet preparation for tailors (Ziguinchor)	10/27/90	6	10	Owners/employees	CTL (Org)	1 1 2	SRFMP PCV Sector Reps
	Creation of professional association for tailors	11/16/90	6	27	Owners/employees	CTL (Coord)	2 3	SRFMP Sector Reps
	Presentation of procedures manual for boutiques	11/29/90	6	25	Owners/employees	CTL (Advisor)	2 3	ACA Sector Reps
	Presentation of procedures manual for boutiques	11/30/90	6	24	Owners/employees	CTL (Advisor)	2 3	ACA Sector Reps
	Accounting system for tailors (Kaolack)	11/26-30/90	7	26	Owners/employees	CTL (Org)	1 1 3	SRFMP PCV Sector Reps
TOTALS	No. Workshops	No. Participants	No. Individuals (7)		No. Participant-Workshop Days (8)			
SRFMP-sponsored	191	3,615	2,423		16,854			
SRFMP-supported (9)	33	658	439		2,947			
TOTAL	224	4,273	2,862		19,801			

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TABLE 6 (con't)

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- NOTES: (1) If CTL or TC did few or no presentations in workshop, his role may be shown as Coordinator (Coord), Organizer (Org), or Advisor. Coordinator is the most active of these three roles, with close CTL/TC supervision of workshop content, materials, presentation, etc. Organizer means he provided general workshop program direction only. Advisor means workshop was responsibility of another group (to which SRFMP or some other organization contracted or arranged for the training services) and for which CTL/TC provided only technical advice.
- (2) Information not reported.
- (3) SRFMP as facilitator/coordinator in last column means STM and/or frequently used local consultants (Senegal only).
- (4) These IA workshops had 5 facilitators; 1 or 2 SRFMP consultants/STM and 3-4 GOS Inspectors, Controllers, or DMTA staff.
- (5) The Training and Follow-up Unit (TFU) is composed of 2 permanent members from GOS Material Service (DMTA), who recruit GOS Inspectors and Controllers to complete each training team.
- (6) Training was provided through the use of videos of previous workshops, supplemented by direct training assistance by people indicated in last column.
- (7) Approximate number of different individuals trained. Some participants attended more than one workshop. SRFMP maintained statistics of number of participants, not individuals. Hence number of the former is exact; number of the latter is approximate.
- (8) Calculated as participants X days of training. 5 hours or more per day is calculated as a full day. 4 hours or less is calculated as 1/2 day.
- (9) Workshops for which SRFMP played an advisory role only. Most funded or supported by USAID, other donors, or national government. Some received SRFMP funding as well.
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TABLE 7

A. SRFMP SHORT-TERM PARTICIPANT TRAINING

Output B4: The numbers of trained accountants in the Sahel will increase and their status will improve.

