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**SAHEL REGIONAL FINANCIAL
MANAGEMENT PROJECT**

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FINAL REPORT

 **ERNST & YOUNG**

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I. EXECUTIVE SUMMARY

The Sahel Regional Financial Management Project (SRFMP), Phase II is the continuation of the project by the same name. It is part of the Agency for International Development's response to an observable need to improve the financial management of projects to which it provided assistance in the Sahel. The audits of AID's Sahelian projects, conducted during 1980 and 1981, revealed what was suspected: poor local accounting and records. The funds which were provided to host governments in local currencies from Sahel Development Program Funds were badly mismanaged. In 1981, Congress legislated Section 121(d) of the Foreign Assistance Act (FAA) which was added to the Sahel Development Program (SDP) authorization. The amendment required AID to certify that foreign government maintained adequate accounting systems for these funds. The Africa Bureau developed a strategy to improve Sahelian country accountability and strengthen financial management. The Sahel Regional Financial Management Project, established in 1982, was an integral part of that strategy. The first phase of the SRFMP lasted from August 1982 to June 1986. The second phase commenced in June 1986 and has a Project Assistance Completion Date (PACD) of June 30, 1991.

1. Evaluation Scope and Approach

This final evaluation reports on the effectiveness of the Sahel Regional Financial Management Project in achieving its objectives and on the performance of Experience, Inc., the contractor. The SRFMP II (1986-90) was designed to build on earlier project successes in assisting Missions and counterparts in Sahelian governments to establish higher quality accounting systems for USAID projects and to meet the 121(d) certification requirements. The project was also required to institutionalize, in both the public and private sectors, accounting concepts and practices that were expected to be continued beyond the life of the project.

The geographic scope of the project included Burkina Faso, Cape Verde, Chad, The Gambia, Mali, Mauritania, Niger and Senegal. This report represents the final evaluation of SRFMP II activities and accomplishments in each of these countries. These country specific reviews have been included in the broader regional context within which the project was designed to function.

The field work, for the purpose of gathering information for this evaluation, took place between mid July and the second week of September, 1990. The evaluation field activities took place after the original contract with Experience, Inc., the organization responsible for managing the implementation of the SRFMP II, had terminated on June 30, 1990. Even though AID had extended the project termination date to June 30, 1991, current funding will only allow activities to continue in some countries

through December 31, 1990. In the case of Mauritania and Chad, by the end of June 30, 1990, SRFMP II had already terminated and the resident advisor had departed.

Interviews and review of project documents also took place at AID/Washington and Experience, Inc. headquarters office in Washington.

In general, data was collected and information and opinions were sought from administrators of the project (AID and contractor), as well as from government and private sector participants.

2. Participant Training

Project activities varied somewhat among the countries reviewed. Participant training approaches included short-term third country training and in-country participant training in workshops, on-the-job-training (OJT) sessions, materials development and dissemination. The project also trained trainers, developed improved financial management practices and the capacity among local individuals and institutions to continue to implement project activities after the contractor would have left.

Specifically, the project trained 3,877 participants in workshops, 1,253 in on-the-job training sessions and sent 39 persons to other countries for training. These accomplishments were distributed among countries as follows:

	Participants in <u>Workshops</u>	<u>OJT</u>	Third Country <u>Training</u>
Burkina Faso	491	25	3
Cape Verde	14	---	4 ¹
Chad	181	109	7
The Gambia	327	---	10
Mali	444	95	8
Mauritania	36	57	0
Niger	234	52	6
Senegal	2050	915	1
	-----	-----	-----
Total	3,777	1,253	39
	=====	=====	=====

Participant training in the project countries was well done largely because of the training methodology which emphasized specific needs assessments. This made the training relevant to the participants' work situations.

¹ Should be 5, 2 or 0 - depending on who is counted

Where local teams have been trained in the methodology, given to their conducive factors, the method has a reasonably good chance of standing the test of time and has the potential to contribution towards institutionalization of the type of financial management training provided under this project.

3. Institutionalization

This project has helped to bring into sharper focus the considerable difficulty in institutionalizing financial management skills in Sahelian countries. In instances where the project was able to operate, for a considerable period, in the highest echelons of Sahelian government, a great deal was achieved. It cannot be said, however, that a critical mass of financial managers and accountants have been established in each country. Much still needs to be done. In countries where there have been notable successes in this direction, valuable information concerning techniques and strategies for implementing a successful project to institutionalize financial management have been learned. These may very well provide appropriate guidelines to a follow-on project or training interventions by individual missions.

A genuine interest in the need to continue financial management training in critical government departments has been indicated and even requested by several host country governments. Even given this interest, it appears to be a long term process.

4. 121(d) Certification

Sahelian Missions have had to rationalize an approach which is conducive to USAID project development and the expenditure of project funds, in an environment traditionally characterized by poor accounting and financial management.

Although the SRFMP Phase I had helped to resolve major accounting problems for AID projects, much was still left to be done to strengthen financial management in Sahelian countries. It became apparent that the institutional improvement in financial management capabilities and practices within the Governments, which had been the Missions' primary clients, would be a long term process. This realization was triggered partly by conditions which were eventually documented in a report (Audit of AID Compliance With Section 121(d) Of The Foreign Assistance Act: Report No. 7-625-86-5, March 12, 1986). This report found a need for the African Bureau to improve the effectiveness of its efforts to expand accountability reporting standards and oversight in complying with FAA 121(d).

Recognition of this fact impelled the Sahelian Missions toward an alternative approach to maintaining the 121(d) standards for all projects

while fulfilling their project implementation objectives. Missions decided to contract out the management of local accounts to public accounting firms and other organizations which were already prequalified as having met USAID's criteria for financial accountability. It also relied heavily on the SRFMP project to train USAID, contractor and host government staff where local currency funds were still being managed by them. This enabled the Missions to implement development projects without any appreciable loss of momentum or compromising of project management.

Several Missions relied heavily on the SRFMP contractor to assist them in meeting their FAA 121(d) Certification requirements. Some Missions made a concerted effort to design increasingly more projects which were not subject to the 121(d) certification requirement.

These developments had served to reinforce the lessons which emerged from SRFMP and remain valid today that:

- Missions still need help in resolving local accounting problems associated with AID projects.
- A long-term involvement at high levels of government is required to assure sufficient strengthening of financial management capability at a level where it could be reasonably expected to meet FAA 121(d) standards.

The project also helped to raise the question as to whether AID efforts alone, without active coordination with other donors, around commonly acceptable standards of financial management, are sufficient to make the requisite impact on improved financial management practices in the near term.

5. Private Sector Training

SRFMP II appropriately recognized that the chances of establishing higher quality accounting systems for USAID projects and successfully promoting financial management practices at higher levels in Sahelian governments would best be served through a more broadly based approach that included consideration of the private sector.

In some countries, the project achieved marked successes in selected sections of the private sector. This is particularly true in countries where local private sector organizations with financial management training capabilities had been created by the project. This helped to expand the potential group of organizations that USAID, and hopefully others (Governments and donors), could call upon to render technical and management assistance regarding local currency accounts associated with development projects. In some countries such organizations have been able to win competitive contracts to assist USAID projects.

Results in other areas of the private sector have varied among countries, ranging from the beginning. There is also question to be resolved regarding the benefit/cost of such training. The results from such an assessment may suggest somewhat different approaches in a follow on or different project.

6. Recommendations

General Recommendations

1. AID/W should design a third phase of the SRFMP to build on the experience of the past and especially to further strengthen not only the government sector but also the private sector.
2. AID will want to retain the regional approach to the SRFMP to better enhance financial management in the region and not try to have a limited success in one or two countries.
3. Before the next phase starts AID Mission should identify the organizations and persons in each country who are capable and willing to help institutionalize SRFMP training, in how to manage their own resources.
4. AID should continue to develop and transfer training materials and methods to Sahel host governments and private sector area.

Burkina Faso Recommendations

1. The SRFMP and AID/W should concentrate on the private sector with a plan to further institutionalize budget and planning.
2. AID/W should try again with the assistance of the mission's to organize an association of accountants and financial managers.
3. SRFMP should devote more time to enhance the institutionalization of the audit and consultancy capacity of the public and private sectors.
4. The Mission could better document the direction of SRFMP activities and also carry out a country-specific evaluation of the project over the years.

Cape Verde Recommendations

1. USAID in Cape Verde should work with AID/W to place a Team Leader when the next Project Phase starts. An assessment of the government and private sector should be done and a plan developed to

provide Cape Verde with the same level of assistance provided to the other Sahelian countries.

Chad Recommendations

SRFMP has ended in this country. With the expected return of the SRFMP II counterpart to Gambia at the end of 1990, the contractor and AID should extend the services of the CTL in order to facilitate an orderly transition in management of the project's activities in the MDI.

In pursuing further opportunities to upgrade financial management capabilities within the GOC, AID should continue to emphasize third country training.

In the absence of the SRFMP II and the widely acknowledged need to upgrade financial analysis and financial management capabilities, the Mission should explore the use of BEPROCA and TBC as purveyors of training and technical assistance and generally encourage the development of their training capabilities through the HRD or private sector development initiatives.

Prior to a follow-on project or simply to provide guidance to the Mission, a more detailed assessment of the impact and potential of SRFMP II type training should be undertaken.

In the absence of a much needed follow-on project, the Mission, through its policy dialogue or in collaboration with other donors should continue to promote initiatives aimed at improving financial management in Chad.

Accounting Manuals developed under the SRFMP II project in Chad and in other countries should be made available to the Ministry of Finance and the Ministry of Controle d'Etat.

The Gambia Recommendations

1. The Team Leader should give priority to solving the difficult detailed problems relating to the effective transfer of training resources and capability to the Management Development Institute (MDI).
2. He should assist MDI in gaining better familiarity with USAID's project and contracting procedure and in drafting realistic proposals to USAID and elsewhere.
3. The Team Leader should devote some time to assisting the Auditor General's office and the Accountant General's office in articulating a plan to USAID or other donors to fill the void that will be felt with the termination of the SRFMP and until such time (in 3 years) when a sufficient number of Gambians, currently being trained overseas, return.

Mali Recommendations

1. The USAID/SRFMP and host government should coordinate their efforts to continue the audit and project accounting training at the university and the audit course at ENA.
2. Efforts should be continued to establish an association of accountants and financial managers.
3. More institutionalization should be done in the private sector.
4. USAID and AID/W should work to improve the capacity of the Government of Mali or private sector Malians to provide consultancy services.

Mauritania Recommendations

SRFMP has ended in this country

Niger Recommendations

1. The Mission group should expedite the installation of the accounting system that would recertify the two projects decertified.
2. USAID/AID/W in the future, should conduct an orientation awareness about SRFMP for the AID Mission on a as-needed basis.
3. USAID/AID/W should use the Government of Niger counterpart in the future to work out the logistics to ensure that the Ecole Nationale d'Administration (ENA) adopt and use the already developed financial management course.
4. There is a need to improve the audit and consultancy capability of the public and private sectors.
5. USAID should concentrate future efforts on improving the institutionalization of financial reporting in the public sector. In addition, efforts should cover budgeting/planning.
6. USAID should attempt again to organize an association of accountants and financial manager.

Senegal Recommendations

1. In the remaining weeks, the Team Leader should respond to the Mission's request to outline an organizational and business development plan for ACA.
2. He should reinforce training and technical assistance to ACA.

3. **The team Leader should also continue to explore with the Government of Senegal funding alternatives for the TFU.**

II. INTRODUCTION AND BACKGROUND

During the late seventies Congress set out to assist the drought in a West African Region called "The Sahel." After several years of assistance, the questions arose as to how the money was being spent and whether the intent of Congress was being met. USAID Inspector General tried to answer these questions through an audit. The answer documented serious weaknesses in internal controls in host government accounting.

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 stated that:

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

The immediate result of 121(d) was that the adequacy of host country accounting systems involving AID-financed local currencies needed to be certified. Responsibility for certification was delegated from the Administrator to the Assistant Administrator for Africa who relied on the reports made by the Mission Directors within each country.

AID initiated a financial management improvement effort in the Sahel in collaboration with the Office of Sahel and West Africa (AFR/SWA). The efforts were placed under a project named the Sahel Regional Financial Management Project (SRFMP). The project, authorized in August, 1982, has a regional approach designed to help insure that host governments achieve and maintain a system of accounting and management for local currencies provided through AID projects, in conformance with the legislative requirements of Section 121(d) of the Foreign Assistance Act of 1961 as amended. More broadly it was oriented to the need for investment in improved project and program management.

Prior to phase I of the project activity focused on improving financial management in the Sahel by creating training materials, making visits to USAID Missions to ascertain conditions and needs, and planning future efforts in individual countries. In addition, workshops were to be conducted on AID's basic accounting requirements for local currency expenditures. SRFMP Phase I was designed to meet the complex financial management needs indicated by the Missions within a regional framework.

In 1984, a mid-term evaluation of the first phase of the project found that in most cases project accountability had been achieved and that host governments were cognizant of a general need for improved financial management. Both local government and USAID Missions began to view SRFMP as a resource for Sahelian institutional development. The evaluators recommended that the activities initiated under the project continue beyond its four-year life. AID designed a second four-year phase for the project and began to implement it beginning in mid-1986. This second phase maintained the original SRFMP objective of ensuring project accountability. However, it also focused on improving financial management practices in both the public and private sectors of the Sahel, as well as on the institutionalization of these practices.

The project provided training to managerial and operating personnel in the Government and other developed institutions capable of continuing training and systems development beyond the life of the project. The project provided long-term technical assistance to Burkina Faso, Chad, Niger, Mali, Mauritania, Senegal, and The Gambia. Project Teams in these countries generally consisted of a Team Leader and one or two local professionals.

Short-Term Technical Assistance

Short-term technicians with specialized financial management, training and workshop development skills, were available to all resident technical assistance teams, although their use was significantly more limited than anticipated in the project paper. Short-term personnel came primarily from the United States and occasionally from other Sahelian countries involved.

Materials Development and Dissemination

Central project management in Washington, D.C., is responsible for the preparation and distribution to the resident technical assistance teams of materials developed for workshops. This is the primary function of the Training and Materials Specialist who is based at the project headquarters and travels to the field about half the time.

The general training concept and methodology used in project level intervention consists of group training, workshops, use of short-term consultants, development of training materials, close coordination with USAID Missions and host country personnel as well as on-the-job training. The first step in the SRFMP approach generally was to assess and determine the quality of the accounting process at each project in the public or private sector and devise specific financial management training to remedy any problems found.

Workshops and follow-up visits to participants were the next step in transferring needed skills and directly reinforcing their utilization. The coordination of these efforts through Experience, Inc. includes collaboration with the Training and Materials Specialist in the development of training materials and workshops

presentation, policy and technical guidance and supervision from the Project Director. SRFMP priorities for activities always incorporated USAID and host country concerns.

The project outputs were originally five major and four minor. Because some were thought to be duplicative or difficult to track, they were restated as follows:

A. Project Accounting

1. 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.
2. Collaboration with other donors will result in improved financial management of their project funds.

B. Institutionalization

1. Host country public sector and parastatal organizations will utilize sound financial management techniques in managing their own resources and in planning new development projects.
2. Private sector individuals and firms will utilize improved financial management techniques in managing their own resources.
3. Training curricula in both public and private training institutions will improve.
4. The numbers of trained accountants and financial managers in Sahel will increase and their status will improve.
5. The audit and financial management consulting capacity of either private accounting/consulting firms or public organizations will be improved.

III. EVALUATION SCOPE AND APPROACH

The evaluation followed the direction of AID/W scope of work for this project. Specifically, we developed a questionnaire and charts on the various aspect of the SRFMP Project. These questionnaires and charts (see Chapter XIV) were used to collect data from AID and E.I. representatives in the home office and in the field.

We had an initial meeting with the AID/W Project office, and later examined their records and correspondence on the Project from inception to date. We examined all IG, GAO audits completed in the Sahel region since contract inception.

Subsequently, we visited the SRFMP Contractor to discuss their activities during the first years in performing the Contract. We took monthly, quarterly, and annual reports, documents, correspondence and copies of the contract, and other information with us as we went to the various countries in the Sahel. Exhibit XII shows the countries we visited and the various persons we talked with at the many different project sites, as well as the names of the AID/Mission and SRFMP representatives interviewed.

Our field visits were scheduled for six days in each country. Our field visits usually begin with an interview with the Mission Director and his/her staff, especially the project officer for SRFMP which frequently was from the Controller's office. Next, a review was made of the files kept by the Project offices for SRFMP. These files provided the background for the review since a much of the direction and evaluation was done by the SRFMP Project officers at USAID.

Once the review was complete, the balance of the time in country was spent examining what the SRFMP Team had been doing and at what project sites. Visits were made at pre selected projects sites to gain an understanding of what had been learned by the participants at workshops, on the job training or at other training sites.

At the conclusion of the field work the project team members returned to Washington to prepare the final evaluation report.

IV. SUMMARY OF SRFMP ACTIVITIES IN SELECTED COUNTRIES

Chad

Chad is one of those countries where the tremendous need for training is widely acknowledged by most donors. This is the case because much of Chad's skilled and educated manpower was destroyed after independence through intermittent civil disturbances and the constant threat of foreign invasion. As a result, both within the government and the private sector, there is a great need for skilled and educated manpower to manage and operate government and private industry organizations.

The Sahel Regional Financial Management Project, Part II, from 1986 to June 30, 1990, made an important contribution toward training Chadians in financial management practices. It did so through a series of workshops and on-the-job training (OJT) among the government of Chad, parastatal, USAID, and other donor funded projects, and private sector personnel.

The SRFMP training was heavily concentrated in basic accounting, budgeting and planning, and later evolved to include other aspects of financial management relating to development projects. In addition to assisting the USAID Mission with 121(d) procedures, much time was also spent with staff on USAID funded projects, assisting them in setting up, operating and improving their basic accounting skills and methodology.

Initially, the project suffered from lack of autonomy from USAID. It was too closely linked to the Mission, and created difficulty for the project in establishing rapport with Chadian organizations. The close association with the then-USAID Mission hampered efforts towards institutionalization of financial management in Chad. In many Chadian quarters, the issue was regarded as a question between American and French systems of financial management, rather than one of appropriate financial management skills and techniques that could be applied to a variety of situations in both the public and private sectors. As a consequence, much effort was expended towards improving the financial management capability of AID-funded projects, and working on 121(d) certifications. Eventually, the project branched out into work with parastatals, which had been recipients of USAID funding, and finally into the private sector.

The two most significant accomplishments of the project were:

1. the establishment of a local organization with the capability of using the training methodology developed by SRFMP II to carry on training in financial management, and
2. the agreement reached with the Ministry of Controle d'Etat to develop a procedure manual to audit all government departments and to train government ministry and departmental personnel in its use.

Unfortunately, the project terminated before this agreement could be adequately implemented and have an impact which potentially could have been pervasive and a major contribution towards institutionalizing financial management and auditing techniques in a very important segment of Chadian society.

Since much aid to Chad is in the form of cash transfer projects, the absence of the SRFMP will be felt by the USAID Mission, which must be concerned with the effective management of funds in these projects. The SRFMP's major contribution in Chad has been its flexibility and responsiveness to mission's need to ensure sound financial management on AID-funded projects.

The Gambia

The SRFMP II in The Gambia was able to build effectively on the accomplishments of Phase I of the project. This project established a working relationship with the Management Development Institute (MDI) during Phase I, a relationship which was extended and further deepened during the current Phase of the project. Perhaps the greatest achievement of the project is the fact that the Gambians regarded SRFMP workshops as an important part of their training institute's activities. The MDI is the professional in-service training research and consultancy institution established in The Gambia, with the assistance of the World Bank (IDA). It was established to spearhead a major transformation in management development and the improvement of managerial efficiency and effectiveness in The Gambia. It is expected to "train Gambian citizens to develop managerial skills in planning and implementation of development programmes; promote the development of administrative effectiveness; and enhance professional competence in management."

The MDI has a broad mandate, including to:

- Promote management consciousness of the public service;
- Organize and conduct courses, seminars, and workshops for the purpose of improving efficiency performance;
- Undertake and provide research studies and consultancy services in administration and management;
- Consult and cooperate with the establishment in all matters affecting the training of managerial and administrative personnel;
- Identify and examine areas of mal-administration and ineffective managerial methods, and suggest ways and means of correcting them;
- Establish and equip a library for teaching and research purposes and develop a documentation center;

- Disseminate information with regard to management and administration of development programs;
- And generally be responsive to the management and financial training needs of the public service.

The MDI in its brochure describes itself organizationally as follows: "At the program or operational level, the institute is organized into three sections -- 1) general management and public administration; 2) project management section; and 3) the financial management section, which has three subsections, viz, the Sahel Regional Financial Management Project, coordinated by the project team leader, the Association of Accounting Technicians program (AAT), managed by the CFTC expert and The Gambian counterpart, and civil service accountancy and audit program handled by an accounting trainer" In the eyes of Gambians, the SRFMP is an operational part of their MDI program.

Admission to the training programs are usually by sponsorship of ministries and departments and/or agencies of government. As such, it can be regarded as thoroughly institutionalized within the public service and within the society in general.

One of the achievements of the SRFMP has been to encourage the institute to reach out to the private sector by incorporating courses specifically designed for them. The SRFMP project has trained a significant number of civil servants, staffs of NGOs (local and expatriate), and private sector organization staff in finance and management. It has had a positive influence on the MDI and on the government in providing advice for changing and trying to run departments better. SRFMP II has been included in MDI consulting projects. Its real strength has been the manner in which its workshops have been combined with the Association of Accounting Technicians (AAT) program in developing the governmental cadre of accounting and auditing technicians and persons skilled in financial management at the middle level of the government structure. While it has not been written into law, training in the SRFMP financial management courses at MDI does affect promotions and salary increases within the public service.

The Auditor General, government of The Gambia, feels that the SRFMP has made an enormous contribution, by filling the gap by which accountants or auditors could be trained locally. Persons who had no other means of obtaining professional training, were trained by the SRFMP. Both the auditor general and the accountant general of the government of The Gambia have indicated the need to see the project continue for at least another three years, until Gambian personnel who are being trained abroad complete their professional training, return and establish themselves, and could become involved in on-the-job staff training within their own divisions, as well as being involved in other training contributions through the Management Development Institute.

Despite these significant contributions to training financial managers in The Gambia, and its inclusion within the Management Development Institute, there

is legitimate concern as to the ability of the Institute to continue the SRFMP activities beyond the formal December closing date. It is simply a question of the the MDI's ability to finance SRFMP-type operations. This represents an important dimension of the issue of institutionalization which the project must address in the ensuing months.

Mauritania

The SRFMP II Country Team Leader (CTL) concentrated most of his efforts within one of the Government of Mauritania's (GIRM) most important institutions, the Commissariat a la Securite Alimentaire (CSA). In Mauritania, this is the primary institution responsible for the distribution of food assistance. When one considers that, at most, Mauritania produces only half of its food consumption requirements, the vital importance of this organization can be more readily appreciated. This fact, however, provided considerable leverage to donors involved in food assistance.

USAID has been, by far, the largest food aid donor to Mauritania. USAID/Mauritania found the CSA to be:

- overstuffed, inefficient and indifferent toward corrupt practices
- lacking in commitment and resistant to instituting "transparent" budgeting and financial planning information

The SRFMP trained many individuals and gave considerable on-site assistance to the CSA. However, since skills acquired through the SRFMP training enhanced the marketability of such individuals, retraining of CSA employees (more than originally planned) had to be undertaken. This was in addition to the technical assistance and training also being provided by French and German donors and the UNDP. Other donors clearly recognized the need for training in financial management and also endured similar frustrations as those experienced by USAID.

Senegal

In March 1990, a detailed evaluation of the SRFMP/Senegal project was carried out. The purpose of that evaluation was to assess the impact of training assistance provided under the project, and the potential of its various activities in the public and private sectors of Senegal. Here our purpose is not to duplicate but to complement that evaluation by looking at various aspects of the project where there are interesting lessons to be learned, particularly with regard to regional implications and future project design.

In Senegal, the SRFMP project has confronted a number of issues and evolved a varied set of project interventions, which in many respects have been recursors of similar project activities in other countries. Also, more participants were trained in Senegal than in the other seven countries of the project combined.

V. PARTICIPANT TRAINING

Participant Training is presented by country and in three areas, namely, workshops, on the job training (OJT) and short term training in another country.

Burkina Faso

In Burkina Faso there were many different training sessions available to participants, such as inventory control, standard accounting and purchases on credit. Workshops, OJT and short-term third-country training opportunities were in place for all those interested in participating.

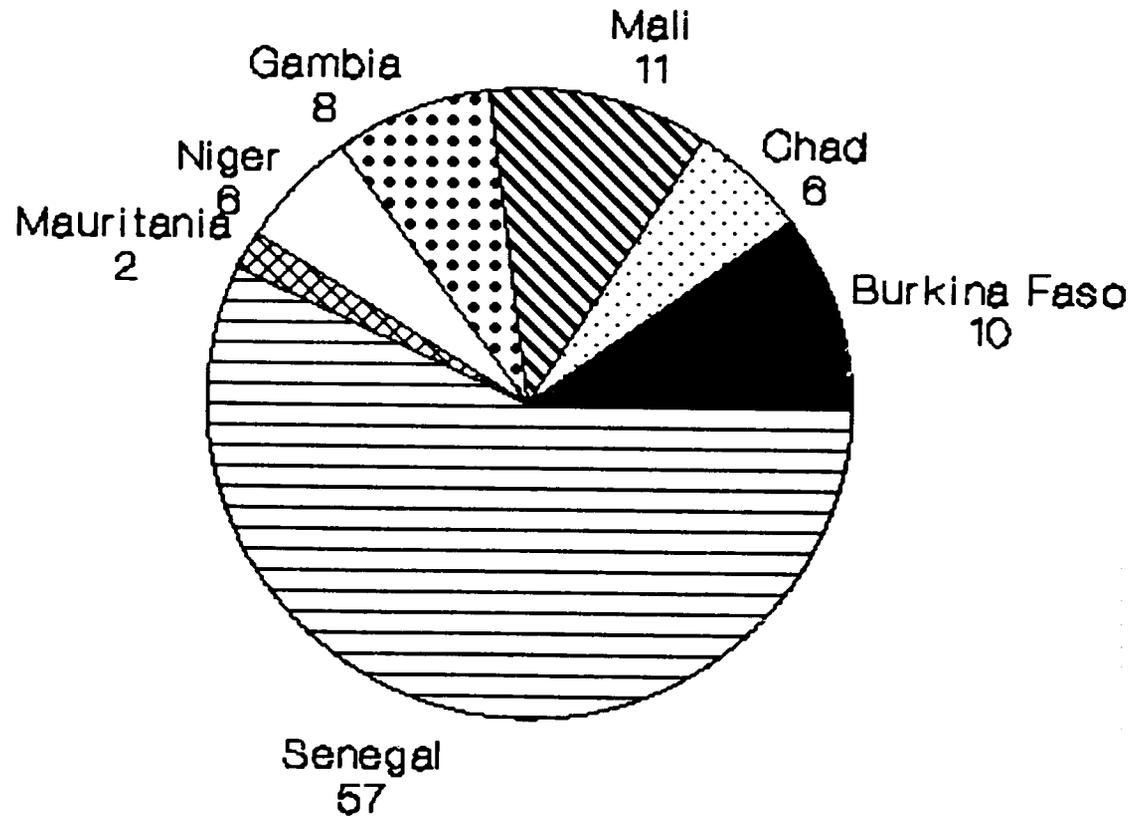
During the various years from inception of the Phase II until this evaluation, the number of persons trained was as follows:

Workshops	491
OJT	25
Short-term,third country training	3

The workshop series in Burkina Faso started with inventory control and accounting system for USAID project accountants and members of the Government. In the ensuing years, the workshops were expanded to include more inventory control and accounting for government sector administrators, financial managers, and accountants. Closer to the evaluation time, the workshops were on cost accounting, budgeting and PL 480 project accounting. The SRFMP Team Leader had also began to let the associates independently conduct workshops to insure future institutionalization in the country. The evaluator visited the INERA project and talked with an accountant who had participated in the workshop and had been trained on the PL 480 accounting system. The participant explained what he had learned and elaborated on how he is now applying this knowledge to his daily work. Although the accountant had to periodically contact SRFMP for questions, it was obvious that the training was successfully retained and utilized by the participant.

Phase II OJT began with routine visits to Public Health, Human Resources and the SAFGRAD Projects to verify that the basic accounting framework started in Phase I was still in place (OJT number understated by E.I.). Subsequent OJT was designed to train the trainers in the development of a standard accounting system. During the third reporting year there was no OJT reported in Burkina Faso. In the fourth reporting year there were five persons trained through OJT. One individual was trained on the revised accounting system and one person in computer software for 40 days.

SRFMP Participants Percentage Distribution By Country



Workshops, OJT and Third Country

1981

The evaluator visited one OJT project that SRFMP organized. The accountant was working at a furniture store for three months learning SRFMP's general accounting system. At the time of the visit, the SRFMP Team Leader had only trained the accountant on one aspect of the system. The accountant did not understand what he had been taught up to that point and he was thus not able to go any further. The SRFMP T/L explained to the evaluator that if the accountant does not work out, the SRFMP T/L will recommend another person to the furniture store owner.

There were no short-term third-country training participants in Burkina Faso during the first three years of Phase II. In the third reporting year the SRFMP associate went to Abidjan to attend a week long conference. In the last reporting year one participant went to Dakar and trained for five months at CESAG. The evaluator did not visit the participant but received indication that the participant was still the Director and Financial Affairs Manager of the FEEs Project.

Cape Verde

Despite the fact that Cape Verde did not have a Protocol, nor a Team Leader, some participants were still trained.

The Burkina Faso Team Leader and the expert trainer from E.I. Washington developed a workshop on the inventory system. Eighteen persons were trained from the Watershed Development Project. The main emphasis of this project was to stabilize the natural environment, increase the agricultural production potential and decrease food shortages.

Two participants from Cape Verde travelled to Burkina Faso to be trained in computer software. Three other participants from Cape Verde went to Mali to attend the training of trainers course.

The evaluation team did not meet any of the participants, therefore, other than comments by the Burkina Faso Team Leader there was no way to determine if the participants retained and were using what they had learned.

Chad

Participants in workshops and courses conducted by the SRFMP II are estimated at 297, of which 181 were engaged in workshops, 109 in OJT and 7 in short-term, third-country training. The figures for OJT are believed to be understated. A typical OJT assignment might include working with more than one member of the staff of the particular organization or institution to which the services are being rendered. These figures therefore reflect the best estimates based on discussions with country-team leaders, participants, the training coordinator and review of annual project reporting data.

More than fifty percent of the training was devoted to basic accounting. Budgeting/planning, and financial management, each accounted for thirteen percent of the participants trained. Training in other areas designed to support the development of financial management skills accounted for fifteen percent of the participants under this project.

Training in basic accounting for AID-funded projects tended to concentrate on issues such as basic bookkeeping, encumbrance procedures, reconciliation of sales/receipts, petty cash management, payroll, and close-out project accounting procedures. Among parastatals and private sector organizations, the training was predominantly geared towards establishing payroll accounting procedures, and secondarily, on issues such as petty cash management, single-entry and double-entry bookkeeping systems.

Training in budgeting/planning devoted itself to the development of financial databases for the use in budgets and general financial planning. The participants for this type of training were drawn predominantly from among government of Chad project planners, implementing agencies related to donor programs, and the Roads Maintenance Project. Personnel for the Roads Maintenance Project were the largest recipients of training in budgeting and planning. They were trained in a variety of issues relating to budgeting/planning, including assistance in the automation of their budgets and spreadsheets. This staff training by the SRFMP II helped to alleviate many of the problems that plagued this particular project.

Only five percent of the participants were trained in asset management, which was primarily devoted to inventory control. Recipients of this training were primarily parastatals and donor-funded projects. The development of skills in the area, however, is of pressing importance to the government of Chad. However, as previously cited, the inability of the project to establish sufficient rapport with Chadian organizations contributed towards the late start of the project in making effective inroads with regard to training in asset management within the government itself.

Financial management training primarily concerned itself with the management of local currency accounts, and the establishment of adequate financial controls related thereto. The participants of this training were drawn primarily from AID-funded projects. Again, the Roads Maintenance Project was the single largest recipient of this type of training, which also included a variety of other financial management issues which were important to the project. Some of the training, which was provided primarily on the job, included the establishment of recurrent cost payment procedures, multi-donor cost accounting, and financial management monitoring, among others.

In order to reinforce the financial management and accounting skills, the project found it necessary to train the staff of donor-funded projects in "the management of development projects" as a special topic. It also devoted time to training private consultants and directors of training and consulting organizations in financial management consulting skills. This was done in an effort to leave the capacity

within organizations to continue training beyond the PACD. In the final months of the project, it was also necessary to work closely with the Ministry of Finance to establish a commission responsible for the development of inventory accounting systems in the country. This required specialized consultations and training with ministry personnel.

The SRFMP II also arranged for short-term participant training outside of Chad. The chief of the finance division of the Office National des Routes (OFNAR) and the administrator were each sent to Centre Africain d'Etudes Superieres en Gestion (CESAG), Senegal, to receive training under their Programme de Formation Au Management. In each case, the training lasted for three months. Three inspectors of the Controle d'Etat and the Sahelian team member (STM) were sent to Centre Africain de Management et de Perfectionnement des Cadres (CAMPC), Cote d'Ivoire, to receive training there. The inspectors were trained in internal control and auditing techniques, and two STMs were trained in the management of training. In each case, the training lasted for three weeks. The project also arranged for the director of Controle d'Etat to receive a one-month training course in financial control systems at AMI/Impact in Atlanta, USA. It was intended that the trainees from the Controle d'Etat would play a major role in the establishment of an effective auditing capacity in the Ministry of Controle d'Etat. It is regrettable, however, that at a point where the Ministry seemed ready to proceed in this direction that the project came to an end.

The Gambia

The SRFMP Phase II has trained 437 participants in workshops and third-country course work (427 at MDI in The Gambia, and 10 participants abroad in Nigeria and Ghana.) Because the SRFMP project had been well entrenched in the MDI training operations, it was able to experiment with new training courses relating to other areas of management beyond basic financial accounting. These types of activities accounted for an estimated 52% of the participants' training under the project. Training in financial management accounted for 27% of the trainees involved, and 15% were involved in basic accounting training. Persons trained in budgeting/planning and asset management accounted for only 6% of the participants trained under the project. The SRFMP developed a number of courses which were not strictly in the financial management area, although they are related to important aspects of management in general. Such courses include the following subjects:

- Management by Objectives (MBO)
- Managing a Service Company
- Marketing Research
- Resource Allocation and Management
- Team-building
- Customer Service
- Marketing
- Entrepreneurship

While these subjects are interesting and useful in themselves, it is felt that some of the time spent in these areas might have been more productively used in exploring the various aspects of financial management in greater depth.

The project's financial management training was most useful to the government of The Gambia. The SRFMP filled a very important gap for necessary training as part of the professional development training program. Those persons who were not eligible to take the professional AAT exams, but who had been exposed to aspects of accounting in their jobs, or who were required to assume accounting responsibilities in their civil service jobs, were eligible to be trained by the project. As a result, the project trained a large number of personnel in the Accountant General's and the Auditor General's offices. The training was extended to include personnel in other branches of the civil service, who were also required to perform bookkeeping and accounting responsibilities.

The Association of Accounting Technicians (AAT) is a United Kingdom-sponsored examination and qualification that is recognized throughout the Commonwealth and is integrated into Commonwealth educational systems. The MDI was the institution in The Gambia which trained appropriately qualified Gambians to take the AAT external, extramural examinations to be qualified as members of the Association of Accounting Technicians. This qualified such trainees to be eligible for further training towards becoming chartered accountants (the Commonwealth equivalent of CPA, certified public accountant). A person passing the AAT examination was regarded as being a qualified bookkeeper, understanding accounting language and all the various problems in accounting at an intermediate level. They were depended upon to handle most of the detail-level work that is required to be done in an accounting office. The Auditor General and the Accounting General were intimately involved in the design of the training and, from time to time, assisted in the delivery of certain aspects of it. Both the Auditor General and the Accounting General have come to realize that the SRFMP provided a useful service in training most of the personnel who required training in accounting disciplines throughout the Gambian civil service.

In all, the project has sent ten senior civil servants abroad for short-term technical training. In 1989, four principal accountants from the office of the Accountant General were sent to the Ghana Institute of Management and Public Administrative (GIMPA, Accra) for ten weeks' training in financial management and budgeting. One principal accountant and one principal auditor from the office of the Accountant General and the office of the Auditor General, respectively, were sent to the Administrative Staff College of Nigeria (ASCON) for an eight-week senior financial management course. In 1990, four auditors were sent from the office of the Auditor General to GIMPA in Accra, for a ten-week course in financial management and budgeting.

Mali

During Phase II, the Team Leader in Mali trained 444 participants in workshops, 95 in OJT and sent eight participants abroad for short-term training. This training covered various topics, such as budgeting, inventory control, general accounting, assets and financial management in general and featured a course at ENA

During the first reporting period there were workshops and other training for 48 participants. From the second through the fourth reporting periods, a number of workshops were held. They covered topics such as internal control, training of trainers, inventory accounting, personnel management, preparation of the 121(d) survey report as well as audit techniques. The Team Leader lost both associates during the last reporting period and only replaced one sometime before the evaluation started.

In Mali the OJT started at the inception of Phase II. Systems reviews, accounting, reporting and budgeting were conducted in the first reporting year. Immediately thereafter the inventory control and reporting system received considerable attention at project sites. In the last reporting year, the Team Leader focused primarily on accounting and reporting as they related to the 121(d) certification; he also conducted OJT for seven persons at CERPOD.

During the first and second reporting year, Mali sent no participants for short-term training to other countries. However, in the third reporting year three participants were trained in audit techniques abroad; two at the GAO in Washington, D.C., and one at Price Waterhouse in Abidjan. Mali also sent four participants to Dakar at CESAG for financial management training and one to Price Waterhouse in Abidjan for audit training.

The evaluator spoke with a number of participants trained in Mali and in a third country and found that they all enjoyed their training and were practicing what they had learned.

Mauritania

As estimated, 92 participants benefitted from workshops and OJT provided by the SRFMP. Most of the training, or 62%, was accomplished through OJT and the remainder 38% was done in workshops.

Almost half of all the participants, 46% received training in basic accounting. This covered issues such as general management accounting, accounting controls, and some project accounting. The recipients were primarily GIRM public sector agencies. Participants receiving training and budgeting and planning accounted for 28% and were drawn primarily from the CSA.

The CSA and private sector individuals were the trainees in financial management training assistance. This type of training accounted for 25% of the participants receiving training assistance from the SRFMP II.

Niger

In Niger training activities were conducted in various areas within the country. For example, SRFMP conducted training of accountants and financial managers in workshops and on-the-job training and sent participants for short-term, third-country training. From 1987 to the present the number of participants trained amounted to:

Workshops	234
OJT	52
Short -term, third-country training	6

Over the years workshop topics varied from introduction to the general ledger and journals chart of accounts, to general and special problems as well as audit. There were other topic areas developed over the years, such as inventory accounting, budget preparation, monitoring and controlling, and financial management for the medical sector.

Various groups attended these workshops. They included AID project accountants, MOF inspectors, AID project officers, MOP directors, DFA agents, and project directors.

In 1988 SRFMP assisted in improving the training capacity of organizations attached to the Chamber of Commerce. The Team Leader provided OJT for eleven persons. In addition the Team Leader provided OJT in payroll accounting, training in automated systems, basic journal maintenance and reporting. In 1990 no OJT was done at the project sites where previously 22 persons were trained.

In 1989 two participants from Niger, one a Director of SCG and the other a division chief at SCG were trained in Dakar at CESAG in project financial management. The Course was well received by the participants and their use of the course material remains.

Again in 1990 three participants from different Ministries attended a project financial management course in Dakar at CESAG and one auditor went to train in Auditing at Arthur Andersen in Abidjan. These persons also received their training with great enthusiasm and continued to practice the skills learned.

The evaluator visited the SCG accountant who returned to the project after the training in Abidjan for 20 days and later at another location for 10 months. When he returned he told the evaluator that he found the accounting in shambles. The accountant he left behind was not keeping current the accounts and was not

following proper internal control procedures. SRFMP believes that the accountant mentioned above disappeared and was not in training during the time the first T/L was in country.

Senegal

Participants in workshops and courses conducted by SRFMP II are estimated at 2,966, of which 2,050 were engaged in workshops, 915 in OJT, and one in third-country training. Figures for participants are believed to be understated. A typical assignment might include working with more than one member of the staff of a particular organization or institution, to which the services are being rendered. These figures reflect the best estimates of participants, based on discussions with the country team leader, the training coordinator, and a review of annual project reporting data.

About thirty-seven percent of the participant receiving training was devoted to asset management, thirty-one percent to financial management, twenty-three percent to other finance-related issues in support of the training, particularly among private sector groups. About one percent was devoted to basic business accounting.

The majority of the participants in the asset management course were inventory accountants. Recipients of training in financial management were drawn primarily from among the private sector: maitrisard's bakers association, tailor shops, medical clinics, poultry farms, and boutiques. Other participants were drawn from the Senegalese Accounting Association of Dakar, and Senegalese Food Security Commission (SCA), and USAID-funded projects. The private sector was the major recipient of "other" financial management training, OJT, and follow-up visits, as well as the recipients of training of trainer activities. Basic accounting was given primarily to the Maitrisard's Bakers Association, tailors, medical offices, and poultry farms. This included the establishment of simplified accounting and financial management systems specifically for their industry, accounting/controls, credits, sales, establishment of charts of accounts, accounting classifications and filing, bank reconciliations, and the construction of simplified balance sheets.

Only one person benefited from short-term third-country training. He was the local associate of the SRFMP, who was sent to the African Development Bank for a one-week course/conference in "Education and Training of Accountants in Africa."

VI. INSTITUTIONALIZATION

INTRODUCTION

Outputs B1 through 5 address the various areas that the project can cover to ensure success. For example, the following questions were to be answered: Have the host government and private sectors utilized SRFMP's financial management techniques in managing their own resources? Have private and public institutions, such as universities, used curricula and programs developed by SRFMP to improve financial management? Has a number of accountants been trained? Has an accounting association raised the accountants status? Has training in four basic functions, namely accounting, budgeting/planning, asset and inventory management, and financial reporting been conducted? Has private and public consultants' capacity to do audits and work in financial management been improved?

The true test of institutionalization is whether these functions have been successfully lodged in the host government and appear to remain.

Burkina Faso

Exhibit 1 shows that in Burkina Faso the various components of institutionalization were examined to determine how successful SRFMP was. SRFMP did not establish an accounting association to improve the status of the trained accountants and financial managers. Some stated that the Government of Burkina Faso thought of such an organization, or all organizations, as a threat but no one could document this statement. Accountants and financial managers were trained in the four basic functions that were to be institutionalized.

However, Burkina Faso went a step further and started institutionalizing the cost accounting function in the private sector. Despite the fact that this effort started only when the second Team Leader came to Burkina Faso, some remarkable successes have been made to date. The Team Leader also developed a cost accounting course and taught it at the University of Ouagadougou in April 1990.

Exhibit 1 shows that in Burkina Faso institutionalization was strongest in the area of basic accounting and weakest in budget and planning. Nevertheless, inventory systems did have some lasting impressions as did financial reporting. Cost accounting was an area that was newly started. It had a strong take off and should remain strong within the private sector. The University course started out successfully but it is not expected to continue.

Chad

It is doubtful that the SRFMP alone, or in conjunction with others, has been able to establish a critical mass of accounting and financial managers capable of managing project resources, monitoring their use, designing and maintaining reporting and decision-making systems capable of meeting the standards established by USAID, especially under the FAA 121(d) requirement. The major reasons for this fact are:

1. The enormity of the need for educated and skilled Chadians to replace the human resources lost in the wars and upheavals since 1960.
2. The slow start by the project in establishing appropriate rapport at the highest levels of the government's bureaucracy.
3. The termination of the project before sufficient training activity could make itself felt at the very highest levels of the government's bureaucracy, specifically, in the Ministry of Finance and in the Ministry of Controle d'Etat.