Country	Name of Participant	Position Held	Training Institution	Location	Course	Dates	SRFMP Funding ?
BURKINA FASO	Guire Véronique	Chief, Training Office, SAG, MOA	CESAG	Dakar	Programme de Formation au Management (PFM)	10/80-1/89	Yes
	Nakoulma Kirsi (1)	Trainer, SAG, MOA	CESAG	Dakar	PFM	10/88-2/89 (1)	Yes
	Some Clemence	Director, Admin & Finl Affairs, FEER	CESAG	Dakar	PFM	11/89-3/90	Yes
CHAD	Djime Ahmat Adam	Chief, Finance Division, OFNAR	CESAG	Dakar	PFM	10/28-2/89	Yes
	Tchetima Ali Hassan	Director, Contrôle d'Etat	AMI/IMPACT	Atlanta	Financial Control Systems	5/1-6/9/89	No
	Djimata Djermian	Inspector, Contrôle d'Etat	CAMPC	Abidjan	Internal Control/Audit	2/6-24/89	Yes
	Mondodou Aloune	Inspector, Contrôle d'Etat	CAMPC	Abidjan	Internal Control/Audit	2/6-24/89	Yes
	Amane Yemi	Inspector, Contrôle d'Etat	CAMPC	Abidjan	Internal Control/Audit	2/6-24/89	Yes
	Ganda Mayoumbila	Administrator, OFNAR	CESAG	Dakar	PFM	11/89-3/90	Yes
	Sobdibet Gabriel Hinsalbet	Director, Ofc Economic Research, Min of Economy	CAMPC	Abidjan	Management of Training	3/5-21/90	Yes
Bako Michel	SRFMP STM	CAMPC	Abidjan	Management of Training	3/5-21/90	Yes	
THE GAMBIA	A.B.A. Jobe	Principal Accountant Ofc of Accountant General	ASCON	Nigeria	Senior Financial Mgmt Course	10-11/88	Yes
	L.L. Thomasi	Principal Auditor Ofc of Auditor General	ASCON	Nigeria	Senior Financial Mgmt Course	10-11/88	Yes
	Jagne N'Dey Yassin	Principal Accountant, Ofc of Accountant General	GIMPA	Accra	Financial Mgmt & Budgeting	4/10-6/30/89	Yes
	Janneh Arnold	Principal Accountant, Ofc of Accountant General	GIMPA	Accra	Financial Mgmt & Budgeting	4/10-6/30/89	Yes

Notes: (1) Remained to complete one-year course with outside funding.

TABLE 7 (con't)

A. SRFMP SHORT-TERM PARTICIPANT TRAINING

Country	Name of Participant	Position Held	Training Institution	Location	Course	Dates	SRFMP Funding ?
THE GAMBIA (con't)	Ceesay Malick	Principal Accountant, Ofc of Accountant General	GIMPA	Accra	Financial Mgmt & Budgeting	4/10-6/30/89	Yes
	Cham Momadou	Principal Accountant, Ofc of Accountant General	GIMPA	Accra	Financial Mgmt & Budgeting	4/10-6/30/89	Yes
	Abdoulie A. Tamedou	Auditor, Ofc of Auditor General	GIMPA	Accra	Financial Mgmt & Budgeting	4/22-7/6/90	Yes
	Amadou A. Colley	Auditor, Ofc of Auditor General	GIMPA	Accra	Financial Mgmt & Budgeting	4/22-7/6/90	Yes
	Hannah A. Roberts	Senior Auditor, Ofc of Auditor General	GIMPA	Accra	Financial Mgmt & Budgeting	4/22-7/6/90	Yes
	Joseph J. Forster	Auditor, Ofc of Auditor General	GIMPA	Accra	Financial Mgmt & Budgeting	4/22-7/6/90	Yes
MALI	Facourou Sylla	Inspector, MOF	Price Waterhouse	Abidjan	Audit Internship	9/1-12/31/88	Yes
	Kanté Ibrahim	Controlleur d'Etat	G.A.O.	Washington	International Auditor Fellowship Program	6-11/88	No
	Samaké Missa	Asst Director General, Enterprise Malienne de Maintenance	CESAG	Dakar	PFM	11/89-3/90	Yes
	Doucouré Souleymane	Technical Director, Société de Tanneries Maliennes	CESAG	Dakar	PFM	11/89-3/90	Yes
	Traoré Mamadou	Chief, Fin'l & Budget Division, Energie du Mali	CESAG	Dakar	PFM	11/89-3/90	Yes
	Cisse Bridi	Engineer, Société Nationale de Recherche et d'Exploi- tation Minière	CESAG	Dakar	PFM	11/89-3/90	Yes
	Traore Mamadou Daouda	Inspector, MOA	Price Waterhouse	Abidjan	Audit Internship	12/89-3/90	Yes

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TABLE 7 (con't)