In a combination of workshops and OJT, the SRFMP has trained 297 individuals. Some of these trainees/ participants have obtained more than one type of training. Consequently, the number of different individuals trained is somewhat overstated. Because this evaluation took place after the contract team had left the country, it was not possible to ascertain the exact number of individuals trained, the extent of their training in different aspects of financial management, and where these individuals are placed in Chadian society. There is sufficient evidence to indicate, however, that among the local staff of foreign-funded projects, parastatals, government and the public service who received training from the SRFMP that there is an increased awareness of the importance of proper financial management in the conduct of their business and projects.

In the latter stages of project life, SRFMP was able to elicit the interest, cooperation, and support from the Ministry of Finance and the Ministry of Controle d'Etat, with the support of the Presidency in implementing inventory management/asset management systems and procedures in Chad. Preparatory work had already been done in having sent inspectors abroad to receive training in auditing and procedures. A provisional team had been established within the Ministry of Controle d'Etat to work with the project team with the project consultants in developing procedures for conducting audits, the requisite guidelines and training programs for the staff, in order to facilitate the training of all Chadian public service staff responsible for the government audits. This activity held the potential for making a significant institutional impact in Chadian society. It is regrettable that the project terminated in June, and the option to terminate later in December, 1990, was not exercised by the Mission and the contracting team.

Also, because of the date at which this evaluation took place, it was not possible to review many of the documents, manuals, and reports created by the project in

Chad. Senior-level personnel within the Ministry of Finance and the Ministry of Controle d'Etat have expressed an interest in receiving and reviewing some of these manuals and documentation created by the project in their country, as well as relevant material and documentation created by the SRFMP in other parts of the Sahel, with a view to examining how some of the techniques might be adopted. This is a positive indication that an awareness of the need for better financial management has been stimulated by the project.

The Gambia

The SRFMP project in The Gambia was fortunate to have been located in the facilities of the Management Development Institute, the premiere training institute within the country. Its program was included in the official brochure, and its courses were advertised and promoted as an integral part of the Institute's course program. These augur well for institutionalization and sustainability of the type of courses introduced into The Gambia by the SRFMP. There are, however, some issues which need to be considered and resolved before sustainability of the project, of the type of training developed by the project beyond the project termination date. When the agreement between USAID and the government of The Gambia was signed in the early eighties, it was agreed that the project would be autonomous, both from the standpoint of funding and management. This, however, was before the establishment of the Management Development Institute (MDI), and the project operated in the Establishment office. Since the creation of MDI, the project has operated within the premises of MDI, and what has emerged has been sustained as an autonomous project, with its own staff, its own funding, its own equipment. The management of MDI avers that it is not to be sufficiently familiar with the details of SRFMP's operation, and this raises questions in their minds of their capability of assuming the responsibility for continuing that type of training.

There is collaboration, however, particularly in organizing courses and MDI assists the project in making contact with organizations and institutions which are potential sources of candidates for training. But at this stage, in terms of structuring the program, determining the subjects that are going to be taught, MDI had hoped that collaboration would have taken place at the inception, rather than after the courses have been determined then presented to the management of the institute as a "fait accompli" for inclusion in its program.

Another issue involves conditions of service of the staff employed by the SRFMP II. The conditions of service are different from those of the employees at MDI. Sometimes the working hours are different, sometimes the closing hours are different, sometimes the holidays are different, and at times the policies are different. As a result of these circumstances, the management of MDI foresees difficulties in assuming responsibility for the programs initiated by the SRFMP. It is felt that, had the SRFMP been more tightly integrated into the functioning of MDI initially or at an earlier point during the course of their collaboration, that it would have made adequate provision for a much smoother transition.

If programs had been structured together and resources exchanged, it would have made adequate provision for a better comprehension on the part of MDI of the types of programs and operations introduced by the SRFMP, and at this point, would have made it much easier for them to continue.

It is also felt that there are certain services which have been provided by the SRFMP using American consultants, which, in the opinion of the MDI management, could have been performed at much more reasonable fees by local specialists or West African specialists, who would have been more familiar with the milieu, languages, and special problems that the government of The Gambia confronts. The result of this approach would have been a more beneficial utilization of the project funds. Unfortunately, the MDI management feels that they have had no influence in the selection of specialists who arrive to provide certain types of training under the SRFMP II. In this regard, they consider themselves as just onlookers of the program.

Some have expressed the idea that a serious attempt at institutionalizing a project should take place at the very outset of the project, not as an afterthought later on. In order to do so, certain conditions would obtain. 1) The project would be subject to the rules and policies of the MDI itself. 2) The project itself should experience some of the bureaucratic problems inherent in the operation of MDI, and perhaps as part of its mandate, help to resolve them. It is also felt that information concerning the expenditure of funds in the operation of the SRFMP should have been shared with the MDI. Presently, the MDI does not know how much it costs to operate certain types of training programs that have been established in the Institute by the SRFMP. To have access to such information, MDI believes would have been in keeping with its responsibility to account for all funds that are spent on behalf of training for The Gambian government.

Another issue that must be considered is that of a counterpart. The project at the present time has no counterpart in place to assume the responsibilities presently being carried out by the country technical advisor of the project. Presently, the counterpart is in training in the United States.

The management of MDI also is concerned that in order to further the process of institutionalization, at some point they should have been in a position to indicate whom they would like to see assume the responsibility for the project, particularly at that juncture when the previous country technical leader left. They felt that the only rights that they had in the matter were to say whom they did not wish, but not to indicate whom they would want. It is possible that a Gambian or West African, who knows the problems and understands the culture, could have assumed the responsibility of leadership in the SRFMP project.

A similar issue relates to consultants who come from the United States. MDI believes that, based on the experience of receiving university professors, local specialists who are familiar with conditions, the problems, and had the experience and expertise to be able to deliver training at a much more reasonable cost than expatriate specialists, could have been substituted. It is felt that this would have been a preferred course of action in most situations, except in

situations where the subject is highly specialized. The use of computers is one such area, where the capability and the expertise does not exist within The Gambia. The MDI has arrangements with other training institutions in other parts of West Africa which it believes could supplement the deficiencies of MDI, especially in circumstances where the local capability doesn't exist. It is possible that such capability may exist in other parts of West Africa that share common problems, institutions, which could perhaps provide services at a rate for just an honorarium, or at rates considerably less than those charged by American consultants. It is felt that if the SRFMP project were fully integrated within the MDI, that some of these actions, that is, utilizing resources in other parts of Africa and other African institutions, would have been possible. Since it is a US-funded project, it is perceived as having a responsibility to employ the services of US resources and US consulting specialists.

It is possible that these types of issues should have been identified much earlier in the project life and given some consideration during the annual planning for the project. It is possible that even though all of the issues regarding institutionalization may not have been identified in the design of the project, or even in the very earliest stages of its operations, some thought concerning such issues, indicators and problems that need to be resolved in order to achieve institutionalization, ought to have been defined, and special consideration should have been given to these types of issues earlier in project life. More specific and detailed planning to promote institutionalization should have been possible. It is possible that more effective monitoring or oversight by the home office contractor and USAID Washington, would have enabled the SRFMP to attend to these types of issues much earlier in the project life.

Presently, MDI does not feel a sense of ownership over the program, even though the program has been resident within the MDI for a number of years. And when the program leaves, MDI would have to review all of the notes and files to be able to pick up the pieces in order to carry on. The project should have tackled these types of issues relating to institutionalization early in project life. What, therefore, has emerged is a training enclave, within the MDI, a unit that has been isolated from the issues, problems, and special strictures involved in the operation of the MDI. The Management Development Institute may not be able to employ SRFMP support staff at similar salaries that were possible under the SRFMP funding. Earlier attention to some of these issues faced by MDI might have been useful in helping to modify some of the policies and operational procedures at MDI in order to make it more flexible and more effective training institution capable of absorbing SRFMP type programs.

MDI feels that it would have been useful to encourage consultation between the SRFMP and MDI on budgetary matters without compromising SRFMP's final decision-making authority or oversight. The Management Development Institute would have benefited from consultation and monitoring, so that they could have made initial inputs with regard to the structuring of training projects and gain an understanding of the costs associated with various programs that had been implemented by the SRFMP. At least the Board of Governors of the MDI should have been apprised of expenditures made by SRFMP. There is now a puzzling

question in the minds of MDI management as to whether, when they assume responsibility for the programs introduced by the SRFMP, whether they would be able to sustain them and operate them financially.

It is also felt that there have been occasions when "expensive" consultants from American universities could have been supplanted by Gambians who are familiar with the local issues and problems, and were themselves quite capable of assisting in the preparation or revision of manuals to suit The Gambian context.

There are other aspects to the issue of institutionalization, which appear to require attention. The presence of a Gambian counterpart to the SRFMP country team leader could have facilitated attention to the issues identified above. That person has been studying in the United States during most of the life of this phase of the project. There is also an impression that the absence of key staff members of the institute who are abroad, who are in overseas training, have made it difficult to effectively proceed with certain aspects of the institutionalization process. Particularly in the absence of the counterpart, the project developed an alternate plan which included by detailed, careful documentation of its activities and instructions that are being left on file for the counterpart when he returns to The Gambia. Some of these items include:

- Classbooks.
- Blue books with handouts and detailed case studies relating to each course.
- The new Financial Management Handbook, revised and updated by the University of Connecticut.
- Reference book on Computer Auditing.
- Working with Gambian lecturers, who are already resident at the school, involving them in delivering lectures in the financial management classes.
- A greater involvement of guest lecturers drawn from government departments, who would be in a position to make similar contributions when the counterpart returns.
- Donating more than 900 books on financial management, marketing, and other aspects of business management to the school's library.
- Development of the national entrepreneurial committee, resident at the MDI and with the MDI paying a significant part on the committee.

Since the SRFMP is already physically located in the MDI facilities, in terms of equipment, it would leave behind only a copy machine and the word processor. And it is believed that when the counterpart returns and is integrated into MDI's operations, there are certain difficulties that will be experienced immediately. These include fuel shortages for transport, the inability to underwrite some of the transport expenses of some students, having to levy charges against non-

governmental groups for course participation, and in the absence of a direct telephone line, which now obtains at the SRFMP, considerable difficulty in communicating with persons outside of the institute, copy paper shortages, not-as-effective secretarial support, and an inability to hire and fire by rules outside of the civil service. The ability to surmount these difficulties has given SRFMP the flexibility in obtaining what's regarded as more efficient staff.

Immediate and near-term constraints to institutionalization of SRFMP and other programs revolve around the desirability of:

- Improving its infrastructure to accommodate the expanded training and donor activity in general.
- Improving its overall management.
- Establishing a firm calendar of course events in advance, and making it sufficiently well-publicized for donors and participants.
- Developing an intermediate plan for the institute, to which donors can effectively relate.
- In the specific instance of USAID, it is felt that the management of MDI should familiarize itself with the AID planning process, in order to submit proposals to the HRD office at the AID Mission in The Gambia. They need also to understand the administrative procedures of AID in order to facilitate a better level of communication.
- Also in the opinion of AID Mission, MDI needs to pay more attention in setting standard rates in order to justify differentiation among various clients.
- Taking a hard look at expenses that include a review of transportation subsidies for some participants, looking at the cafeteria operation, possibly as a potential to be spun off as an entrepreneurial activity for a local Gambian entity.
- More careful scheduling of overseas training for staff members in order to ensure an adequate complement of counterparts to facilitate technology transfer from donors.
- Improvement in its capacity to provide consulting services to various organizations, and eventually sections of the private sector on a fee paying basis.
- Increasing its capacity to handle private sector development issues in the light of new emphasis towards divestment and privatization and general encouragement of private sector development.

These issues act as constraining factors on the operation and capacity of MDI to successfully assume responsibility for the management and implementation of SRFMP II training. They represent obstacles to the process of institutionalization. The CTL recognized many of these issues and was doing an admirable job, within the limits of his mandate and resources, to assist MDI.

Mali

Outputs B-1 through B-5 have recognized institutionalization only when the host government and private sector used SRFMP's system; developed curriculum is used at universities, trained accountants know the four or more basic functions, accountants have elevated their status, its rough associations and the ability to conduct audits and consultancy work is lodged in the host governments to remain.

The Team Leader in Mali has been in country during all of Phase II. The trained accountants' status was not raised, no accountants were trained in budgeting and planning and only recently did the Team Leader plan any private sector projects or workshops. However, a good number of accountants were trained in basic accounting, internal audits, audit techniques, accounting systems, internal controls, asset control and management and financial reporting. The Team Leader did develop a curriculum for two courses; accounting and audit course at the ENA.

No government or private groups were trained to be consultants but some were trained in audits. Nevertheless, the mission's controller did feel that when SRFMP's contract ended they would rely on local accounting consulting and audit firms, but not Malian.

Exhibit 6 shows that most of the institutionalization was four or five on the scale which means that considerable improvement is needed if one wants to conclude that financial management is to remain in Mali's host government, institutions and private sector.

Mauritania

The SRFMP II's efforts to institutionalize improved financial management practices and skills in Mauritania succumbed to the resistance from the Commissariat á la Sécurité Alimentaire (CSA) an important agency in which such assistance was targeted. Inadvertently however, the project uncovered a strong market for its training services. This was reflected in the fact that CSA personnel who were trained found more remunerative employment elsewhere and the general receptivity in the private sector. There was no sufficient time to explore these opportunities

In terms of impact however, the SRFMP did:

- effectively outline a financial planning process.
- assist the Mission in formulating policies, mandates and negotiation strategies regarding food aid. Data developed by SRFMP on CSA was invaluable in enabling the Mission (Peter Strzok, AFFPO-PL480- Food For Development) to plan its food assistance operations in order to minimize the negative impact of grain distribution on private sector food producers (e.g. depressing prices).
- enabled the Mission to moderate its view regarding CSA's role, bringing it more in line with the World Bank's (IBRD) position that CSA's operations should be substantially reduced with portions of its organization earmarked for privatization.
- facilitated USAID's and a multidonor effort to persuade the CSA to rationalize its operations.
- developed data that facilitated the monitoring of CSA's operations.
- provided sufficient information to enable the Mission to withdraw technical assistance from CSA, when such assistance ceased to work due to CSA's unresponsiveness.

The Mission does not recommend continuing the SRFMP in Mauritania, primarily because USAID is curtailing its presence in the country and because of the considerable political resistance to "transparent" financial practices by the GIRM. In retrospect, the Director would have:

- encouraged more private sector training as an effective means of upgrading business skills.
- de-emphasized the training of CSA personnel, thus consuming less project resources since trained personnel became comparatively more marketable and found employment elsewhere.

Niger

Outputs B1 through B5 state that in order to ensure institutionalization, certain steps had to be taken. For example, the host government and private sector must learn financial management techniques and use them to manage their own resources; universities must use SRFMP developed curricula; and accountants could elevate these status through associations. The accountants should be trained in basic accounting, budgeting/planning, asset management, financial reporting as well as audit and consultancy.

A review of Exhibit 9 shows that all of these forms of institutionalization were not well lodged in the host government with the assurance of staying. The University curricula was developed and one session was held. Now there are no plans to

continue the course. Accountants were trained in various ways SRFMP tried sometimes but did not get an association going. The training to institutionalize basic accounting, budget and planning was weak and should be improved. Training in financial reporting was non existent. However, training in asset management (inventory control) did get off to a good start and appears to be heading for success. In addition the private sector training was excellent and the beneficiaries are using their training to manage their own resources.

Senegal

The efforts of the SRFMP project towards institutionalizing financial management in Senegal are noteworthy. Even though it has been treated in detail in the March evaluation, some of the aspects of those efforts, particularly those with regard to the activity with the Senegal government, bears repetition.

The accounting system established for the government by the SRFMP project was based on a specific request from them, to improve the inventory management accounting systems for all of the government services across the country. It was a problem that they themselves identified. It was an opportunity to develop a relationship with them.

The SRFMP initiated the process with a needs assessment. Then they worked with the financial controllers and inspectors in the Ministry of Finance who had the responsibility to oversee the proper orientation and management of all inventories for the government throughout the country. The ensuing discussions appeared to have been mutually helpful. The government was able to indicate to the SRFMP the nature of the problems that they had been experiencing and that they wanted to have resolved. SRFMP then organized a work group with representatives of inspectors and controllers -- persons from the inspection office and persons from the Bureau of Organizations and Methods. The latter group has the responsibility of making any administrative changes within the government. The group worked with them for over a period of six months, going through all former systems that were in the books, but which apparently were not being applied. It reviewed all relevant documents, discussed them, simplifying them until there was mutual agreement upon a system that was much simpler and easy to implement. The key was to integrate that system with other existing systems and practices with the government structure.

The government appeared to have felt a great deal of ownership of the system, because they were a part of the group that developed it, and it was not something imposed upon them by outside consultants. The government and the SRFMP together tested the system, made corrections, and fine-tuned it. Once this was accomplished, the SRFMP, with the assistance of the government, was able to develop the appropriate training materials based on the new systems that had been designed. It was necessary to obtain approvals from the Bureau of Organizations and Methods in order for the system to be adopted by the government. It also had to be approved by several ministries. That process took

about a year. In the meantime, SRFMP was able to work on the procedures manual and to develop other appropriate training materials.

During this wait for government approvals also, the SRFMP initiated government personnel to the training methodology and training systems developed by the SRFMP. This enabled the government inspectors to become part of the SRFMP team as trainers, doing training with the SRFMP. A joint team comprising members of the project and government personnel was able to do more than thirty five-day training workshops in all regions of the country in all the ministries. In this way, more than seven hundred persons were trained.

A review of project materials show good documentation of the training activities and training materials, which were very clear and detailed. Session plans and their objectives were well laid out. For example, team leaders and training coordinators were given detailed materials, e.g., what they should ask at various points in the training, etc. The project also was able to develop small group training sessions and simulation exercises based on practical situations to be found within the public service. This was for the Senegalese quite a departure from the theoretical and didactically-oriented lecture-based training materials to which they had been accustomed.

The SRFMP/government teams worked in small groups extensively to carry out simulation exercises. Trainees were tutored and allowed to practice the completion of all of the forms that they would normally have to work with on their jobs, so that when they left the training, they understood what they had to do on the job.

Progressively, the SRFMP turned over all of the training to the government itself. The inspectors who had been trained as trainers then became the trainers. In one particular unit, the Direction of Material and Transit which has the responsibility for inventory accounting as well, two persons were assigned to work almost full-time on the project. Those two persons, in turn recruited from among the inspectors and controllers from the Ministry of Finance to form training teams. Responsibility was turned over to them to the point where they were doing the training themselves in the exact manner as they were trained.

Although the last six or seven training sessions were delivered completely by the government, it was done with SRFMP project funding.

There appeared to be great enthusiasm for the training, as the inspectors and controllers came voluntarily to the training without being paid stipends or per diem. The project made commendable efforts to keep the training low-keyed and low cost by avoiding major hotels and other expensive facilities. Much of the training in Dakar was done in the conference room of the project office, and arrangements were made for a caterer to bring in food for lunch.

When the training was done in the outlying regions, no stipend was required. However, the participants from outlying areas were reimbursed by the Ministry for their transportation. One obvious lesson is that if training is made attractive

enough, as a means of advancement or higher pay, and it is recognized as such, potential trainees can be encouraged to compete for the opportunity, rather than use it as an excuse for receiving per diem. The consequences are that the training must be relevant, recognized, and promoted.

In the regions outside of Dakar, much training was done in Chamber of Commerce facilities, wherever that was convenient, even in high schools. Thus, the project and the training program was able to identify locally, by using local facilities, rather than creating an artificial demand for high-priced facilities.

The project and the government thought up the idea of a Training and Follow-Up Unit (TFU). And two staff members of the Ministry of Finance, Materials and Transit Units, were given the responsibility to coordinate that activity. They were required to recruit from among the inspectors and controllers (11 inspectors/Dakar and 10 controllers regionally) to be trained as trainers. These persons appeared to have experienced difficulty in recruiting trainees and getting activities of the Training and Follow-Up Unit moving. Apparently, because the public sector is in a mode of retrenching staff, persons at this time seem to be preoccupied with whether they are going to have a job or not. A pool of twenty inspectors and controllers, have each facilitated in at least three workshops.

The experience shared with the Ministry of Finance in working on the inventory accounting training project encouraged sufficient confidence in the SRFMP that they requested assistance from the project in areas of finance that are more confidential in nature. One of these areas has been the contracting process--to improve their procedures and regulations relating to evaluating the pricing of proposals. Assistance was also requested to review their petty cash procedures, the aspect of their financial management system that has been most susceptible to loopholes and abuses. Ministries and departments of government do not need prior approvals for specific use of the account. Accountability is "ex post facto," when it is necessary to replenish the account. This procedure is quite different from the routine government accounting methods that require various levels of approvals. Usually, the Ministry of Finance authorizes expenditures. Requests originating in any government department is examined by an inspector, routed to the Treasury, back to the Ministry of Finance, then finally to the originating department before the authorization or approval is considered complete. It is not unusual for contractors and vendors to wait for long periods before being authorized to perform.

The SRFMP's experience with the Maitrisard Bakers Association is another noteworthy example of how the possibilities for institutionalization might be approached. The project's involvement with the association was initiated by government request after its successful experience with the SRFMP. Many of the Maitrisards had studied economics which in the Senegalese university system included courses in accounting. However, the project found little practical application of business accounting practices in their businesses. It was, therefore, important to obtain agreement around "felt" or "acknowledged" needs in order to ensure genuine involvement and commitment to the development of relevant training.

The SFRMP appeared to have successfully explored the deficiency among the maitrisards. These businessmen indicated feelings such as:

- they were making sales, but they did not know where the money was going;
- they have problems in paying bills sometimes;
- they just did not have any indication of how well they were doing.

Computerization

The Government of Senegal (GOS) had requested assistance from the SRFMP in computerizing data for their motor pool. Their interest was in having a database on all GOS-owned vehicles in order to manage the pool operationally and account for it accurately as a significant asset.

Implementing computerized management of the motor pool would have necessitated a comprehensive reporting system that included all persons authorized to purchase or manage vehicles, supplying invoices and special reports to a centralized unit. This would have included periodic reports (from all ministries, departments, etc., in all regions of the country) with information such as whether vehicles were still in service, destroyed or repaired, etc. An incredible information system would be required and merely having computers without the appropriate information system design would not be sufficient.

Although solving this problem would contribute to improving financial accountability of significant GOS assets and, like the approach adapted with regard to inventory control, could have involved large numbers of public sector personnel in systems and procedures designed to improve financial management, the request came late in the project's life. The element of time, as well as the availability of the project's financial resources, would have been inadequate. However, it appeared to have good potential to contribute toward institutionalization of improved financial management practices in Senegal.

The SRFMP has been able to successfully engage large numbers of the GOS personnel and prominent sections of the private sector in training aimed at improving financial management. It cannot be incontrovertibly concluded, however, that a critical mass of competent accountants and financial managers has been established, or financial management functions have been successfully lodged in Senegal's bureaucratic structure.

The SRFMP in Senegal, by virtue of the number of persons trained and the extent to which the project's objectives have been advanced, offers many lessons that are applicable on a regional level in the Sahel and elsewhere.

INSTITUTIONALIZATION BURKINA FASO

Area	Project or Organization	Workshop or OJT	Date	Number Trained	Directions for the Project <u>Extensions</u> Strong/Weak = 1-5
- BASIC ACCOUNTING	• CRPA	Workshop	Various	126	4
	• INERA	OJT	March/90	1	3
	• LE MOBILIER	OJT	Ongoing	1	3
	• NIKIEMA	OJT	Various	2	1
	• PL 480	Workshop	March 90	19	3

			TOTAL	149	
- BUDGET/ PLANNING	• CRPA	Workshop		33	4
	• Chamber/ Commerce Private	Workshop Bobo		15	3
		Workshop Ouaga		22	
	• Sante	Workshop	Various	17	1

			TOTAL	87	

NOTE:

- (1) Still to be added all activities from September to December 1990
- (2) Important to note training of trainees = 4 persons -> Institutionalized

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Area	Project or Organization	Workshop or OJT	Date	Number Trained	Directions for the Project <u>Extensions</u> Strong/Weak = 1-5
- ASSET MANAGEMENT (INVENTORY)	• WPD Cape Verde	Workshop		18	4
	• Sante	OJT		3	1
	• Nikiema	OJT		2	1

			TOTAL	23	
- FINANCIAL REPORTING	• PL 480	Workshop	3/20/90	19	1
	• Inera	OJT		1	2
	• Sante	OJT		4	1

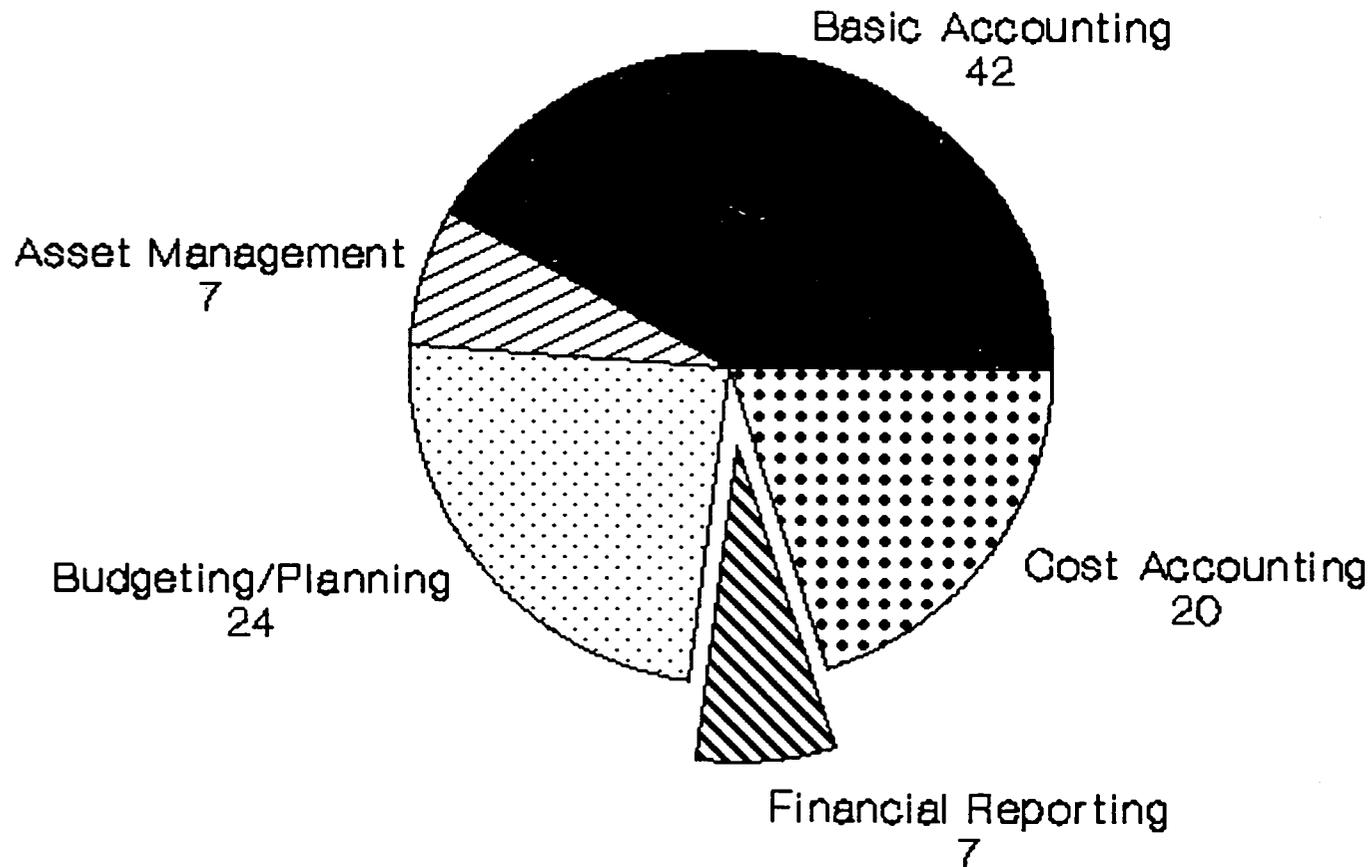
			TOTAL	24	
- COST ACCOUNTING	• Chamber/Commerce Private	Workshop Bobo Ouaga		15	2
				27	3
	• Universite of Ouaga	Course	Various	27	3

			TOTAL	69	

NOTE: (1) Still to be added all activities from September to December 1990
(2) Important to note training of trainees = 4 persons -> Institutionalized

Institutionalization: Burkina Faso

Participants by Training Area



In Workshops and On The Job Training

INSTITUTIONALIZATION CHAD

Title/Area	Government Sector USAID Project	Gov't. Sector Workshop/OJT	Date	Numbers Trained	Directions for the Project Extensions Strong - weak = 1-5
Basic Accounting	Roads Maintenance	Chart of Accounts	1986/87	2	
		Payroll Accounting	1988/89	4	
	Integrated Pest Management	Accounting System	1986/87	4	
	Africare	"	1986/87	1	
	CARE	"	1986/87	5	
	VITA	Encumbrance Procedures	1986/87	2	
	National Cereals Office	Reconciliation of Sales Receipts	1986/87	2	
	Wadi Development	Petty Cash System	1987/88	6	
	Integrated Pest Management	Close out Project Accounting	1987/88	2	
	PVO Initiatives		Petty Cash Control	1988/89	12
Payroll			1988/89	2	
Economic Support Fund		Payroll	1988/89		
		Reconciliations	1989/90	2	

1/2

<u>Title/Area</u>	<u>Government Sector USAID Project</u>	<u>Gov't. Sector Workshop/OJT</u>	<u>Date</u>	<u>Numbers Trained</u>	<u>Directions for the Project Extensions Strong - weak = 1-5</u>
	Counterpart Funds	Reconciliations	1988/89	2	
	Accountants from implementing agencies, Projects, PVOs, Ministries, parastatals and project managers	Single entry accounting	1986/87	13	
	Accountants from parastatals, PV's donors, import/export agencies and pharmacies	Double entry accounting	1986/87	11	
	National Cereals Office	Payroll Accounting	1987/88	3	
	National Roads Office	"	"	6	
	National Office of Laborers	"	"	2	
	National Rural Dev't Office	"	"	2	
	National Office of Post & Telecommu- nications	"	"	2	
	Parastatals and private Sector - Various	"	"		
	Chiefs of personnel, accountants, ass't accountants	Petty Cash Management	1988/89 1988/89	81 12	
	Coopetative of Constructive Workers	Basic Accounting	1989/90	4	
	Cooperative of Taxi Owners	Accounting	1989/90	4	

<u>Title/Area</u>	<u>Government Sector USAID Project</u>	<u>Gov't. Sector Workshop/QJT</u>	<u>Date</u>	<u>Numbers Trained</u>	<u>Directions for the Project Extensions Strong - weak = 1-5</u>
Budgetting/Planning	Roads Maintenance	Budget Plans	1986/87	9	
		Automating Budgets	1986/87	1	
		Planning and Budgeting	1987/88	11	
		Automated Spread Sheets	1987/88	2	
		Decision Matrix for Budgeting	1987/88	2	
		Budget controls	1988/89	4	
	Oral Rehydration Therapy	Planning and Budgeting	1987/88	4	
	Private Enterprise Project	Financial Data Base	1987/88	1	
	Donor Program Officers, Implemen- ting Agency Division Chiefs/ Directors, and GOC Project Planners	Budgeting and Planning	1986/87	11	
	OFNAR Staff	"	1987/88	2	

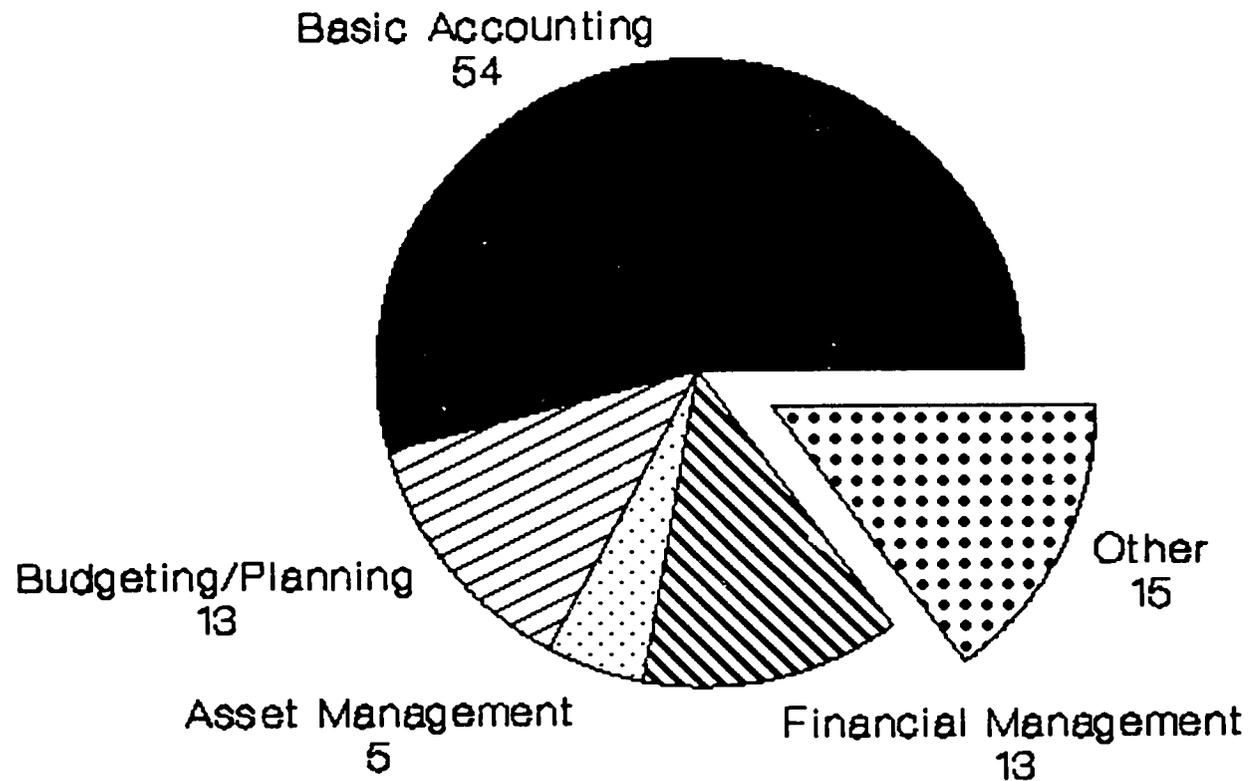
<u>Title/Area</u>	<u>Government Sector USAID Project</u>	<u>Gov't. Sector Workshop/OJT</u>	<u>Date</u>	<u>Numbers Trained</u>	<u>Directions for the Project Extensions Strong - weak = 1-5</u>
Asset Management	Integrated Pest Management	Inventory Control	1986/87	3	
	CONACILSS	"	1986/87	1	
	PVO Development Initiatives	"	1987/88	4	
	National Cereals Office	"	1987/88	1	
	National Quarry Office	"	1987/88	1	
	National Horticultural Dev't Office	"	1987/88	1	
	National Rural Dev't Office	"	1987/88	1	
	Mécanique Générale	"	1987/88	1	
	Accountants, Managers and Storekeepers	"	1987/88	2	
	Ministry of Finance	"	1987/88	2	
Financial Management	Roads Maintenance	Local Currency Management	1986/87	6	
	Dandi Rock	"	1986/87	3	
	CARE	"	1986/87	5	
	Intenational Human Assistance Program	Financial Controls	1986/87	2	

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<u>Title/Area</u>	<u>Government Sector USAID Project</u>	<u>Gov't. Sector Workshop/OJT</u>	<u>Date</u>	<u>Numbers Trained</u>	<u>Directions for the Project Extensions Strong - weak = 1-5</u>
	Roads Maintenance	Recurrent Cost	1986/87	4	
		Payment Procedures	1989/90	1	
		Multi donors	1987/88	3	
		Cost Accounting			
		Local Earning	1987/88	2	
		accounts			
		Financial Reporting	1989-90	1	
		Financial			
		Management	1989/90	3	
		Monitoring			
		Cost Accounting	1987/88	9	
		Procedures			
	CONACILSS	Financial Reporting	1987/88	1	
	Budgetary Support	Financial Control	1987/88	3	
	Ministry of Health	Cost Accounting	1987/88	3	
OTHER	Ministry of Finance	Establish Commission	1989/90	6	
		responsibile fot			
		development of an			
		inventory accounting			
		system			
	Private consultants	Consulting skills	1989/90	14	
	directors of training	for financial			
	& consulting orgs.	management			
	Project administration	Management of	1989/90	20	
	staff	Development			
		Projects			
	Project Admin/Finance	Financial analysis	1989/90	12	
	staff	of development			
		projects			

Institutionalization: Chad

Participants by Training Area



Workshops and On the Job Training

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INSTITUTIONALIZATION THE GAMBIA

Title/Area	Government Sector USAID Project	Gov't. Sector Workshop/OJT	Date	Numbers Trained	Directions for the Project Extensions Strong - weak = 1-5
Basic Accounting	GOG and parastatal auditors	Auditing	1987	36	
	Accountant General's Department	"	1987/88	13	
	Auditor General's Department	"	1987/88	14	
	Auditors (public parastatal and storekeeper)	"	1987/88	34	
	MDI - new employees	"	1989/90	2	
	Reat Marwick - private sector	Accounting	1989/90	3	
	Auditors from public sector, parastatals and NGOs	Auditing	1989/90	23	
Budgeting/Planning	Gambia Agricultural Research Diversification	Planning and Budgeting	1988/89	9	
	Ministry of Agriculture	"	1989/90	9	
	Ministry of Education	"	1988/89	10	

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<u>Title/Area</u>	<u>Government Sector USAID Project</u>	<u>Gov't. Sector Workshop/OJT</u>	<u>Date</u>	<u>Numbers Trained</u>	<u>Directions for the Project Extensions Strong - weak = 1-5</u>
Asset Management	GOG Senior Storekeepers	Storekeeping	1986	7	
	GOG Junior Storekeepers	"	1986	22	
Financial Management	Gambia Agricultural Research Diversification	Financial and Administrative Systems	1986/87	N.A.	
	GOG and Senior Parastatal accountants and auditors	Financial Mgmt	1989/90	2	
	GOG and parastatal accountants and auditors	"	1987	18	
	GOG and parastatal accountants and audit officers	"	1987/88	17	
	Livestock Marketing Board	"	1987/88	2	
	Gambia Utilities Corporation	"	1987/88	1	
	Gambia Public Transportation Corp	"	1987/88	1	
	GAMTEL	"	1987/88	2	
Central Bank of Gambia	"	1987/88	1		

<u>Title/Area</u>	<u>Government Sector USAID Project</u>	<u>Gov't. Sector Workshop/OJT</u>	<u>Date</u>	<u>Numbers Trained</u>	<u>Directions for the Project Extensions Strong - weak = 1-5</u>
	Department Customs and Excise	"	1987/88	25	
	Gambia Ports Authority	"	1987/88	2	
	Poultry Farm	"	1987/88	-	
	Public Accountants and auditors	"	1987/88	11	
	Accountants, auditors (public, parastatals) customs offices	"	1987/88	13	
	Accountants and auditors (civil servants)	"	1988/89	21	
	Banjul City Council (mid-level)	"	1989/90	1	
	Office of Accountant General	Financial Mgmt and Audit	1989/90	20	
	Office of Auditors General	"	1989/90	15	
	GAMBIA Produce Marketing Board	"	1989/90	12	
	GAMTEL	"	1989/90	4	
	Various Parastatals	"	1989/90	10	

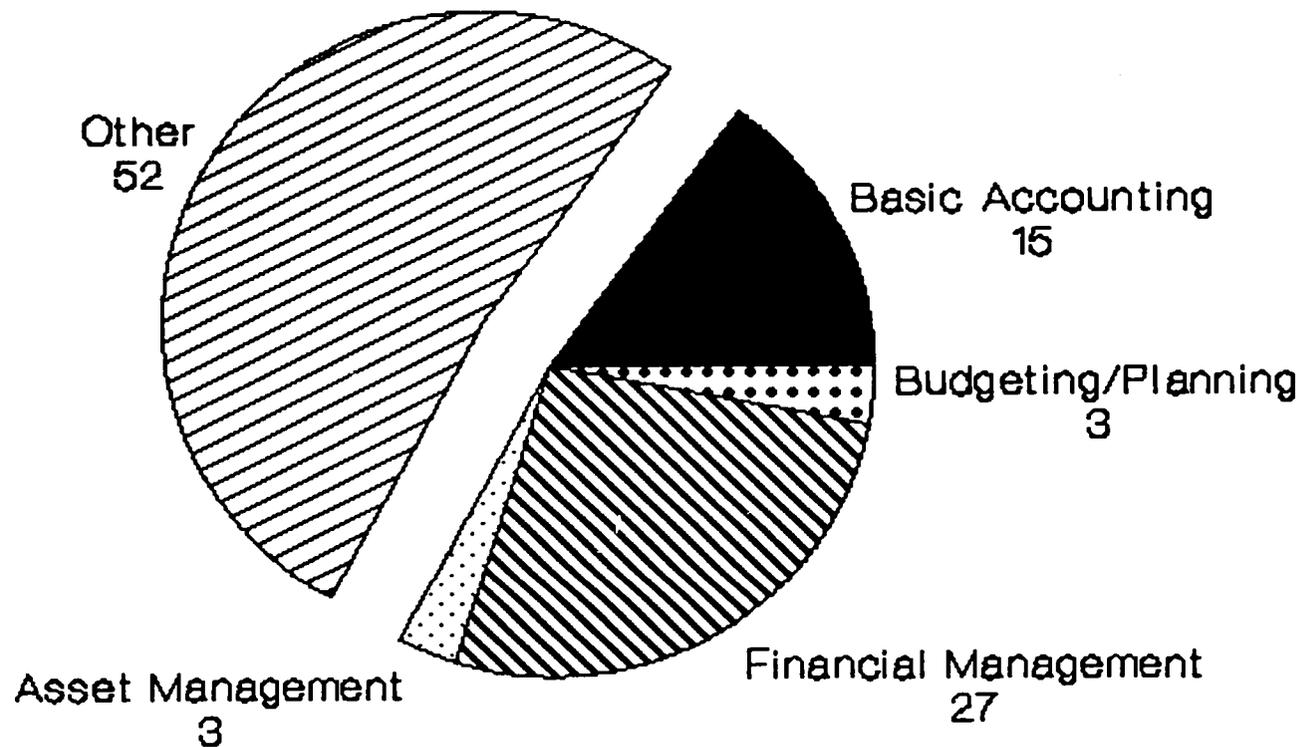
<u>Title/Area</u>	<u>Government Sector USAID Project</u>	<u>Gov't. Sector Workshop/OJT</u>	<u>Date</u>	<u>Numbers Trained</u>	<u>Directions for the Project Extensions Strong - weak = 1-5</u>
Other	Accountants from private and parastatals	Financial Mgmt	1989/90	26	
	Accountants and Auditors (Civil Servants)	"	1989/90	19	
	Junior Customs Officers	Specialized operations training	1987/88	21	
	Financial Management Personnel (public, private parastatal)	Training of Trainers	1987/88	13	
	Office of Accountant General	Mid-Level Training	1988/89	14	
	Office of Auditor General	"	1988/89	6	
	Ministry of Local Gov't and Lands	Supplies and Materials Mgmt	1988/89	10	
			GOTC-Cadet Administrators MBO	1988/89	9
	GAMTEL	MBO	1988/89	14	
Managing a service company		1988/89	14		

<u>Title/Area</u>	<u>Government Sector USAID Project</u>	<u>Gov't. Sector Workshop/OJT</u>	<u>Date</u>	<u>Numbers Trained</u>	<u>Directions for the Project Extensions Strong - weak = 1-5</u>
	Parastatals	Marketing Research	1988/89	13	
	Ministry of Agriculture	Research Allocation and Management	1988/89	10	
		Programs based budgets	1988/89	9	
	Villagers and small Scale entrepreneurs	Credit/Trade Exhibition	1988/89	200	
	Hotel employees	Team Building	1988/89	19	
		Customer Service	1988/89	19	
	Small Womens' Businesses	Marketing	1988/89	26	
	Public & Private Sector NGOs	Training of Trainers	1988/89	16	
	High School Graduates	Entrepreneurship	1989/90	22	