A. SRFMP SHORT-TERM PARTICIPANT TRAINING

Country	Name of Participant	Position Held	Training Institution	Location	Course	Dates	SRFMP Funding ?
NIGER	Ousseini Djibo	Director, SCG, MOP	CESAG	Dakar	PFM	10/88-2/89	Yes
	Moumouni Ibrahim Dioffo	Division Chief, DEPP, MOP	CESAG	Dakar	PFM	10/88-2/89	Yes
	Abba Issa Alamedji	Asst Director of Production & Animal Industries Ministry of Animal Resources	CESAG	Dakar	PFM	11/89-3/90	Yes
	Moukaila Idé	Chief, Project Programming, Min of Ag & Environment	CESAG	Dakar	PFM	11/89-3/90	Yes
	Harouna Hamadou	Chief, Legal & Intl Relations Office, MOH	CESAG	Dakar	PFM	11/89-3/90	Yes
	Dodo Dan Gado Fatchima	Auditor, Cabinet Djibo	Arthur Andersen	Abidjan	Audit Internship	10/89-2/90	No

TABLE 7 (con't)

B. PARTICIPANTS SENT TO CONFERENCES

Country	Name of Participant	Position Held	Conference	Location	Dates	SRFMP Funding ?
BURKINA FASO	Zinkoné Basséga	Associate, SRFMP	Conseil Africain de la Comptabilité: Education & Training of Accountants in Africa	BAD, Abidjan	12/11-16/89	Yes
CHAD	Beringaye Marc	Dean, Business School, University of Chad	Conseil Africain de la Comptabilité: Education & Training of Accountants in Africa	BAD, Abidjan	12/11-16/89	Yes
	Sobdibet Hinsalbet	Chef de Division, Ministry of Commerce	Accounting Training Institutions	UDEAC, Bangui	4/89 (3 days)	No
SENEGAL	Yade Ibrahima	Associate, SRFMP	Conseil Africain de la Comptabilité: Education & Training of Accountants in Africa	BAD, Abidjan	12/11-16/89	Yes
TOTAL	Number of short-term participant trainees funded by SRFMP:			31		
	Number of different programs:			6		
	Number of different institutions:			5		
	Number of conference attendees funded by SRFMP:			3		
	Number of short-term participants trainees identified, but not funded by SRFMP:			3		

12/89

TABLE 8
REPORTS AND MANUALS PRODUCED
BY, IN COLLABORATION WITH, OR ABOUT
SRFMP (1)(2)

TITLE OF DOCUMENT

BURKINA FASO

RAPPORT D'EVALUATION DE LA COMPTABILITE:ORD DE YATENGA
RAPPPORT D'EVALUATION DE LA COMPTABILITE:ORD DE L'EST (FADA)
RAPPORT D'EVALUATION DE LA COMPTABILITE:ORD DE LA COMOE (BANFORA)
RAPPORT D'EVALUATION DE LA COMPTABILITE:ORD DES HAUTS-BASSINS
RAPPORT D'EVALUATION DE LA COMPTABILITE DE L'ORD DE LA BOUGOURIBA
MANUEL DE COMPTABILITE DES ORD: FASCICULE I: ORGANISATION COMPTABLE ET BUDGETAIRE(DR)
MANUEL DE COMPTABILITE DES ORD: FASCICULE II: COMPTABILITE DES ACHATS A CREDIT (DR)
MANUEL DE COMPTABILITE DES ORD: FASCICULE III: COMPTABILITE DES VENTES A CREDIT (DR)
TESTS POUR COMPTABLES
SEMINAIRE SUR LE SYSTEM DE COMPTABILITE DES STOCKS DU 4 AU 7 NOVEMBRE 1986
MANUEL DE COMPTABILITE DES ORD, FASCICULE IV, OPERATIONS DE CAISSE (DRAFT)
MANUEL DE COMPTABILITE DES ORD, FASCICULE V, TRESORERIE BANQUE (DRAFT)
1 SEMINAIRE DE FORM`N DES GESTIONNAIRES & COMPTABLES DES STRUCTURES DU M DE L'AGRI.
2 SEMINAIRE DE FORM`N DES GESTIONNAIRES & COMPTABLES DES STRUCTURES DU M DE L'AGRI.
3 SEMINAIRE DE FORM`N DES GESTIONNAIRES & COMPTABLES DES STRUCTURES DU M DE L'AGRI
4 SEMINAIRE DE FORM`N DES GESTIONNAIRES & COMPTABLES DES STRUCTURES DU M DE L'AGRI
LOCAL CURRENCY REVIEW REPORT
5EME SEMINAIRE FORM`N GESTIONNAIRES & COMPTABLES DES STRUCTURES DU MIN DE L'AG & ELEV
6EME SEMINAIRE FORM`N GESTIONNAIRES & COMPTABLES DES STRUCTURES DU MIN DE L'AG & ELEV
MANUEL DE COMPTABILITE DES CRPA: FASCICULE VI: OPERATIONS DIVERSES (DRAFT)
MANUEL DE PROCEDURES DU SYSTEME INFORMATISE DE COMPTABILITE DU FEER
MANUEL DE PROCEDURES DES CRPA: FASCICULE VII: CONTROLE INTERNE
ETAT DE FONCTIONNEMENT DE LA DAAF, MINISTERE DE LA SANTE - DIAGNOSTIC
SEMINAIRE SUR LA COMPTABILITE ANALYTIQUE DU 19 AU 23 JUIN 1989