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Institutionalization: Gambia

Participants by Training Area



Workshops and On the Job Training

INSTITUTIONALIZATION MALI

AREA	GOVERNMENT SECTOR USAID PROJECT ORGANIZATION	GOVERNMENT SECTOR WORKSHOP OJT	DATE	NUMBER TRAINED	DIRECTIONS FOR THE PROJECT EXTENSION (STRONG-WEAK = 1-5)
Basic Accounting	USAID/GRM Project Managers	Internal Control Workshop	7/27/87	27	4
	Mali Livestock Sector	Safeguarding Assets Workshop	9/16-9/18, '87	5	4
	Operation Haute Valle	" " "	"	2	4
	SAFGRAD	" " "	"	1	4
	Pharmacie Veterinaire	" " "	"	1	4
	CERPOD	" " "	"	1	4
	Village Reforestation	" " "	"	1	4
	Economic Policy (EPRP)	" " "	"	1	4
	Care/Mali	" " "	"	1	4
	Farming Systems	" " "	"	1	4
	Laboratoire Energie Solaire	" " "	"	3	4
	Banque Nationale Dev (GRM)	" " "	"	1	5
	Mali Livestock Sector Workshop	Accounting Systems	1/25-1/29, 1988	10	3
	Village Reforestation	" " "	"	2	5
	Farming Systems	" " "	"	2	2
	Station de Cinzana	" " "	"	1	4
	Seguo	" " "	"	1	4
	ICRISAT	" " "	"	1	4
	SAFGRAD	" " "	"	2	4
	Service Travaux NEUFS	" " "	"	2	4
	Economic Policy (EPRP)	" " "	"	2	4
	Operation Haute Valle	" " "	"	1	4
	Abattoir Frigorifique	" " "	"	1	4
	Laboratoire Energie Solaire	" " "	"	2	4
	Institut Economie Rurale	" " "	"	1	4
	CERPOD	" " "	"	2	4

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<u>AREA</u>	<u>GOVERNMENT SECTOR USAID PROJECT ORGANIZATION</u>	<u>GOVERNMENT SECTOR WORKSHOP OJT</u>	<u>DATE</u>	<u>NUMBER TRAINED</u>	<u>DIRECTIONS FOR THE PROJECT EXTENSION (STRONG-WEAK = 1-5)</u>
	PRM - Manatali	" " "	"	1	4
	Lab Centrale - Veterinaire	" " "	"	1	4
	Sante Familiale Integree	" " "	"	2	4
	GTZ/PSE (German Proj)	" " "	"	1	4
	Dir Natl Alphanbetistr/ DNFLA	" " "	"	1	4
	Care/Mali	" " "	"	2	4
	INRZFH/SOTUBA	" " "	"	1	4
	Min of Fin Auditors	Auditing Techniques Workshop	5/30-6/3, '88	14	4
	Mali GAO Auditors	" " "	"	9	4
	Min of Tutelle Auditors	" " "	"	6	4
	USAID Controller Fin. Analyst	" " "	"	1	3
	Min Territorial Dev/ Admin.	Internal Audit Workshops	7/18-7/19, '88	2	5
	Service Trauvauux NEUFS	" " "	"	1	4
	Farming Systems	" " "	"	1	4
	Min of Agriculture	" " "	"	2	5
	Operation Haute Vallee	" " "	"	1	4
	Min. of Elevage	" " "	"	1	5
	Africare	" " "	"	1	4
	ICRISAT	" " "	"	1	4
	Abattoir Frigorifique	" " "	"	1	4
	Care Mali	" " "	"	1	4
	PRM Manatali	" " "	"	1	4
	Mali Livestock Sector	" " "	"	2	4
	Cerpod	" " "	"	1	4
	Dev Leadership training	" " "	"	1	4

4

<u>AREA</u>	<u>GOVERNMENT SECTOR USAID PROJECT ORGANIZATION</u>	<u>GOVERNMENT SECTOR WORKSHOP OJT</u>	<u>DATE</u>	<u>NUMBER TRAINED</u>	<u>DIRECTIONS FOR THE PROJECT EXTENSION (STRONG-WEAK = 1-5)</u>
Budgeting/ Planning	No activities in this area				
Asset Management	Ministry of Finance (GRM Inventory Acctg)	Work sessions to simplify sys	2/1-2/4, 1989	16	5
		SRFMP Committee to revise sys	5/2-7/7, 1989	12	5
		Inv Acctg (Review) Seminar	12/11, 1989	8	5
		I/A Seminar (Finalize changes)	12/22, 1989	25	5
		Natl Seminar (Seek approval)	3/20-3/21, 1989	80	5
		"Test" Revised System Workshop	1/22-1/26, 1990	25	5
		Training of Trainees Workshop	4/2-4/6, 1989	18	5

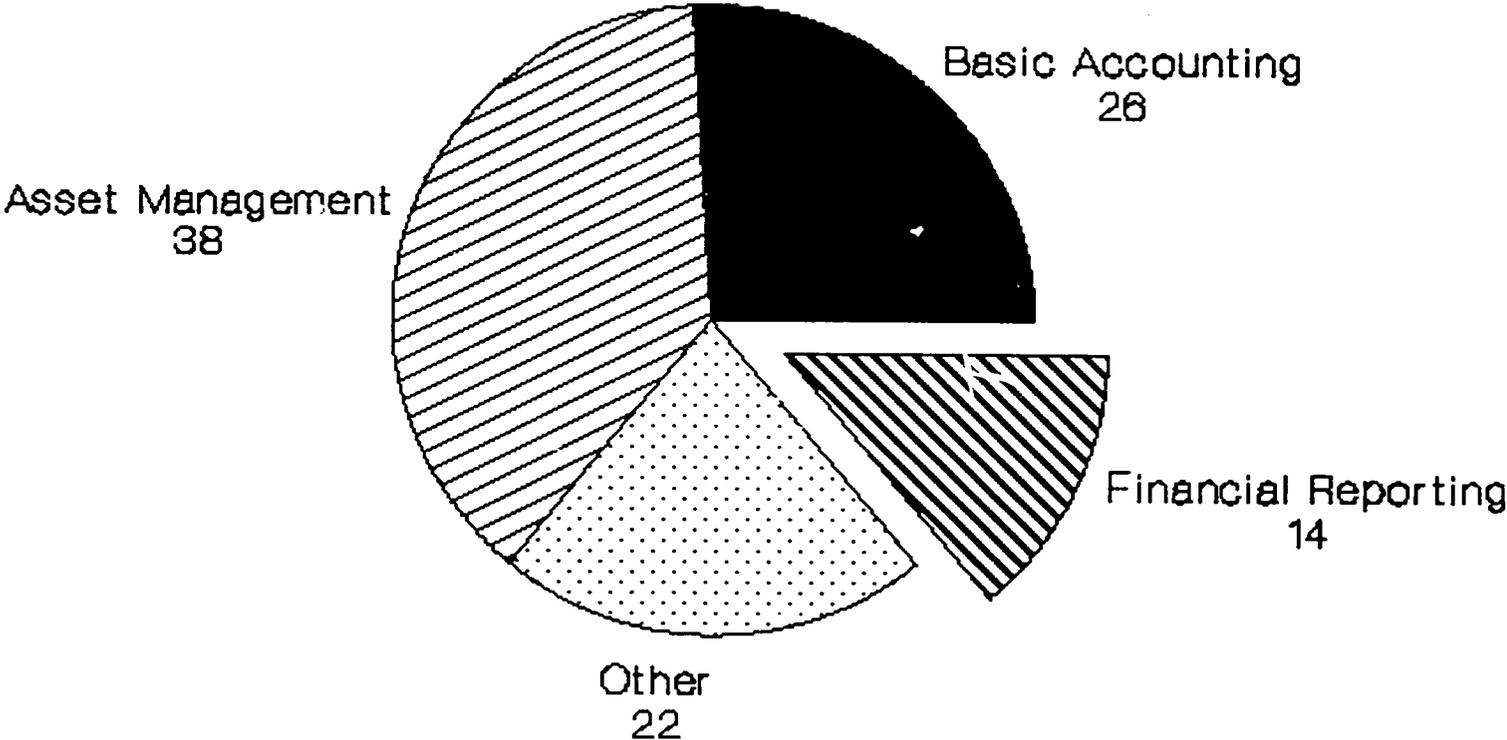
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<u>AREA</u>	<u>GOVERNMENT SECTOR USAID PROJECT ORGANIZATION</u>	<u>GOVERNMENT SECTOR WORKSHOP OJT</u>	<u>DATE</u>	<u>NUMBER TRAINED</u>	<u>DIRECTIONS FOR THE PROJECT EXTENSION (STRONG-WEAK = 1-5)</u>
Financial/ Reporting	Operation haute vallee	Human Resources/ PRSNL Workshop	11/18-11/20 '87	1	4
	Farming Systems Res	" " "	"	1	4
	Mali Livestock Sector	" " "	"	2	4
	CERPOD	" " "	"	1	4
	W/B (Women in Banking)	" " "	"	1	4
	RTV Mali (GRM)	" " "	"	"	"
	Min of Info	" " "	"	1	4
	USAID Controller	" " "	"	"	"
	Fin/Analyst	" " "	"	2	4
	Care Mali	" " "	"	2	4
	Min of Finance (Caisse Auto)	" " "	"	1	4
	Mali Livestock Sector	Periodic Reporting Workshop	3/21-3/23,1988	4	4
	Village Reforestation	" " "	"	2	4
	Dir Natl Alphabetstr/ DNFLA	" " "	"	2	4
	PSE/DNHE (German Project)	" " "	"	1	4
	SAFGRAD	" " "	"	1	4
	USAID Controller's Office	121(d) CERT Rqrmnts Workshop	6/27,89	4	4
	ICRISAT	" " "	"	2	4
	Operation Haute Vallee	" " "	"	4	4
	Lab Centrale Veterinaire	" " "	"	2	4
	Mali Livestock Sector	" " "	"	9	4
	Min. of Elevage	" " "	"	1	5
	Africare	" " "	"	1	4
	ICRISAT	" " "	"	1	4
	Abattoir Frigorifique	" " "	"	1	4
	Care Mali	" " "	"	1	4
	PRM Manatali	" " "	"	1	4
	Min of Elevage (GRM)	" " "	"	2	4
Farming Systems Res	" " "	"	2	4	

<u>AREA</u>	<u>GOVERNMENT SECTOR USAID PROJECT ORGANIZATION</u>	<u>GOVERNMENT SECTOR WORKSHOP OJT</u>	<u>DATE</u>	<u>NUMBER TRAINED</u>	<u>DIRECTIONS FOR THE PROJECT EXTENSION (STRONG-WEAK = 1-5)</u>
	INRZFH	" " "	"	1	4
	Dir Natl Alphetistr/ CERPOD	" " "	"	1	4
	PRM Manatali	" " "	"	1	4
	Eco Policy (EPRP)	" " "	"	2	4
	Sante Familale Integree	" " "	"	2	4
	Village reforestation	" " "	"	1	4
	Centre Recherche Zootech	" " "	"	1	4
	Service Travaux NEUF	" " "	"	1	4
Educational Institutions	Senior level students who were enrolled in the school of business at (ENA); Ecole nationale d' administration	Improved accounting curriculum by auditing course for 4th year acctg students	87-90 school year	60	5
	Ecole Ntl Adm (ENA)	Taught 4th year acctg students course in "Project Accounting"	87-88 school year	48	5
Private Sector His activity is now in process and will conti- nue through the end of the Project	Association of Doctors	Simplified Acctg Sys Workshop	Planned 8/27-8/31, '90	---	
		TOTAL		504	

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Institutionalization: Mali Participants by Training Area



In Workshops and On The Job Training

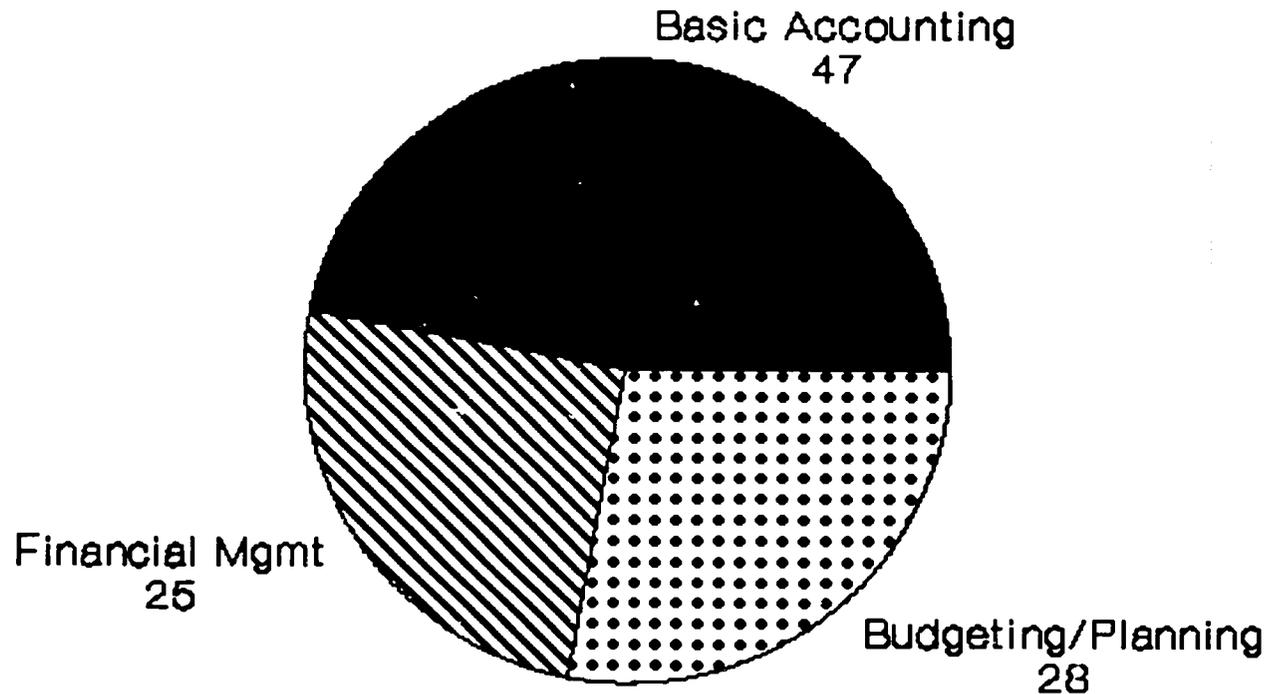
INSTITUTIONALIZATION MAURITANIA

Title/Area	Government Sector USAID Project	Gov't. Sector Workshop/OJT	Date	Numbers Trained	Directions for the Project Extensions Strong - weak = 1-5
Basic Accounting	Living Standards Management Survey	Accounting Controls	1989/90	1	
	Food for Work (CSA)	"	1989/90	1	
	AgroForestry	"	1989/90	1	
	CSA	General	1988/89	8	
		Mgmt Accounting	1987/88	4	
		Obligations Accounting	1987/88	2	
		Direction de la Statistique et Compatibilité Nationale	Project Accounting	1987/88	2
	CSA	General Mgmt and Obligations	1988/89	12	
Budgeting/Planning	CSA	Budgeting	1988/89	12	
	Division Assistant Managers	"	1988/89	7	

Title/Area	Government Sector USAID Project	Gov't. Sector Workshop/OJT	Date	Numbers Trained	Directions for the Project Extensions Strong - weak = 1-5
Financial Management	CSA	Finanical Analysis and Reporting Reporting	1988/89	2	
	Private Sector	Cost Accounting	1988/89	15	

Institutionalization: Mauritania

Participants by Training Area



Workshops and On the Job Training

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INSTITUTIONALIZATION NIGER

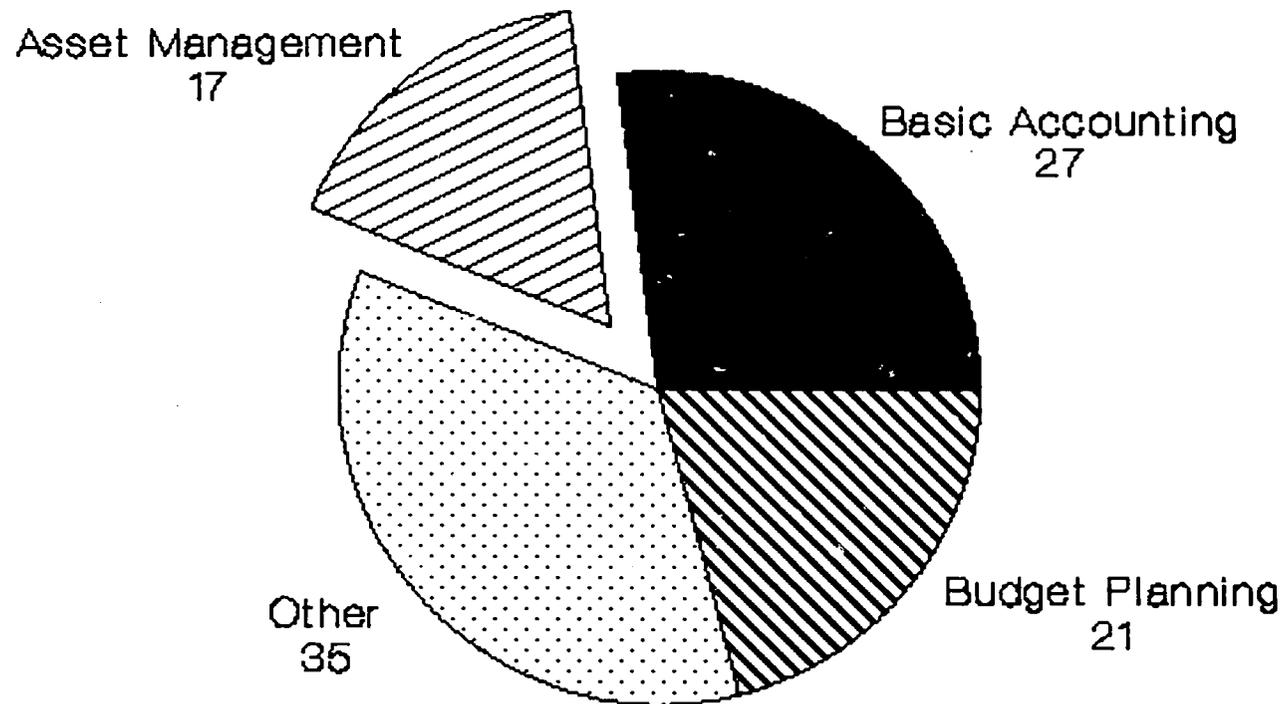
Title/Area	Government Sector USAID Project	Gov't. Sector Workshop/OJT	Date	Numbers Trained	Directions for the Project Extensions Strong - weak = 1-5
Basic Accounting	INRAN/Pradue	Computerized Payroll	1987	4	1
	INRAN/NAAR	General Ledger	1987	1	4
	-o-	Single entry system and introduced the General Ledger - (Workshop)	1987	30	3
Budgeting/Planning	INRAN/NAAR	Automated Budget for all Donors	1989	1	3
	Secretariat du Comité de Gestion	Analyze Budget by counterpart - tracked expenditures vs Budget	1988	1	1
	-o-	Budget Preparation	1988	13	2
	-o-	Budget - Managing Monitoring and Controlling	1988	12	3
Asset Management (Inventory)	Elevage Integre	Inventory system	1988	3	2
	USAID Project Officers	Inventory Accounting	1988	8	1

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<u>Title/Area</u>	<u>Government Sector USAID Project</u>	<u>Gov't. Sector Workshop/OJT</u>	<u>Date</u>	<u>Numbers Trained</u>	<u>Directions for the Project Extensions Strong - weak = 1-5</u>
Financial/Reporting		— N O N E —			
Other	Various Government & USAID Personnel	Audit Workshop	1988	15	4
	University of Niamey	Audit	1990	22	4
	Private Sector Tailors	Training for	1990	18	4

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Institutionalization: Niger Participants by Training Area



In Workshops and On The Job Training

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**INSTITUTIONALIZATION
SENEGAL**

Title/Area	Government Sector USAID Project	Gov't. Sector Workshop/OJT	Date	Numbers Trained	Directions for the Project Extensions Strong - weak = 1-5
Asset Management	MDF Inspectors and Regional Controllers	GOS Inventory Control	1987	25	
	GOS Inventory Accountants	Test Inventory Control System	1987	10	
	Ministry of Finance	Inventory Accounting System	1987/88	4	
			Inventory Accounting Procedures and Training	1987/88	25
	TOT for GOS Controllers and Inspectors	Directory Accounting	1987/88	11	
	GOS Regional Services and Control Minitries Training	Inventory	1987/88	275	
	Maitrisard Baker's Association, Owners and Managers	Inventory Accounting	1987/88	25	

Title/Area	Government Sector USAID Project	Gov't. Sector Workshop/OJT	Date	Numbers Trained	Directions for the Project Extensions Strong - weak = 1-5
Basic Accounting	Maitrisard Bakers' Association	Simplified Accounting and FM system for bakers	1987/88	169	
		Accounting/control credit sales	1987/88	20	
		Accounting Classification, Filing	1987/88	20	
		Bank Reconciliations	1987/88	20	
	Bakeries	Balance Sheets	1988/89	2	
	Tailors, Medical Offices, Poultry Farms	Simplified Accounting and	1988/89	63	
	GOS Accountants	Inventory Accounting	1987/88	295	
	MOF inspectors and Controllers	"	1988/89	29	
	National Ministries	"	1988/89	175	
	GOS Regional Services	"	1988/89	200	
GOS Inspectors of Administrative and Financial Affairs	"	1988/89	20		