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TABLE 8 (Con't)
 REPORTS AND MANUALS PRODUCED
 BY, IN COLLABORATION WITH, OR ABOUT
 SRFMP (1)(2)

TITLE OF DOCUMENT	
BURKINA FASO. (Con't)	SEMINAIRE SUR LA GESTION BUDGETAIRE ET LE CONTROLE DE GESTION GESTION DES FONDS DE LA LOI PUBLIQUE 480 SECTION 206 MANUEL DE COMPTABILITE COURS DE COMPTABILITE ANALYTIQUE
CAPE VERDE	FINANCIAL MAANGEMENT/REPORTING SYSTEMS REVIEW, PL 480, SEC 206, CAPE VERDE INVENTORY ASSESSMENT/USAID PROJECTS CAPE VERDE WATERSHED DEVELOPMENT PROJECT, CAPE VERDE: INVENTORY CONTROL REQUIREMENTS (DRAFT) RAPPORT DE L'ATELIER DE FORMATION A PRAIA: DU 25.6 AU 30.6.90
CHAD	RAPPORT DE L'ATELIER SUR LA COMPTABILITE D'UN PROJET REPORT ON PROJECT ACCOUNTING WORKSHOP COMPTE RENDU DE L'ATELIER RELATIF A LA COMPTABILITE EN PARTIE DOUBLETENU A NDJAMENA REPORT ON THE DOUBLE ENTRY ACCOUNTING WORKSHOP HELD IN NDJAMENA COMPTE-RENDU DE L'ATELIER SUR LA PLAN'N FINANCIERE & LA BUDGETISATION D'UN PROJET REPORT ON THE PROJECT FINANCIAL PLANNING AND BUDGETING WORKSHOP ETUDE DES COUTS DE FONC'MT DU SYSTEME D'INFORMATION SANITAIRE DU MINISTERE DE SANTE GOC ACCTG SYSTEMS ACCTG FOR & CONTROLLING AID GENERATED LOCAL CURRENCIES ATELIER SUR PLANIFICATION & BUDGETISATION POUR 1988 A L'OFNAR DETERMINATION DES BESOINS EN FORMATION:OFNAR RAPPORT DE L'ATELIER SUR LA GESTION DES STOCKS FORMATION DES FORMATEURS - 9 JANVIER 1988 ATELIER SUR LA PAYE RAPPORT DE L'ATELIER SUR LA PAYE EN REPUBLIQUE DU TCHAD ATELIER SUR LA GESTION DES PROJETS DE DEVELOPPEMENT (DRAFT)