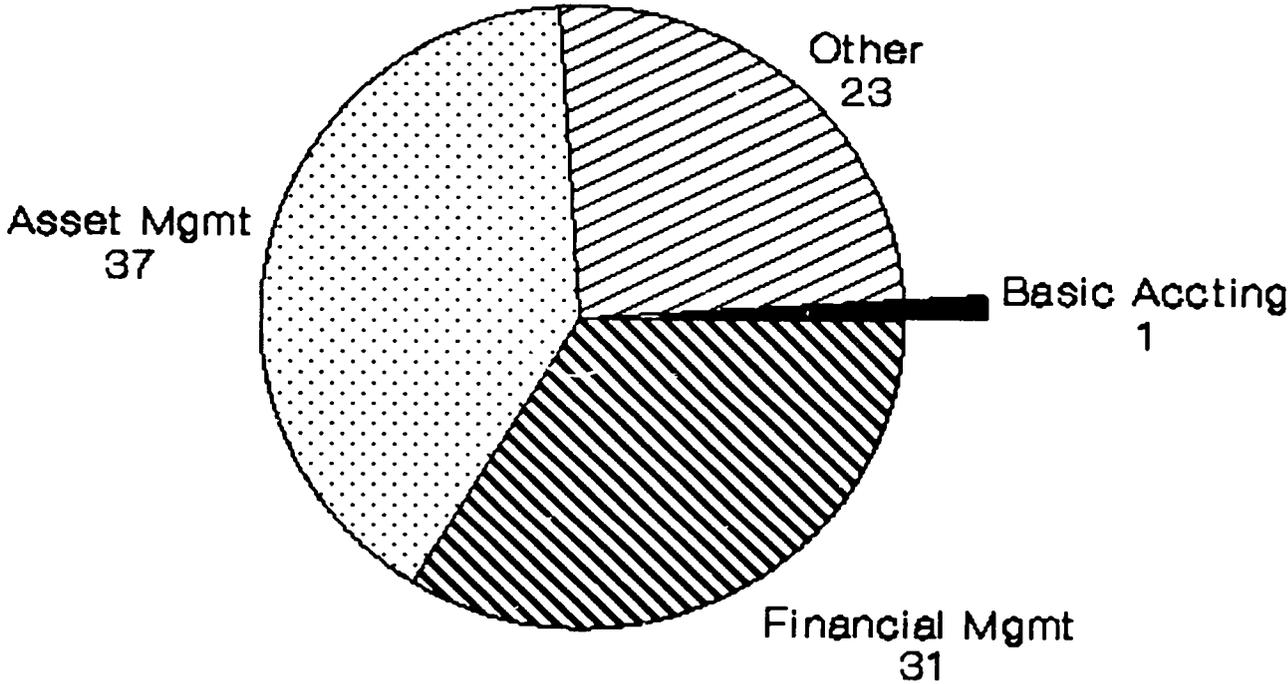
Title/Area	Government Sector USAID Project	Gov't. Sector Workshop/OJT	Date	Numbers Trained	Directions for the Project Extensions Strong - weak = 1-5
	MOP, MOH, Mins of Social Dev't. & Youth, Min. of Interiors Finance, Fatick and Kaolack Region	"	1989/90	143	
Financial Management	Columbia Univ. Health Project	Project Accounting	1987/88	6	
	USAID Health	"	1987/88	10	
	Senegalese Food Security Commission (CSA)	Financial Management	1987/88	TA	
	Maitrisard Bakers' Association	Cost Cutting	1987/88	20	
	USAID Project Accountants (Kaolack Health Project)	Project Accounting	1987/88	10	
	Bakery Owners and Managers	Financial Management	1987/88	60	
	Senegalese Accounting Association (SAS)	Project Accounting	1987/88	21	
	Municipality of Dakar	Cost Accounting	1988/89	20	

<u>Title/Area</u>	<u>Government Sector USAID Project</u>	<u>Gov't. Sector Workshop/QJT</u>	<u>Date</u>	<u>Numbers Trained</u>	<u>Directions for the Project Extensions Strong - weak = 1-5</u>
	Maitraisard Bakeries Association	Ratio-analysis Break-even point Cost of Goods Sold Cash Management and Control	1988/89	116	
	Bakeries	Cash Flows Fore- casting, Ratio- Analysis, Balance Sheet preparation	1989/90	40	
		Financial Mgmt	1989/90	13	
	Tailor Shops	"	1989/90	155	
		Cost of Goods Sold Ratio Analysis Balance Sheets	1989/90	237	
	Medical Clinics	Financial Mgmt	1989/90	41	
		Bank Reconciliation Ratio Analysis/ Bad Debt provision Balance Sheet	1989/90	41	
	Poultry Farms	Financial Mgmt	1989/90	32	
		Ratio Analysis/ Leed Cost Determination	1989/90	12	
	Boutiques	Financial Mgmt.	1989/90	110	
		Cash Flow Forecasting Ratio Analysis	1989/90	87	

<u>Title/Area</u>	<u>Government Sector USAID Project</u>	<u>Gov't. Sector Workshop/OJT</u>	<u>Date</u>	<u>Numbers Trained</u>	<u>Directions for the Project Extensions Strong - weak = 1-5</u>
Others	Senegalese Accounting Society	Financial Management in Senegalese Household	1989	33	
	Maitraisard Bakers ' Association	Follow-up visits to Financial Training	1987/88	30	
	Training of Traiers (MOF, BMC, SAS, SRFMP consultants interns)	Financial Management	1987/88	18	
	Training of Trainers	SME Financial Management	1988/89	10	
	Follow Up Visits	Financial Management	1989/90		
	- Bakeries	"	"	46	
	- Tailors	"	"	377	
	- Medical Clinics	"	"	93	
	- Poultry Farms	"	"	74	
	- Boutiques	"	"	100	

Institutionalization: Senegal

Participants by Training Area

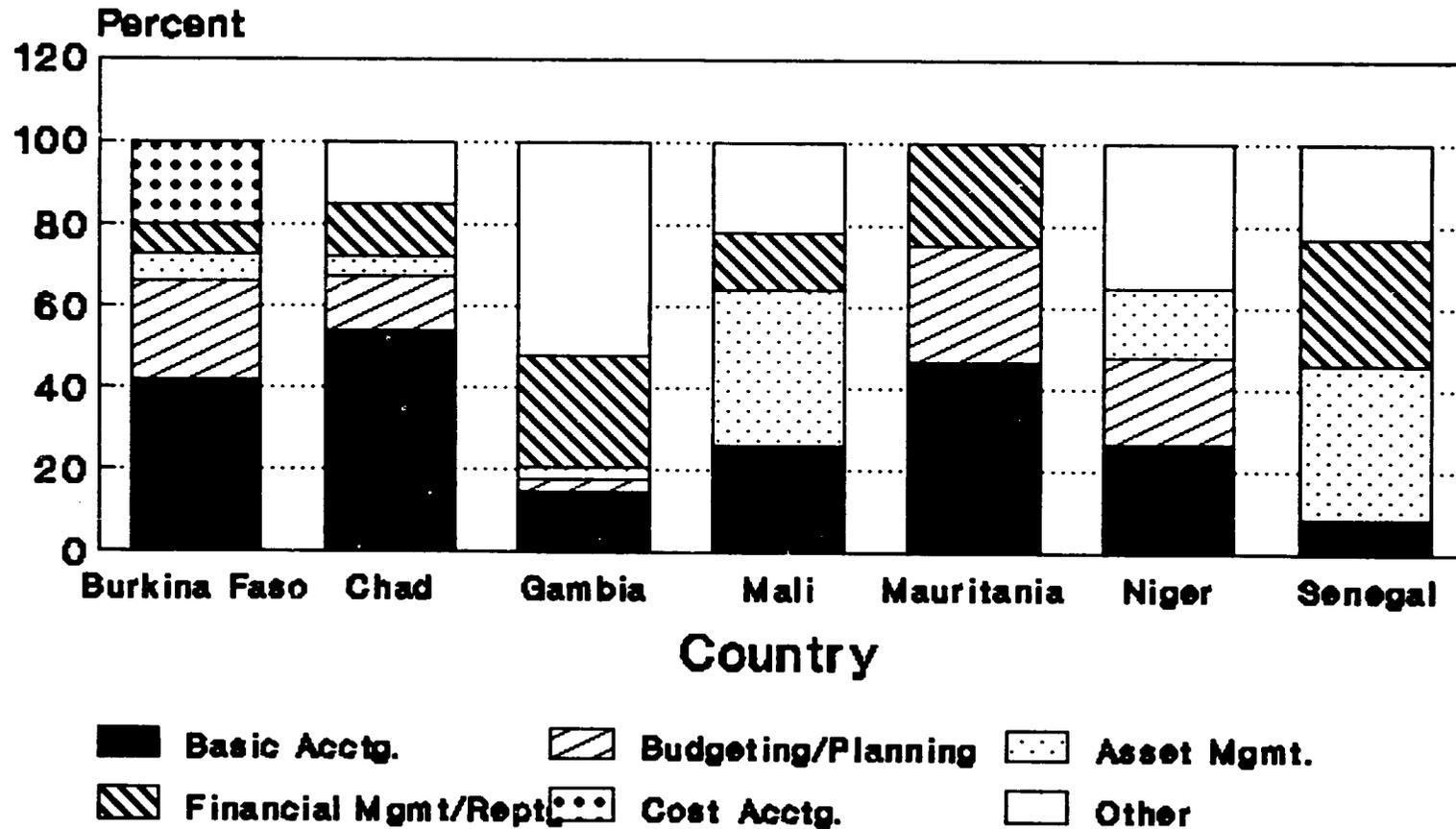


Workshops and On the Job Training

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INSTITUTIONALIZATION

Distribution of Participants by Training



In Workshops and OJT

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VII. 121(d) CERTIFICATION

Introduction

121(d) outputs called for the certification of projects that met the USAID Controller standards and for systems that would be operational so other donors projects would also benefit.

Burkina Faso

Exhibit 13 shows the review of the projects assisted by SRFMP in Burkina Faso. The Mission did work closely with the Team Leader but changed after the second year. The Mission changed project officers three times during Phase II. USAID did not document its direction of the SRFMP, however it did focus on ensuring that no projects were decertified. The Mission's Projects went to American and other companies as contracts rather than to the Government of Burkina Faso, therefore no need for 121(d) requirements since the funds were not the GBF's responsibility. SRFMP designed and institutionalized a standard accounting system for projects within the Ministry of Agriculture, Health and Water. Consequently, other donors, such as the United Nations, the World Bank and the Dutch Government benefited from them.

As a result of the above actions taken by the Mission and SRFMP, 121(d) became less of a concern in Burkina Faso.

Cape Verde

The evaluator examined one projects assisted by the Burkina Faso Team Leader and E.I.s Washington-based trainer. There were no 121(d) requirements in Cape Verde nor were attempts made to certify the project but rather to offer assistance and improve the inventory accounting systems.

Chad

The trend which was observed in SRFMP Phase I towards designing development projects which were not subject to FAA Section 121(d) determination continued. When it became necessary to establish local currency accounts, this was done through projects, which in many cases hired and provided their own long-term consultants and managed the local currency fund disbursements. This circumvented the need for the government of Chad to be involved in the handling of local currency accounts and thus eliminated the need for the Mission to apply the 121(d) certification requirements acknowledging that the government had adequate control procedures over the receipt and expenditure of such funds. This made it possible to implement projects and obligate funds in spite of the

inadequate capacity of the government of Chad to manage and control the receipt and disbursement of local funds through the criteria expected by the U.S. government.

During SRFMP Phase II, the Mission engaged the project in providing assistance to the Strengthening Roads Maintenance Project and the Conalcilss project, specifically in connection with the 121(d) certification. The table below, entitled "Analysis of SRFMP Project Assistance Activities, Chad", outlines the type of assistance provided by the SRFMP Phase II project to USAID-funded projects. The type of assistance specifically requested with regard to 121(d) certification for the Roads Maintenance Project included development of a chart of accounts, establishment of local currency management procedures, development of budgeting plans, and the automation of project budgets. The SRFMP also was required to assist this project in local currency accounting reviews, consultation with project auditors and evaluators, establishing payroll accounting systems, budget controls, recurrent cost determination and financial management and monitoring. The SRFMP II also provided computer training to staff members of that project. With regard to the Conalcilss project, most of the assistance was primarily related to the resolution of budget blockages. Not directly related to the 121(d) requests, also was the installation of an inventory control system for this project.

The control of local currency accounts was largely integrated into the management of projects, largely under contract with expatriate organizations. Many of these projects, at the request of the Mission, were recipients of various types of training and technical assistance from the SRFMP, in order to ensure financial competency. These projects received on-the-job training in local currency management, financial database development, project close-out procedures, advice on financial controls, and training in bank reconciliations.

Financial management and technical assistance provided AID-funded contractors covered a variety of issues, such as establishing basic accounting and inventory control systems, definitions of encumbrance procedures and cash-flow management, reconciliation of grain sales and receipts, review of recurrent cost-payment procedures, petty cash system management, and payroll accounting. This type of on-the-job training, though not specifically required for the 121(d) certification, helped to ensure proper management of local currency accounts by these AID-funded projects.

Much assistance to Chad is given in the form of cash grants. Donor funds make it possible for the government to pay salaries in many segments of the public service. The economic support fund (ESF) pays salaries in Chadian development ministries, and these funds are also used to direct reforms within the civil service. In keeping with this approach, the Mission has requested the assistance of the SRFMP in refining and standardizing payroll accounting, requirements for the private and parastatal sectors, in conjunction with the economic support fund activity. It also requested the project to coordinate training in bank reconciliation associated with counterpart funds. While Mission has found a way to obligate funds for the implementation of rehabilitation and development projects, it is

aware that a serious lack of financial capability persists within the Chadian public sector. This lack of financial management capacity to adequately handle bank reconciliations and payroll accounting will continue to threaten the proper management of donor funds.

The Gambia

In The Gambia, there were no projects which were required to be certified according to the FAA 121(d) requirements. However, on occasion the project was requested by the Mission to provide technical assistance to an AID-funded project. In this regard, the SRFMP II assisted The Gambia Agricultural Research Diversification Project in the design of financial and administrative systems, sponsored a workshop for them on budgeting, planning, training, and provided on-the-job training in financial management. Assistance to AID and other donor funded projects emanated primarily from SRFMP II initiatives within MDI to provide consultancy services to them. These services, however, covered a range of management issues, financial and other.

Mali

Exhibit 16 does show the review made of some projects assisted by SRFMP.

USAID/Mali has one the better system for reviewing all projects for 121(d) certification. Initially, the Mission was trained by SRFMP to conduct the reviews using a questionnaire. When weaknesses were found in the system, SRFMP was called by USAID to fix the problems immediately. The evaluator visited some projects and found good accounting systems in place that were operated by well trained accountants.

An analysis of the eight audit reports that were applicable to Mali showed that from 1986 to 1990, the SRFMP impact on 121(d) certification has caused financial management improvements to be better than 50% since the Phase II started.

Mauritania

The USAID/Mauritania and the Mission Director's personal involvement with the SRFMP was extensive. The Director, recognizing that his was a small mission, used the CTL virtually as an extension of Mission staff. The Director related to the project in the following ways:

- relied upon SRFMP to assist the Mission in 121(d) certifications
- required the TCL to brief him weekly, in a manner similar to that conducted with key Mission staff.

- relied heavily upon SRFMP developed data (re: CSA) as a decision-making aid.

The Mission Director felt that, in spite of the disproportionately larger efforts exerted with the CSA, the project achieved greater success with training in the private sector. The ability of the Commissariat a la Securite Alimentaire (CSA) to absorb technical assistance was being dissipated by trained individuals finding more remunerative employment elsewhere and the resistance of the CSA to institute "transparent" financial accountability practices.

Niger

Exhibit 18 shows the examination made of some projects assisted by SRFMP. Initially, USAID/Niger worked closely with Phase II SRFMP's, Team Leader to keep projects certified but this effort soon faded.

Constants shifting personnel within USAID and a Weak Team leader may have caused them to focus more on the private sector and not on 121(d). Two major projects were decertified in late 1989. The original Team Leader implemented an automated accounting system but provided no documentation on its operation. When the Auditors made their review they found the system lacking in many ways, including documentation.

In addition, some efforts were focused by the Team Leader on collaboration with other donors who would benefit from SRFMP's financial management techniques. The emphasis, however, did not have a lasting impact in Niger.

Senegal

The Mission had first to reconcile an approach for USAID project development in an environment characterized by poor accounting and financial management. Although the SRFMP Phase I had helped to resolve major accounting problems for AID projects, much was still left to be done to strengthen financial management in Sahelian countries. It became apparent that the institutional improvement in financial management capabilities and practices, at least within the government of Senegal (GOS), which had been the mission's primary client, would be a long-term process. This realization was triggered partly by conditions which were eventually documented in a report (Audit of AID Compliance with Section 121(d) of the Foreign Assistance Act: Report Number 7-625-86-5, March 12, 1986). This report found a need for the Africa Bureau to improve the effectiveness of its efforts to expand accountability reporting standards and oversight in complying with FAA 121 (d).

Recognition of this fact, impelled the Senegal Mission toward an alternative approach to maintaining the 121(d) standards for all projects while fulfilling its project implementation objectives. The Mission decided to contract out the management of local accounts to public accounting firms and other organizations

which were already pre-qualified as having met USAID's criteria for financial accountability. It also relied heavily on the SRFMP to train USAID, contractor and host government staff where local currency funds were still being managed by them. This enabled the Mission to implement development projects in Senegal without any appreciable loss of momentum or compromising its project management.

In 1984, USAID/Senegal had ten projects subject to FAA 121(d) standards. By November 30, 1989, with a project portfolio of twenty-three active projects and related expenditures of \$78,225,525, only the Groundwater Monitoring (Project 625-0958) and Agricultural Research-II (Project 685-0957), with expenditures of \$1,255,200 and \$240,00, respectively, passed funds through the government of Senegal (GOS). If the Groundwater Monitoring project, which is a regional activity, were excluded, the expenditures and projects subject to FAA 121(d) standards would represent less than one-half of a percent (.003) of the USAID/Senegal active project expenditures.

These developments have had the effect of reinforcing the lessons which emerged from SRFMP I, and remain valid, today, that SRFMP as presently conceived:

- Can be effective in training the USAID/Senegal in resolving accounting problems associated with AID projects.
- Requires a long-term involvement at high levels of government to assure sufficient strengthening of GOS financial management capability to a level where it could be reasonably be expected to meet FAA 121(d) standards.

The Mission questions whether, it alone, without the active coordination with other donors, around commonly acceptable standards of financial management, is sufficient to make the requisite impact on improved financial management practices in the near term. It is more sanguine in the belief that more broadly-based institutional development, in the public as well as the private sector, may yield better results with regard to improving financial management capabilities and discipline in Senegal. Accordingly, with regard to this issue, the HRD office is placing its emphasis on graduate training in accounting and finance. Eventually, returning graduates may be able to make a difference.

**REVIEW OF SRFMP ASSISTED PROJECTS
BURKINA FASO**

No and Name of Project	Intervention Requested-CTL/ideas	Subject to 121 (d)		Workshop GOVT	devised Private Sector	Contractor's Reporting Dates	No trained	Outputs/products Accounting system Manual etc.	Collaborated with other donors	Visited
		YES	NO							
698-0452 SAFGRAD II	Controliers Request resulted in ongoing certification Assisted to ensure that 121 d level at Mission exceeds the NORM	No 1988		Nothing	Nothing	-0-	-0-		-0-	Yes
686-0251 Strengthen Health Planning	Revision of and installed the Accounting system necessary to fulfill 121 d requirements	1988 No 1989 1990 Yes		OJT		12/21/89	1	PRAGMA-Contractor handled FUNDS 1988 & 1989 - Certification not required 1990 - MANUAL reintroduced	-0-	Yes
INERA	Installed PL480 Accounting system	1989 No 1990 Yes		-0-	-0-	-0-	-0-	Fidexco had World Band funded system that never operated Manual	-0-	Yes
625-0975 CILSS	Analysis & evaluation of Computer 121 d F.M. system Proposed to CILSS by Contractor Not Accepted Installed Manual Accounting Systems for ensuring Certification	Yes						Proposed Computerized	Participated with other donors CEDA, World Bank & U.N. on Accounting system	
		Yes		-0-		7/27/89	-0-	Manual		

No and Name of Project	Intervention Requested-CTL/ideas	Subject to 121 (d)		Workshop GOVT	devised Private Sector	Contractors' Reporting Dates	No trained	Outputs/products Accounting system Manual etc.	Collaborated with other donors	Visited
		YES	NO							
PL 480	Revision of the Accounting System			Workshop on PL 480 Accounting System						Yes
MOA CRPA	Developed Standard Accounting System	None Re- quired		Ten (10) Workshop		7/87-4/89	345	Eight Accounting Systems Manuals Nine Workshop Manuals	World Bank	
Minister of Health	Analysis and Evaluation of F.M. System in entire DAFF	Not Re- quired		1 Workshop to train		Feb 1989	13	1 Manual Diagnostic of entire directions	Several Donors -UNICEF-	
FEER	Analysis of F.M. Accounting System	Not re- quired		OJT		11/88	4	Developed Procedure Manual for Computerized Accounting	Dutch	
Audited Sahel Le Mobiller	Contact Only	Not re- quired				1987		Contact only		Yes
1988	NOTHING	DONE				1988				
Various Companies	Training needs determination with Chamber of Commerce					1988-89			Chamber of Commerce	

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No and Name of Project	Intervention Requested-CTL/ideas	Subject to 121 (d) YES NO	Workshop GOVT	devised Private Sector	Contractors' Reporting Dates	No trained	Outputs/products Accounting system Manual etc.	Collaborated with other donors	Visited
Various Companies	Cost Accounting & Budget & Management Control				2/27-3/4 to June '89	47	Cost Accounting & Manual Budgeting & Management Control Manual	Retention for the Workshop 6 cos. requested Assistance	This Project not shown in Annual Report
University * Ouagadougou	Design on Teaching of Cost Accounting Course		University		5/90	27 trained 3 times with 9 person	Text books Cost Accounting	Belgium Corporation	

* Good for Institutionalization

**REVIEW OF SRFMP PROJECT ASSISTANCE ACTIVITIES
CHAD**

No. and Name of Project	Intervention Requested CTL/Ideas AID Request	YES	Workshop	Devised	Date	No. Trained	Outputs/products Accounting System Manual etc.	Collaborated with Other Donors
		NO 121(d) Required	----- GOVT	----- Private Sector				
Roads Maintenance	Develop Chart of Accounts		OJT		1986/87	2	Chart of Accounts	
	PIL for Local Currency Management Procedures	Yes	OJT		1986-87	6	PIL for Local Currency Management	
	Budget Plans	Yes	OJT		1986	3	Budget	
		Yes	OJT		1987	6	Budget	
	Automate Project Budgeting	Yes	OJT		1986-87	1	Automated Budget Procedures	
Integrated Pest Management	Basic Accounting Systems		OJT		1986-87	4	Accounting System	
	Inventory Control		OJT		1986-87	2	Inventory Control	
Dandi Rock Crusher	Local Currency Management	Yes	OJT		1986-87	3		

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No. and Name of Project	Intervention Requested CTL/Ideas AID Request	YES NO 121(d) Required	Workshop ----- GOVT	Devised ----- Private Sector	Date	No. Trained	Outputs/products Accounting System Manual etc.	Collaborated with Other Donors
PVO Initiatives:								
-Africare	Basic Accounting Systems			OJT	1986-87	1	Accounting Systems	
-Care	Basic Systems Cash Management P.L. 480 Rice			OJT	1986-87	5	Basic Accounting Systems, Cash Management P.L. 480 Rice Sales.	
-VITA	Encumbrance Procedures; Improvement of Cash Flow			OJT	1986-87	2	Encumbrance Procedures; Improvement of Cash Flow	
National Cereals Office			OJT		1986-87	2	Reconciliation of Grain Sales Receipts	
Conalcilas	Inventory Control		OJT		1986-87	1	Installation of Inventory Control System	
International Human Assistance Program	Review Financial Controls		OJT		1986-87	2		

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No. and Name of Project	Intervention Requested CTL/Ideas AID Request	YES NO 121(d) Required	Workshop ----- GOVT	Devised ----- Private Sector	Date	No. Trained	Outputs/products Accounting System Manual etc.	Collaborated with Other Donors
Road Maintenance	Recurrent Cost Payment Procedures		OJT		1986-87	4	Recurrent Cost Payment Procedures	
1987-88 Strengthening Road Maintenance		Yes	Work		1987-88	11	Planning and Budgeting System	
	Coordinated Multi-Donor Review of OFNAR Cost Accounting		OJT		87-88	3	Standardized Cost Accounting System	
	Training in Database and Spreadsheet Use for Accounting. Review Local Currency Accounts Consultation with Project Auditors and Evaluators.	Yes	OJT		87-88	2		
Strengthening Road Maintenance		Yes	OJT		1987-88	2	Decision Matrix for Budgeting by Line Item	
	Training Needs Determination		OJT		1987-88	3		
Oral Rehydration Therapy	Planning and Budget Preparation	No	OJT		87-88	4	Budget Control/ Facilitated Proposal Development	
Wadi Development	Audit and Petty Cash Training	No	OJT		87-88	6	Petty Cash System Facilitated Contract and Workplan	

No. and Name of Project	Intervention Requested CTL/Ideas AID Request	YES NO 121(d) Required	Workshop ----- GOVT	Devised ----- Private Sector	Date	No. Trained	Outputs/products Accounting System Manual etc.	Collaborated with Other Donors
Health Planning System	Recurrent Cost Study	No	OJT			9	Cost Accounting/ Facilitated Contract	
Private Enterprise Project	Financial Database Development	Yes	OJT		87-88	1	Financial Database/ Facilitated Contract with Consultant	
CONACILSS	Resolution of Budget Blockage	Yes	OJT		87-88	1		
Integrated Pest Management	Advise on Close-Out of Project Accounting	Yes	OJT		87-88	2		
Budgetary Support	Advised on Financial Controls	Yes	OJT		87-88	3	Facilitated Review and Synthesis	
PVO Development	Inventory Control Training	No		Work	1987-88	4		
PVO Development Initiatives	Petty Cash Control Management	No		Work	1988/89	12	Facilitated Contract Consulting Firms	
	Payroll Accounting	No		Work	88/89	2	Facilitated Workshop Development and Follow-Up	
Strengthening Road Maintenance	Payroll Accounting Budget Controls	Yes	Work		88/89	4	Standardized Payroll Accounting System/ Facilitated Workshop Development and Follow-Up	

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No. and Name of Project	Intervention Requested CTL/Ideas AID Request	YES NO 121(d) Required	Workshop ----- GOVT	Devised ----- Private Sector	Date	No. Trained	Outputs/products Accounting System Manual etc.	Collaborated with Other Donors
Economic Support Fund	Refined Standardized Payroll Accounting Requirements for Private/Parastatal Sectors	Yes			88/89		Facilitated Workshop Development and Follow-Up	
Counterpart Funds	Training in Reconciliations	Yes	OJT		88/89	2	Coordinated	
Strengthening Road Maintenance	Computer Training	Yes	OJT		89/90	1		
	Financial Reporting		OJT		89/90	1		
	Recurrent Cost Determination		OJT		89/90	1		
	Financial Management Monitoring		OJT		89/90	3		
Economic Support Fund	Bank Reconciliation Training	Yes	OJT		89/90	2		

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**REVIEW OF SRFMP PROJECT ASSISTANCE ACTIVITIES
THE GAMBIA**

No. and Name of Project	Intervention Requested CTL/Ideas AID Request	YES NO 121(d) Required	Workshop ----- GOVT	Devised ----- Private Sector	Date	No. Trained	Outputs/products Accounting System Manual etc.	Collaborated with Other Donors
Gambia Agricultural Research Diversification	Assist in design of financial and administrative system.			TA	1986/87	NA	Proposed for design of financial and administrative systems.	
	Planning/Budgeting Training	No		Work	88/89	9		
	Training in Financial Management	No		OJT	89/90	2		
						--- 11 (at least)		

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REVIEW OF SRFMP ASSISTED PROJECTS MALI

No and Name of Project	Intervention Requested- CTL/ideas AID Request	YES NO 121(d) Required	Workshop		Date	No trained	Outputs/products Accounting System Manual etc.	Collaborated with other donors
			GOVT	devised Private Sector				
688-0937 Village Reforestation	Accounting, reporting Internal control Procedures for head & 3 Field Offices	Yes	OJT 2 weeks	-o-	1987, 1989 1990	15	Safeguarding the assets manual Accounting systems manual Periodic Reporting Manual	NO
688-0227# Integrated Family Health Planning	SRFMP did a Systems review & Procedures Manual - AID Asked Big 8 firm to develop system for this new report	Yes	Workshop OJT	-o-	1989, 1990 1987	6	Accounting System Manual Periodic Reporting Manual	Big 8 Accounting Firm
688-0233# Operation Haute Vallee	Reviewed & assisted in the reports of Accountants for correctness	Yes	Workshop & Follow-up w/ OJT	-o-	1989 1990	7	Periodic Reports Manual	NO
Dic Natl de# L'Alphabetization	Review Accountants report periodically	Yes	Workshop Follow-up	-o-	1989 1990	2 2	Acctg system manual Periodic Reports Manual	NO
Centre de# Etude & Research on the Population for Development (CERPOD)	Review of reports and Automated MIS (Sun) Systems Training *		Workshop OJT			1 8 (1) Following	Manual to safeguard the asset Acctg System Manual	There are other donor but AID only gave money - The other donors did not

* DH & S Installed (requested by AID)
Visited

No and Name of Project	Intervention Requested- CTL/ideas AID Request	YES NO 121(d) Required	Workshop		Date	No trained	Outputs/products Accounting System Manual etc.	Collaborated with other donors
			----- GOVT	----- Private Sector				
688-0232 Farming Systems Researchers	Reviewed Reports	Yes	Workshop	-o-	1989	2	Manual - Safeguarding of assets. Human resources Acctg Systems Manual Periodic Reports Manual	NO
Lab control Veterinarian	Reviewed Reports Follow-up on Prior Training	Yes	Workshop OJT	-o-	1989	4	Periodic Report Manual	NO
	Audit Course	No	University Natl School ENA		School Year 1989-90	60	Text Books	NO
	Workshop	No	Workshop Training & Manual Provided by CNPG		1988 5 days	24	4 Manuals Flow Charts Audit Technique Work Papers	NO
	Preparation for Inventory-Workshop	No	Workshop to start		1990	To be trained 200 Accountants initially	Manual	NO

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**REVIEW OF SRFMP PROJECT ASSISTANCE ACTIVITIES
MAURITANIA**

No. and Name of Project	Intervention Requested CTL/Ideas AID Request	YES NO 121(d) Required	Workshop ----- GOVT	Devised ----- Private Sector	Date	No. Trained	Outputs/products Accounting System Manual etc.	Collaborated with Other Donors
Rural Roads Integrated Pest Management	Inventory Management Inventory Management		TA TA		1986-87 1986-87	NA NA		
Living Standards Measurement Survey	Basic Accounting System		OJT		1986-87	NA		
Rural Health	Certification Reviews	Yes	OJT		11/87 to 6/88	1	Inventory Management	
Living Standards Management Survey	Periodic reviews of accounts, vouchers, reports, training of USAID personnel to analyze and review financial documents	No	OJT		1987/88	3	Project accounting, financial analysis, reporting systems	
Food for Work Unit of CSA	Review of proposed budget recommendations for accounting control systems; division of responsibilities for finance and administration staff	No			1987/88	NA	Basic Accounting	

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No. and Name of Project	Intervention Requested CTL/Ideas AID Request	YES NO 121(d) Required	Workshop ----- GOVT	Devised ----- Private Sector	Date	No. Trained	Outputs/products Accounting System Manual etc.	Collaborated with Other Donors
Rural Health	Certification Reviews	Yes	OJT		11/88 to 6/89	1	Monthly financial reporting	
Living Standards Measurement Survey	Review Financial Reports	No	OJT/ USAID		88/89	1	Trained USAID Food for Peace Budget Analyst to review Reports	
Food for Work Unit of CSA	Basic Accounting	No	OJT		88/89	2	Basic Accounting System/Trained USAID Food for Peace Budget Analyst to design and implement accounting system and train project accountant	
Agroforestry	Accounting Systems Requirements for New Project	No		OJT	88/89	1	Assisted Budget Analyst to analyze system requirements for new project	
Food for Peace	Improve control over counterpart funds	No	OJT		88/90	1	Improved tracking of funds generated, transferred and disbursed	

No. and Name of Project	Intervention Requested CTL/Ideas AID Request	YES NO 121(d) Required	Workshop ----- GOVT	Devised ----- Private Sector	Date	No. Trained	Outputs/products Accounting System Manual etc.	Collaborated with Other Donors
Food for Peace Trust Fund	Establish controls over funds	No	OJT/ USAID		88/90	1	Tracking of funds received, obligated and disbursed. Trained USAID FFP Budget Analyst to establish systems review and follow-up.	
Living Standards Measurement Survey	Review accounting controls and reports generated	No	OJT/ USAID		89/90	1	Trained USAID/FFP Budget Analyst to provide required services.	
Food for Work Unit of CSA	Review accounting controls and reports generated	No	OJT/ USAID		89/90	1	Trained USAID FFP Budget Analyst to provide these services.	
Agroforestry		No	OJT/ USAID		89/90	1	Trained USAID Budget Analyst to analyze systems requirements	

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**REVIEW OF SRFMP ASSISTED PROJECTS
NIGER**

No and Name of Project	Intervention Requested-CTL/ideas	Required		Date	No trained	Outputs/products Accounting system Manual etc.	Collaborated with other donors	Visited
		YES NO 121d	Workshop ----- GOVT Private Sector -----					
INRAN/NAAR	General Ledger	Yes	Gov't. -o-	1988	1 OJT	General Ledger	No	Yes
	Integration of donor funding into single budget		Gov't	1989	1 OJT	Budget	Yes, but budget that gave all donors their reports	
	Initial contact to look at Finan. Mgt. System		Gov't	1990			No	
SCG Secretariat Comite de Gestion (ASDG) 683-0246	System Review Chart of Accounts Automated General Ledger	Yes Decertified		1987			No	Yes
Agri Sector Dev. Grant (ASDG)	Visited Sub-Projects	Yes Decertified	Gov't	1989		Proposed Training	No	Yes
Elevege Integre	General Accounting Improvement	Yes	Gov't	1988	3 OJT	Inventory System	No	
Private Sector	Training for Tailors	No		1990	18	Accounting System	No	
	Training for Medical Person	No		1990	12	Accounting System	No	Yes

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No and Name of Project	Intervention Requested-CTL/ideas	Subject to		Date	No trained	Outputs/products Accounting system Manual etc.	Collaborated with other donors	Visited
		YES NO 121d	Workshop ----- GOVT					
University of Niamey	Audit	No		1990	22	Three month audit Course	No	
Various Companies	Cost Accounting & Budget & Management Control			2/27-3/4 to June '89	47	Cost Accounting & Manual Budgeting & Management Control Manual	Retention for the Workshop 6 cos. requested Assistance	This not shown in Annual Report
University UOO *	Design on Teaching of Cost Accounting Course		University	5/90	27 trained 3 times with 9 person	Text books Cost Accounting	Belgium Corporation	

* Good for Institutionalization

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**REVIEW OF SRFMP PROJECT ASSISTANCE ACTIVITIES
SENEGAL**

No. and Name of Project	Intervention Requested CTL/Ideas AID Request	YES NO 121(d) Required	Workshop ----- GOVT	Devised ----- Private Sector	Date	No. Trained	Outputs/products Accounting System Manual etc.	Collaborated with Other Donors
Family Health and Population Support					1986/87	NA	Assist Project Officers in using local accounting firms for financial management needs.	
All USAID Projects	D-BASE III and Accounting System Documentation		OJT		1986/87	5	D-BASE III Accounting System and System Documentation	
Columbia Univ. Health Project	Project Accounting	No		Work	1987/88	6	Facilitated contract. Prepared SAS to conduct workshop.	
USAID Economic Support Fund (ESF)		No					Improved Control System/coordinated and supervised a short-term local consultant.	
USAID Health	Project Accounting	Yes	Work		87/88	10	Facilitated contract. Prepared SAS to conduct workshop.	
USAID Fertilizer	Program Review	No	Work		87/88		Reviewed and suggested improvements in scope of work for contract between USAID and local firms.	

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No. and Name of Project	Intervention Requested CTL/Ideas AID Request	YES NO 121(d) Required	Workshop ----- GOVT	Devised ----- Private Sector	Date	No. Trained	Outputs/products Accounting System Manual etc.	Collaborated with Other Donors
Assistance to Senegalese Food Security Commission (CSA)	Financial Management Services	No			87/88		Contributed to scope of work. Developed strategies to be used by implementing local firms.	
USAID Health Project - Kaolack	Conduct Financial Feasibility of USAID Financed Training Center	Yes			87/88		Reviewed scope of work for a local firm and negotiation procedures with USAID.	
USAID Property Assessment Project	Oversee Program Disbursements	No			87/88		Review proposal and assisted in cost estimates for local firm.	
USAID Manpower Training Project	Supervise Disbursements of USAID-funded study	No			87/88		Coordinated and supervised local consultant.	
USAID Agricultural Production Support Project	Audit and Financial Management Services	Yes			87/88		Assisted in review of proposals by local firms.	
Agricultural Production Support	Review FM Systems in Local Banks	No			88/89		Assisted in development of work for contract with local firms.	
Caisse de Securite Alimentaire	FM Development	No			88/89		Review training strategy with local firms implementing USAID contract.	

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No. and Name of Project	Intervention Requested CTL/Ideas AID Request	YES NO 121(d) Required	Workshop ----- GOVT	Devised ----- Private Sector	Date	No. Trained	Outputs/products Accounting System Manual etc.	Collaborated with Other Donors
Municipality of Dakar	Cost Accounting Workshop	No	Work		88/89	20	Assisted contractor (CESAG) in materials preparation and training strategy.	
Rural Health II/ Child Survival	Management of Reporting for Local Cost Training Disbursements	Yes					Disbursement tracking and reporting/ assistance to ACA to develop systems to manage report on USAID local cost disbursements.	

VIII. PRIVATE SECTOR TRAINING

Introduction

Output B2 calls individuals and firms to use improved financial management techniques to manage their own resources.

Burkina Faso

During 1988 the Team Leader and/or the associates in Burkina Faso did not pursue this output. But in 1989 the workshops for the private sector improved significantly. After it was the subject of a mini seminar at the SRFMP (E.I.) workshop in May 1989.

Workshops in Burkina Faso were the result of needs assessment. The Team Leader worked closely with the Chamber of Commerce in planning workshops on costs accounting. Cost accounting is important because industry prices are controlled by the Government of Burkina Faso and a business must justify any price increases it wants. Persons from different industries attended, for example, shoe manufacturer, distillery, plastics, automotive, soft drinks, agricultural cooperative, etc. Over 40 persons were trained during the period.

The effectiveness of the training in the private sector and the Government sector in Burkina Faso was about equal. This is because a good accounting foundation was laid down in Phase I and was continued in Phase II for the government sector. The participants retain what they learned and were prepared and willing to train others. When the training in the private sector started, the Team Leader was free to focus more on the private sector than on the government.

We can conclude that the private sector training methods in Burkina Faso were very effective and it appeared to be the area that should be pursued in the future by USAID.

Cape Verde

Cape Verde did not have a Team Leader assigned except for the fact the Burkina Faso Team Leader and the E.I. Training Materials expert travelled to this country to provide some assistance. They reached an agreement with a Cape Verde accounting firm to complete the training in the private sector. CONTAG sent three participants to the Mali training of trainers sessions to help them design a workshop on a simplified accounting system for local businessmen.

At the outset, the E.I. Training Materials expert devoted a lot of time, with CONTAG, on the type of system that could most effectively be presented given certain constraints. CONTAG proposed two basic alternatives: a daily journal for bank and cash centralized by an account at the end of a specific period; or a ledger

journal reporting various accounts. They discussed the systems used in Senegal for tailors and decided to adopt the same system, with some modifications and conducted training for some participants.

Chad

Involvement in the private sector was initiated through collaboration with the University of Chad's Bureau d'Etude et de Conseil (BEC). The SRFMP II and the university conducted a needs assessment in the private sector, which concluded in a need for payroll accounting. This needs assessment also provided an opportunity to involve student interns, who helped to analyze the data. The first payroll workshop included some public and parastatal enterprises as participants. It was regarded as successful, and consequently was repeated a second time to include fee-paying participants. Participants from the private sector paid twenty-five thousand FCFA per person, enough to cover the costs of the workshop.

Although the SRFMP designed the training activity, the actual implementation of training was carried out by the staff of BEPROCA, two private groups trained by the SRFMP to implement its training methodology. The latter group, BEPROCA, Bureau d'Etudes des Projets et de Conseil dans les Affaires, with the help of SRFMP, also produced a manual on payroll accounting to support the workshop training. These manuals and documents were purchased by some of the participants to the training. The project further assisted the Bureau d'Etude de Conseil at the University of Chad, and two private firms, BEPROCA, and the Chad Business Counsel, in preparation of proposals to different donors for consulting and training contracts. Staff of these organizations have previously received training in how to perform needs assessment, workshop planning, materials preparation, documentation, and the actual delivery of training in project management, financial management, and various aspects of financial management. In order to strengthen their skills and expand the capabilities of these organizations, the SRFMP also convened a workshop and consulting skills, in which also included were representatives from NGOs, and some independent consultants. Through on-the-job training (OJT), the SRFMP also assisted the Cooperative of Construction Contractors and the Cooperative of Taxi Owners (four members from each organization) in establishing simplified accounting systems.

The Gambia

Training in the private sector has been limited. The project should be considered to be only in the formative stages as far as this aspect of training is concerned. Various attempts have been made, however, to identify and define a substantive area of involvement. In 1989, the project worked with local bakers who were affiliated with the Association of Gambian Entrepreneurs (AGE) in an attempt to define potential areas of financial management assistance. The president of AGE and another business person was sent to Dakar to review the SRFMP/Senegal project, which had registered significant successes in working with bakers there.

As of the time of this evaluation, no significant activity with the bakers had emerged. The project, however, has included personnel from the private sector in its training of trainers' workshops, and has been working closely with groups such as Save the Children and the Peace Corps, which are pursuing efforts to develop small-scale enterprises, and also with the Indigenous Business Advisory Council. The project also trained a number of high school students in entrepreneurship.

The project has been trying to find ways to identify potential entrepreneurs, and has made efforts to contact all groups that deal with entrepreneurs in the private sector. At the time of the evaluation, its efforts culminated in the ratification of a constitution for a group called The National Committee for Entrepreneurship Development (NACED). This group has been mobilized primarily through the efforts of the project's country team leader. The membership is composed of representatives from government parastatals, NGOs, and private organizations involved in entrepreneurship development programs in The Gambia. And its purpose is to:

1. Act as an umbrella organization to those organizations and institutions in The Gambia which are involved in entrepreneurship development.
2. Promote the growth of the private sector in The Gambia.
3. Identify problems being faced by entrepreneurs.
4. Help develop skills of entrepreneurs through training.
5. Share information among the members of the organization.
6. Act as a lobbying group to help promote interest and change beneficial to entrepreneurs.

During this evaluation, an assessment of the impact of MDI training programs was being undertaken. It was hoped that the results of that investigation could have been included in this report. Hopefully, information arising from it would provide greater indications concerning the impact of institutionalization and possible sustainability of the type of training done by the SRFMP project as part of the MDI curriculum of workshops and courses.

Mali

Output B2 specifies the need for individuals and firms to use improved techniques of financial management for managing their own resources.

The Team Leader in Mali did not pursue this output until nearly the end of the project. It was the Team Leader's associate, who had worked with private firms before coming to SRFMP, that sparked the Team Leader's private sector activity. The private sector training process is going well and it is expected to continue.

The workshop planned for August 1990 is on accounting systems and it is to be held for the association of doctors. We have since learned that the associate has left SRFMP and we are not sure that this workshop will be conducted.

One can conclude that the SRFMP's efforts with respect to Mali's private sector were marginal if not existent. We do believe that the private sector in Mali is worth pursuing and the methods of training the private sector that were adopted in other Sahel countries, that were more effective can be followed in Mali.

Mauritania

SRFMP conducted a needs assessment which led to the development of training within the private sector.

Training in the private sector was limited and commenced in the final year of the project in Mauritania. Ten individuals from medium sized private sector firms were trained in Cost Accounting methods. These firms were drawn from the following industries, automotive, confectionery, kitchen utensils, engineering, macaroni and couscous, packaging, paper products, perfumes, soft drinks and transport.