TABLE 8 (Con't)
 REPORTS AND MANUALS PRODUCED
 BY, IN COLLABORATION WITH, OR ABOUT
 SRFMP (1)(2)

TITLE OF DOCUMENT	
CHAD (Con't)	ATELIER SUR LA CONSULTATION POUR L'AMELIORATION DE LA GESTION FINANCIERE RAPPORT DE STAGE: SEMINAIRE GESTION FORMATION 5 AU 21 MARS 90, ABIDJAN
THE GAMBIA	REPORT ON THE WORKSHOP ON STOREKEEPING FOR SENIOR STORES PERSONNEL 10/8-9/86 REPORT ON THE STOREKEEPING COURSE FOR STOREKEEPERS: 10/13-31/86 REPORT OF THE AUDITING PROF'L DEV'T SEMINAR ON REVENUE AUDITS & VOUCHING 1/19-2/23/87 CUSTOMS AND EXCISE, THE GAMBIA, TRAINING MODULE FINANCIAL AND ADMINISTRATIVE RESEARCH MANAGEMENT SYSTEM (FARMS) COMMITTEE TRAINING OF TRAINERS WORKSHOP RESPONSIBILITIES IN FINANCIAL MANAGEMENT WORKSHOP CUSTOMS AND EXCISE TRAINING COURSE FINANCIAL MANAGEMENT HANDBOOK (REVISED) REPT OF DEV'T OF CURRICULUM/PRESENTATION OF 2 AUDIT SEMINARS LOCAL CURRENCY REPORT TRAINING OF TRAINERS WORKSHOP, MDI, SRFMP, APRIL 3 - 7, 1989 FINAL REPORT: AUDITING SEMINAR JULY 3 - AUG 4, 1989 REVIEW OF THE MINISTRY OF FINANCE AND TRADE FINAL REPORT ON DEV'T OF COURSE CURRICULUM AND PRES'TN OF 30 SESSIONAUDITING SEMINAR FINANCIAL MANAGEMENT HANDBOOK FOR THE MDI, THE REPUBLIC OF THE GAMBIA COMPUTER AUDITING SEMINAR AT MDI INTRODUCTORY COURSE FOR POTENTIAL ENTREPRENEURS, MDI, 6/18 - 6/22/90 REVIEW OF THE MANGERIAL AND ORG'L SYSTEM OF THE SOIL AND WATER MGMT UNIT AT YUNDUM
MALI	CONTROLE INTERNE POUR UNE GESTION EFFICACE,LE

TABLE 8 (Con't)
 REPORTS AND MANUALS PRODUCED
 BY, IN COLLABORATION WITH, OR ABOUT
 SREMP (1)(2)

TITLE OF DOCUMENT	
MALI (Con't)	ATELIER SUR LA PROTECTION DES BIENS ET LA GESTION DES INVENTAIRES ORDRE DES COMPTABLES AGREES ET EXPERTS COMPTABLES AGREES:CODE DES DEVOIRS PROFES`LS GESTION DES RESSOURCES HUMAINES.LA ATELIER SUR LA MISE EN PLACE D'UN BON SYSTEME COMPTABLE WORKSHOP REPORT ON A WELL ORGANIZED ACCOUNTING SYSTEM MALI REVIEW OF USAID PROGRAM GENERATING LOCAL CURRENCY ATELIER SUR LES RAPPORTS PERIODIQUES ATELIER SUR LES TECHNIQUES D'AUDIT ATELIER SUR L'AUDIT INTERNE ATELIER SUR L'AUDIT INTERNE (MANUEL POUR PARTICIPANTS) RAPPORT DE MISSION ATELIER SUR LES EXIGENCES DE LA REGLEMENTATION 121(D) 27 JUIN 1989 RAPPORT DE STAGE D'AUDIT EFFECTUE AU CABINET PRICE WATERHOUSE D'ABIDJAN - RCI RAPPORT PROFESSIONNEL DE STAGE SREMP TRAINING OF TRAINERS WORKSHOP REPORT MANUEL DE PROCEDURES: COMPTABILITE DE MATIERES (DRAFT) WORKSHOP ON SETTING UP AND KEEPING ACCOUNTING SYSTEM WORKSHOP REPORT ON GRM INVENTORY ACCOUNTING SYSTEM MANUEL DE PROCEDURES COMPTABLES ET DE GESTION DES PROJETS
MAURITANIA	LOCAL CURRENCY REVIEW ASSESSMENT OF CSA TRAINING PROGRAM REPORT ON BUDGET WORKSHOP, CSA - MAURITANIA, NOV 5 TO 10, 1988 NEEDS ANALYSIS, MANUFACTURING INDUSTRY

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TABLE 8 (Con't)
 REPORTS AND MANUALS PRODUCED
 BY, IN COLLABORATION WITH, OR ABOUT
 SRFMP (1)(2)

TITLE OF DOCUMENT	
NEEDS ANALYSIS, FISH PROCESSING	
REPORT ON COST ACCOUNTING WORKSHOP	
MAURITANIA (Con't)	
NIGER	
SYSTEME COMPTABLE POUR LES PROJETS USAID AU NIGER INTRODUCTION DU GRAND LIVRE	
RAPPORT SUR LE SEMINAIRE TENU A NAMARO DU 16 AU 19 JUN 1987	
RAPPORT SUR LE SEMINAIRE DE L'INTRODUCTION AUX MICRO-ORDINATEURS/LOTUS 123 1-9.9.87	
INTRODUCTION AUX MICRO-ORDINATEURS, LOTUS 123	
RAPPORT SUR SEMINAIRE D'AUDIT DES PROJECTS DE DEV'T:NIAMEY 19 - 24 OCTOBRE 1987	
INRAN SUBVENTION NATIONALE GENERAL LEDGER	
EXPENSE MONITORING SYSTEM:MOP/DFI	
REVIEW OF HOST GOVT ACCTG SYSTEMS IN NIGER TO ACCT FOR/CONTROL AID GEN'D LOCAL CURR'Y	
RAPPORT DU SEMINAIRE SUR GESTION BUDGETAIRE DES PROJETS DE DEVELOPPEMENT 18-22.4.88	
RAPPORT DU SEMINAIRE SUR GESTION BUDGETAIRE DES PROJETS DE DEVELOPPEMENT 11-15.7.88	
COURS D'AUDIT ET DE CONTROLE INTERNE, UNIVERSITE DE NIAMEY (DRAFT)	
ETUDE POUR L'ASSISTANCE A LA MISE EN OEUVRE DES SYSTEMES DE GESTION FINANCIERE PME	
RAPPORT DE STAGE: INITIATION A L'AUDIT	
LIVRE DES FACILITATEURS: LES CABINETS MEDICAUX, NIAMEY, NIGER	
LIVRE DES FACILITATEURS: LES ATELIERS DE COUTURE, DU 23 AU 28.7.90, NIAMEY, NIGER	
SENEGAL	
DOCUMENTATION DU SYSTEME COMPTABLE DU PROJET SUR DBASE III-PLUS	
RAPPORT SUR L'ATELIER DE COMPTABILITE DES MATIERES TENU DU 21-23.11.86 A SALY	
RAPPORT GROUPE DE TRAVAIL CHARGE DE MISE EN APPL'C'N DES DIRECTIVES PRESIDENTIELLES	
RAPPORT DE SYNTHESE DES VISITES DE COOPTATION DE MEMBRES DE L'ACPS	
RAPPORT DE SYNTHESE, JOURNEES DE REFLEXION, LA GESTION DU FOYER AU SENEGAL	

TABLE 8 (Con't)
REPORTS AND MANUALS PRODUCED
BY, IN COLLABORATION WITH, OR ABOUT
SRFMP (1)(2)

TITLE OF DOCUMENT	
SENEGAL (Con't)	RAPPORT DE L'ATELIER-TEST SUR LA COMPTABILITE DES MATIERES
	ATELIER SUR LA GESTION FINANCIERE DES ENTREPRISES BOULANGERIES DES MAITRISARDS
	MANUEL DES PROCEDURES DE COMPTABILITE DES MATIERES (DRAFT)
	ACTIVITES REPORT ON SRFMP/MAURITANIA: NOV 8 - DEC 6, 1987
	RAPPORT SUR L'ATELIER DE COMPTABILITE DES MATIERES (18 AU 23 JANV 1988)
	RAPPORT DE STAGE (AOUT - NOV 1987)
	ATELIER SUR LA COMPTABILITE DES MATIERES
	LOCAL CURRENCY REVIEW/SENEGAL
	RAPPORT DE STAGE
	MANUEL DES PROCEDURES DE COMPTABILITE DES MATIERES
	NOTE THEORIQUE DE MARKETING
	RAPPORT SUR L'ATELIER COMPTABILITE DES PROJETS ET FORMATION DES FORMATEURS
	RAPPORT SUR L'ATELIER DE SUIVI DE LA COMPTABILITE DES MATIERES
	DOCUMENTAT'N DE L'APPROCHE UTILISEE PAR PRGFS POUR AMELIORAT'N DE CMPTBLTE MATIERES
	COMPTABLE PROFESSIONNEL, LE NO.01
	INTERNSHIP REPORT: SAHEL REGIONAL FINANCIAL MANAGEMENT PROJECT
	RAPPORT DE STAGE: PROJET REGIONAL DE GESTION FINANCIERE AU SAHEL
	PRESENTATION ON SMALL BUSINESS PROMOTION
	RAPPORT DE STAGE
	SYSTEME COMPTABLE DES ATELIERS DE COUTURE
	DOCUMENTATION DE LA FORMAT'N DES FORMATEURS DES REPRESENTANTS DES BOUTIQUES DE DETAIL
	EVALUATION OF THE SENEGAL COMPONENT OF THE SAHEL REGIONAL FINANCIAL PROJECT PHASE I
	RAPPORT DE STAGE EFFECTUE AU PRGFS: SENEGAL
	MANUEL DES PROCEDURES DE GESTION FINANCIERE DES MAGASINS EN DETAIL

TABLE 8 (Con't)
 REPORTS AND MANUALS PRODUCED
 BY, IN COLLABORATION WITH, OR ABOUT
 SRFMP (1)(2)

TITLE OF DOCUMENT

WASHINGTON
 & GENERAL

FIRST ANNUAL PROGRESS REPORT
 REPORT ON THE REGIONAL CONFERENCE DEC 2-11, 1986
 SRFMP SECOND REGIONAL WORKSHOP REPORT ABIDJAN NOV 2-6, 1987
 DESIGN FOR A TRAINING OF TRAINERS WORKSHOP
 ASSESSMENT OF CSA TRAINING PROGRAM
 EVALUATION DU PROGRAMME DU CSA POUR LA FORMATION COMPTABLE
 SECOND ANNUAL PROGRESS REPORT
 FOURTH REGIONAL WORKSHOP REPORT: NIGER, NOVEMBER 14-18, 1988
 MANUAL PRACTICO PARA UN SISTEMA CONTABLE SIMPLIFICADO
 SRFMP FIFTH REGIONAL WORKSHOP REPORT: SENEGAL, MAY 15 - 18, 1989
 THIRD ANNUAL PROGRESS REPORT
 SIXTH REGIONAL WORKSHOP REPORT: THE GAMBIA, NOVEMBER 13-17, 1989
 PRGFS: A TRAINING NEEDS ASSESSMENT
 FOURTH ANNUAL PROGRESS REPORT
 SRFMP: DRAFT EVALUATION REPORT

- NOTES: (1) This list does not include quarterly reports or Washington staff trip reports.
 (2) Titles appear by country in approximate chronological order.

TABLE 10

SRFMP II
COUNTRY DISBURSEMENTS
AS OF DECEMBER 31, 1990

Budget Item	Burkina Faso	Cape Verde	Chad	Gambia	Mali	Mauritania	Niger	Senegal	Home Office	Total Exp.
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Salaries & Wages										
Home Office									669,156.75	2,527,560.10
Team Leaders	181,812.17	0.00	187,417.84	215,743.09	207,674.00	159,502.71	201,320.49	199,955.65	0.00	1,353,425.95
Sahelian Assoc.	208,599.87	0.00	50,172.17	0.00	44,726.37	4,596.00	78,474.19	95,612.80	0.00	482,181.40
Non-Sah. S.T. Spec.	0.00	5,400.00	0.00	17,396.00	0.00	0.00	0.00	0.00	0.00	22,796.00
Fringe Benefits	14,507.55	0.00	14,610.89	15,937.03	15,953.79	12,542.40	14,771.22	15,616.41	2,022.12	105,961.41
Overhead	109,072.19	3,240.00	112,418.37	138,683.46	124,604.44	95,701.53	120,792.25	119,973.43	694,927.42	1,519,413.09
Sahel. S.T. Spec.	0.00	0.00	161.43	166.66	26,837.10	1,685.35	9,689.20	80,064.97	0.00	118,604.71
Trav. Trans. Per Diem										
US/Intern. Trav.	30,006.70	24,314.04	37,786.11	57,458.12	36,380.21	15,128.00	44,791.99	21,435.75	244,120.98	670,643.76
Air/Sea Frt/Stg.	8,475.41	0.00	12,034.47	30,711.74	14,973.36	606.38	30,090.15	9,207.88	10.13	511,421.90
In-country. Trav.	34,606.24	0.00	928.55	2,419.36	2,792.28	276.17	1,577.45	8,711.41	1,800.88	106,109.52
Allowances										
Post-diff./COLA	62,895.38	0.00	75,093.82	41,791.04	67,327.31	48,002.01	78,130.73	58,512.26	0.00	1,033,882.83
Living-Qtr. Allow.	62,877.05	0.00	90,730.15	44,685.28	106,275.64	50,467.85	137,572.14	80,824.95	0.00	431,753.55
Education Allow.	0.00	0.00	0.00	0.00	0.00	0.00	8,972.84	0.00	0.00	573,433.06
Separate Maint.	19,724.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,972.84
Field Office Suppt.	197,544.15	35.54	122,821.70	81,549.06	205,759.79	20,468.40	319,088.50	289,637.85	556.88	1,237,461.87
Equip. & Commodity	20,017.72	0.00	26,417.05	34,532.28	23,038.28	1,267.19	35,697.07	43,639.40	2,684.65	187,293.54
Participant Trng.										
Workshop/Semin.	15,692.09	8,797.26	11,703.05	30,428.89	38,905.23	2,740.82	34,253.31	143,360.72	280.97	614,434.27
Material Dev.	7,126.41	620.67	1,915.87	11,483.89	19,260.81	315.40	12,714.23	38,442.48	4,970.19	286,162.34
Long & S.T. Trng.	22,935.32	2,010.00	59,972.66	46,390.94	52,327.80	0.00	41,483.11	6,002.80	299.36	96,849.94
Other Direct Costs	10,415.33	193.50	9,848.01	10,356.49	11,354.94	8,805.52	10,187.78	9,896.84	73,453.55	231,421.99
Sub-total	1,006,307.96	44,611.01	814,032.14	779,733.33	998,191.35	422,105.73	1,179,606.65	1,220,895.60	1,694,283.37	8,159,767.64
Fixed Fee										553,523.23
TOTAL										8,713,290.87

Handwritten initials or signature.