Before the SRFMP terminated in Mauritania, the CTL had conducted an intensive needs assessment with manufacturing firms in Novakchott and fishing enterprises in Nonadhibun in collaboration with the Confederation des Employeurs de Mauritanie (CGEM) and the United Nations Industrial Development Organization (UNIDO).

Niger

In Niger the first Team Leader and/or the associates did pursue this output B2. During the middle of 1989 assessments were made only in two areas of the private sector but the T/L withdraw and no further action was taken. However, from February 1990 to the present the personnel of 13 private medical offices and clinics and tailors were trained in the use of basic accounting by the Second Team Leader. There were about 170 follow-up visits made by the country team to answer all questions and ensure that the accounting systems were used properly. The owners paid for these follow-up visits. The CTL started to analyze the financial effects of privatizing a GON leather products enterprises. The analysis was completed by a local accounting firm.

Efforts in the private sector were just getting started during the evaluation. Some participants were visited and we noted with satisfaction that they had retained and were using the systems learned. The private sector direction that is, assessment of the different areas of need, followed by training, should continue on course.

The evaluator thought that the private sector paying for their SRFMP follow-up visit after the initial training in accounting was a good idea that should be duplicated in all of the Sahel.

Senegal

For the maitrisards and the tailors, medical officers and poultry farms, the SRFMP evolved a very simple accounting system for recording expenditures, tracking receipts and managing cash flow. With regard to fixed assets, SRFMP introduced the concept of depreciation in order to facilitate the replacement or maintenance of capital stock, by considering depreciation as an expense. These businessmen were not treating the accounting for their assets in that manner. It appears that even among the least educated the concept of depreciation expense was assimilated fairly quickly.

Another area of training and technical assistance involved the handling of credit and accounts receivables--how to track the debts of persons to whom they had extended credit. Also, very important was developing a system to monitor personal withdrawals from their businesses and separate it from other business expenses. This has been probably one of the most significant contributions. This enabled the businessmen to exercise better controls over both their business and personal lives. It enabled them to evaluate their cash flow in terms of the business needs for capital vis a vis the "socio-cultural" needs exerted on them by relatives and dependents for assistance. They were able to put in some perspective the cash that they happen to have on hand at any given time in relation to those needs (business and socio-cultural).

They were taught to exercise better control of the money that they give out, and learned to look at their business as having needs also (for capital). If those needs are not attended to then the business will become ill (starved for capital) and it would be unable to deliver these benefits to the owner for which it was intended. They were taught how to control the amount of funds that they took out of their businesses.

IX. RECOMMENDATIONS

Burkina Faso

The SRFMP AIO/W should concentrate on the private sector with a plan to further institutionalize budget and planning. USAID should again try to organize an association of accountants and financial managers. USAID should also devote more time to institutionalize the audit and consultancy capacity of the public and private sectors. The Mission could better document their direction of future SRFMP activities and carry out an evaluation of such a project from time to time.

Cape Verde

USAID in Cape Verde should work with AID/W to ensure that in any future SRFMP Project that a Team Leader will be placed there. Assessments of the government and private sector should be done to develop a plan to provide Cape Verde with the same level of assistance provided to the other Sahelian countries.

Chad

General Findings

Financial management and accounting deals with sensitive aspects of an organizations operation and there appeared to be some question, in Chadian quarters, whether the SRFMP could relate to their circumstances with appropriate objectives. This was during the period when the project was physically located within USAID and its operation was viewed not as an independent project. When by mutual agreement between the Mission and the project, separate facilities were acquired, the SRFMP was able to make better progress towards assisting Chadians directly. The current Mission staff appeared to have been very knowledgeable and supportive to SRFMP while at the same time allowed it to pursue its purpose. Ultimately, SRFMP was able to make a significant breakthrough with the government of Chad.

The agreement that was reached between the government of Chad and the SRFMP to develop a natural inventory accounting system, the creation of a committee with representatives from the Ministry of Controle d'Etat and the Ministry of Finance to design the systems, develop manuals and train their staff is a major project accomplishment sanctioned by a Presidential decree.

In addition to inventory accounting training, the Ministry of Finance has expressed to strong desire to receive assistance in budgeting and financial planning procedures training for its staff.

Recommendations

The interest and receptivity to upgrading financial capabilities being communicated by the GOC provides an important opportunity for a follow-on project or the Mission bilaterally to contribute significantly to the upgrading of financial capability in Chad. In pursuing this opportunity, the follow-on project or mission should also consider third country participant training.

In the absence of the SRFMP, the Mission acknowledges the need for financial analysis and financial management capabilities to assist it with providing technical assistance to projects. It should explore the use of the two local organizations BEPROCA and the Tchad Business Council (TBC) to deliver such services. The former was established with SRFMP's assistance and both have received training to deliver SRFMP developed financial management training. BEPROCA has begun to develop a track record as a training and technical assistance organization. Their development should be encouraged through the mission's HRD or private sector development initiatives.

While BEPROCA, a SRFMP project accomplishment, has begun to develop as an independent training and consulting organization, its cultivation as a local resource for the missions in ensuring financial accountability in projects and promoting the institutionalization of improved financial management in Chad will require: improvements in marketing, proposal development and strengthening of its internal management procedures in order to be capable of handling additional contracts well. Mission supported technical assistance to strengthen BEPROCA or similar local organizations might represent a worthwhile investment.

The SRFMP training appears to have been well received by participants, however, prior to a follow-on project or simply to provide guidance to the Mission, a more detailed assessment of the impact and potential of the SRFMP, training should be undertaken. Such an assessment should review the relevance of the course content to organizations, departments, duties, work programs etc., observable changes in trainee performance and attitude; specific indications of skill improvement attributable to the training; changes in systems and procedures and how work is done generally; comparison of expectations and actual achievements among trainees and other factors considered important in implementing such training.

Although the Mission has been able to obligate funds and manage the implementation of projects with the minimal use of GOC operated local currency accounts, it is aware of the inadequate capacity of the GOC to manage and control the receipt and disbursement of local funds to the standards regarded as satisfactory by AID. The Mission, in the absence of a follow-on project, through its policy dialogue, or in collaboration with other donors should continue to promote initiatives aimed at improving financial management in Chad.

There is ample indication that Accounting Manuals developed by SRFMP in Chad and in other countries is of interest to GOC officials. The Mission ought to make them available to the Ministry of Finance and the Ministry of Controle d'Etat.

The Gambia

General Findings and Recommendations

The SRFMP has made valuable contributions in the following ways:

- The process of needs assessment, course design, training materials development, and the actual training has enabled the trainees and their supervisors to identify problems and share information around important issues encountered on their jobs, and has opened up communication between employees/participants and their supervisors.
- By providing manuals and instructions regarding improvements that have been made in accounting and procedures relating to specific problems encountered on the job. This is a useful back-up information for persons who have not yet even been trained but who could consult such manuals for reference on job-related problems.
- By assisting a number of persons who have been in the civil service and whose careers demand a certain progression to acquire worthwhile skills, enabling them to make a greater contribution as they advance.
- It enabled the government of The Gambia (GOTG) to upgrade the qualifications of persons involved in accounting and auditing throughout the civil service, which they hope to be able to maintain with the return of the individuals who are currently receiving professional training abroad. It will also enable them to set higher qualification standards for certain job categories, which is an important objective that they have.
- The flexibility of the SRFMP and the rapport shared with the GOTG enabled the GOTG to request and receive training assistance for their specialized needs. The recent August 1990 seminar on computerized auditing (conducted by the University of Connecticut) was at the request of the Auditor General, GOTG, in order to sensitize and acquaint staff personnel responsible for auditing with more advanced technologies and methods of work, and to facilitate their introduction. There were also special courses relating to management of stores and inventories, and other specific courses that have been of interest to the GOTG.
- As a result of the SRFMP, middle managers within the civil services are now aware of the need for financial accountability in a sense that funds from different sources should not be commingled, but should be expended for purposes for which they were specifically intended. The SRFMP has been able to register this impact for increased financial accountability to a

large extent because of its integration in the Management Development Institute (MDI), which is a training institution set up to serve the needs of the government. The government of The Gambia acknowledges the need for continuous training in accountancy and financial management, especially because, in recent years, they have been involved in negotiations with the International Monetary Fund (IMF) in the economic restructuring of its economy and the handling of its financial matters. These activities have increased the need for financial management competency on the part of the government in order to effectively meet its responsibilities under these agreements. In the absence of the SRFMP, it is therefore prepared to explore alternative options in order to continue training in accountancy and financial management.

- The SRFMP, through its involvement with MDI, has enjoyed a high level of collaboration with multi-lateral and other donors. It should still be acknowledged that the standards of financial accountability being insisted upon by the USAID might be different from those of other donors. Their participation in regard to "consciousness-raising" concerning financial accountability and financial management might contribute significantly to the element of sustainability of objectives similar to those of the SRFMP. The GOTG believes that the concept of collaboration in these matters might best be sold by a donor such as USAID, and not by the SRFMP, which alone might have some difficulties in establishing the appropriate relationships. It is encouraged to believe that this might be possible, especially since the SRFMP is a regional project.
- The GOTG acknowledges and has observed that the SRFMP training has contributed to increased confidence among trainees, has affected the performance of trainees, as each trainee is given the opportunity to put into practice what they have learned. Also, each government department on an annual basis, is usually required to evaluate the performance of each employee under their supervision.
- There is general satisfaction among the participants or trainees of the SRFMP training, to the extent where it has motivated competition among members of the civil service. They have seen financial remuneration to trainees who have done well with these courses. There is now competition to get into the courses in order to be able to prove that they could function as better financial managers, and thereby receive increased recognition and remuneration. The GOTG believes that this is a positive contribution to the atmosphere in the workplace.
- Training is considered by the government as a factor in promotions, though not formally. However, the ability of each employee, including those positively affected by the training, is taken into consideration for promotions and salary increases. It is in the government's interest to allow it to remain flexible and informal, so as to continue to encourage competition among staff for the training and for the opportunity to demonstrate how much they have learned. Whether it will be formalized at a late date has

not been decided upon. It will also depend upon the capacity of the government to absorb more highly trained employees. Through competition, however, on an informal basis, standards for various job positions are expected to be raised.

Recommendations

- The SRFMP should place emphasis on teaching basic accounting and basic financial management courses. But also a course which also emphasizes the changes that are taking place in the accounting profession -- accountability and the trend toward computerization of operations.
- It should also arrange for on-the-job (OJT) training, specialized seminars and courses on subjects which reflect the changes and advances in the management, accounting, and auditing professions. This will help the staff professionally to get to higher levels of experience and competence within a shorter time. These types of courses (like the computer auditing course) will expose staff not only to interesting new materials, but will also give them the opportunity to learn from the experience and expertise of experts who maybe brought to deliver the course, or to interact with experts overseas, if such seminars or training is undertaken abroad.
- Some form of assistance for upgrading financial management skills is recommended to strengthen capacity in the private sector and consolidate gains in the public sector. In the absence of a planned follow-on project, the Mission through its private sector and training office might provide the appropriate incentives.

Mali

The USAID/future SRFMP's and the host government should coordinate their efforts to continue the project accounting training at the university and the audit course at ENA. Efforts should be continued to establish an association of accountants and one already exists financial managers.

More institutionalization should be done in the private sector.

The Team Leader and USAID should work to improve the capacity of the Government of Mali or private sector Malians to provide consultancy and/or conduct audits.

Mauritania

Data developed under SRFMP II was found to be useful as critical management information that enabled higher quality decision making (Food for Peace Planning).

By selecting a critical institution such as CSA, project inadvertently contributed significant impact in a larger sphere of activities of policy and strategic nature in:

- Agricultural prices
- Privatization/divestment of CSA

The need for training in financial management was obviously highly appreciated as trainees became more marketable. Perhaps this should have been exploited further as a means of continuing to spread the awareness of the importance of financial management in the country (institutionalization). Also since the demand for such training seemed to be so strong, perhaps a local training seemed to be so strong, perhaps a local training organization might have been established similar to those in Senegal and Chad or the training might have been introduced as a standard course in a prominent local training/educational institution as was the case in The Gambia.

There was evidence of good collaboration between USAID and other Donors, given their level of cooperation regarding financial training at CSA and also the coordination of major policy decisions regarding the future structure of CSA. (Privatization). This was necessary since USAID's PL-480 Food for Development Project was a major factor among Donor food aid programs.

Lack of commitment on the part of a host government can effectively stymie the efforts of a project such as SRFMP (e.g. GIRM/CSA). This is in contrast to the position adopted by the government of the Gambia.

Niger

The USAID should expedite the installation of the accounting system that would recertify the two projects decertified.

SRFMP/AID/W can in the future, conduct an orientation awareness for the AID Mission as to how the USAID can best use the SRFMP Project.

AID/W & USAID should use the Government of Niger counterpart to work out the logistics to ensure that the Ecole Nationale d'Administration (ENA) adopt and use the developed financial management course at the Institution.

There is a need to improve the audit and consultancy capability of the public and private sectors.

USAID and AID/W should concentrate future efforts on improving the institutionalization of financial reporting, budgeting/planning and the private sector areas worked on so far.

USAID should attempt again to organize an association of accountants and financial manager.

Senegal

The USAID Mission has been supportive of SRFMP II and has benefited directly from its services in three major areas:

- training for USAID staff in financial management and accounting;
- training in financial management for staff of AID assisted development projects, including major assistance to the Peace Corps, and;
- the management of local funds and training assistance on AID related projects by the Action Consulting Association (ACA), the Senegalese training and consulting NGO which has been established with the assistance of SRFMP II.

The Mission's future plans envisage:

- contracting with public accounting firms or other qualified organizations (host country or expatriate) to manage local currency accounts related to AID development projects; and
- the encouragement of financial management training through scholarships for graduate studies at U.S. universities in the public and private sector.

USAID/Senegal is concerned that the headquarters office costs associated with managing the SRFMP II in Senegal appear to be high. It also recognizes that training to private sector organizations (similar to the groups trained by the project) is relatively high cost. Based upon these experiences derived from the SRFMP, it is ready to articulate its requirements for further programming beyond the PACD within a bilateral framework. To this end, it has requested the Technical Coordinator (TC/SRFMP) to assist ACA in submitting to USAID/Senegal a plan which demonstrates its potential for future self-sustainability with USAID's initial assistance. ACA has already won two USAID contracts and it is believed that its chances for viability are good: if it could maintain a reputation for technical competence, make realistic adjustments to its operational requirements and expenses, be attentive to its management and successfully implement a marketing plan which includes earning income from contracts with the private sector, NGO's, GOS, and other donors.

To be underscored should be the Mission's question: whether it alone, without the active coordination of other donors, around commonly acceptable standards of financial management, is sufficient to make the requisite impact on improved financial management practices in the near term. It is more sanguine in the belief that more broadly based institutional development, in the public as well as the private sector, may yield better results with regard to improving financial management capabilities and discipline in Senegal. Accordingly, with regard to this issue, the HRD Office is placing its emphasis on graduate training in

Accounting and Finance. Eventually returning graduates may be able to make a difference.

AID's requirements for local currency management appear to be considerably more stringent than those of other donors. Greater progress toward achieving institutional improvements in financial management would be measurably enhanced with stronger collaboration among donors. Measurable improvements in financial accountability ought to be considered as one of the negotiating positions in policy dialogue discussions with the host government.

The chances of genuine involvement in improving the financial management capability in Senegal are greatest when requests for such assistance originates from prospective participants. The Senegal experience demonstrates that there were "felt" needs and, consequently, there was a great deal of cooperation, no resistance to the training and noteworthy accomplishments.

Institutionalization of satisfactory financial management capabilities must be acknowledged as a long-term proposition which includes: central and departmental governments, municipalities and village/community councils; large, medium, small and micro-enterprises; parastatals, NGOs/PVOs and an increased general awareness among individuals, of its importance.

Donors and the host government should consider policy, administrative or other measures to stimulate the "derived market demand" for financial management/accounting services in order to facilitate a "market driven" development and institutionalization of financial management competency in the country.

Computerization in some circumstances might be premature. First, there should be a system that works before it can be computerized. In some instances the manual systems in place are not working well, and in other instances there are no systems in place at all. Acknowledgedly, the share volume of information that may be required on a current basis may be overwhelming and manual systems may prove to be inadequate. The needs of the GOS motor pool appear to be of the latter, for which considering computerization of portions or even the entire system might be entertained. Determination of the approach should be based on a specific feasibility study. Computerization of the motor pool's financial management could afford an important opportunity to contribute toward the improvement and institutionalization of financial management in Senegal.

In order to sustain the project's accomplishments toward institutionalizing financial management, consideration should be given to assisting Action Consulting Association (ACA) for a period beyond December 31, 1990, when the SRFMP in Senegal ends. ACA is capable of carrying out many of the tasks carried out by the project. However, they will need contracts to sustain themselves, or they will not have the opportunity to demonstrate their competence. Hence there is a need for some continued funding, not for the "project" per se, but for local institutions that have been developed by the project.

It will take time for ACA to mature organizationally as a company and be expected to become a profitable operation. It will need help in developing its own internal controls, salary and fee structure, personnel plan and financial systems. It will also need assistance in developing its own promotional and marketing capability and plan in order to become competitive and self-sustaining.

At the PACD there will be no unassailable assurance that the GOS could comfortably meet 121(d) certification standards. The manner in which projects have been designed and the USAID management style that has evolved have contributed to the creation of a project development environment in which the GOS has simply not been sufficiently tested.

X. SAHEL REGIONAL FINANCIAL MANAGEMENT PROJECT'S FUTURE

Financial management improvement in the Sahel has always been recognized as a slow and long-term process. It has been and remains a major problem, especially in those countries that depend heavily on donor aid to avoid further economic decline. When nations and people are at the basic needs threshold, it is difficult to convince some that sound financial management is more important than the fulfillment of their basic needs.

USAID Missions recognize the gravity of the problem and realize the difficulty of eradicating poor financial management in the Sahel countries, especially in the short-term. A Mission Director expressed his concern about the possibility of AID ending the SRFM Project. Another Mission Director expressed his worry about the lack of sustained financial management when the SRFMP team leaves. The evaluator knows the financial management problems in developing countries reduce the impact of AID's assistance.

Although the crisis that called for 121(d) certification is essentially over, it is recommended that the efforts to bring about an improved financial management system in the Sahel be continued through a third phase that will build upon the experience accumulated to date. There should be continued support for USAID country teams to design and implement accounting systems, materials development, cross regional training and more technical oversight. Activities in all of the Sahel countries should be linked as closely as possible to priorities established by the concerted effort of USAID Missions, host governments and SRFMP.

Regional vs. Bilateral Approach

In light of the overwhelming need to strengthen financial management in the Sahel, an extension or continuation of SRFMP is strongly recommended. A failure to do so would lead to the conclusion that AID has abandoned a strategic objective of the African Bureau before the objective was completely achieved.

The direction and magnitude of the continued project must be in light of the consensus reached. The question of whether to extend the SRFMP project as a regional project or a series of bilateral projects, must be answered.

During Phase I and II some SRFMP's have been working out of a Controller Office as extensions of the Controller Office. We found this to be unacceptable. We also know what short-comings a bilateral SRFMP or a PSC will face when the Mission's O.E. "money crunch" comes.

Would PSC's and bilateral SRFMP's have the flexibility and independence to work with a members of local institutions and change priorities depending upon dynamic local needs? Doubtful!

The evaluation team has witnessed first hand some benefits that stemmed from the inter-regional exchange that the regional projects brought about. A few examples follow:

- Mali developed materials on planning and budgeting which were used by the Chad Team.
- During the regional workshop, Team Leaders discussed their past and projected activities in detail. They provided feedback to each other on these activities, discussed alternative approaches and reviewed materials developed as well as their potential applications.
- The training materials expert often visited the field SRFMP teams to discuss country activities in detail, review the materials each team produced, and disseminate material produced in any one country to others which had a potential use.
- Regional policies and efforts encouraged and assisted indigenous entities to expand their capacities beyond their border, for example, Niger's/CNPG was used in Mali.
- The Niger team developed an automated payroll system which could serve as a model for other countries.
- The automated project accounting system, developed by the Senegal team, is being used as a resource by a number of other teams for project accounting.
- The Mali and Niger teams are currently negotiating with a local training facility in Niamey, with which the Niger team has worked, to develop and present workshops on auditing in Mali and to write a manual for auditors.

The inventory accounting effort from Senegal was replicated in Mali and started in Chad.

In light of the above discussion and results, the evaluation team recommends that USAID extend the SRFMP for two or three more years because the SRFMP has only begun to address the serious problem of permanent institutionalization, which allows for good financial competence of Sahel governments and their people.

XI. EVALUATION OF THE CONTRACTOR

The contractor, Experience Incorporated (E.I.) did organize in the manner prescribed by the intent of the Contract, as detailed in the Organization Chart reported in Exhibit 20. The contractor also complied with other requirements, such as the development of an overall project plan and annual work plans that covered all proposed project activities both in the U.S. and the field, as well as the preparation of annual budgets by country and type of project activity. E.I. employed and supported all project personnel, conducted workshops/seminars and training activities financed by the project, submitted required reports on project substantive and financial activities, and developed an internal system to collect reports and evaluate project progress and problems.

Experience Incorporated managed well Phase II of the SRFMP. They did not encounter the many problems another contractor had in Phase I. However, some of E.I.'s Team Leaders had to be replaced for personal behavior problems or because they were not performing as required. In addition, E.I. did not have a good tracking system to determine how effective the participant training was. For example, they under-reported OJT and did not know in all cases where the participants were or if they were using the training they had received.

E.I. did not provide any long-term training to participants. The contract allotted only two person year both for Chad; the GOC was opposed to sending managers for long periods of time overseas.

E.I. developed no Accounting Associations in the majority of the countries.

E.I. was not successful in developing the audit and financial management consulting capacity in most of the public organizations within the seven countries.

Overall, E.I. did a good job in managing the project from the home office. E.I. was fortunate to have a Project leader who was previously an A.I.D. Controller in Africa and who had a strong financial background that was used to maintain good program and financial accountability for the project.

Programmatically, the Training and Materials Development Specialist (TMDS) supervised and coordinated all SRFMP training activities and the development of related training materials. He served as a technical resource to Country Team Leaders on training activities. In addition, the TMDS reviewed annual country workplans, ensured that they conformed to project goals and the goals were achieved in the time allotted.

The TMDS reviewed and assessed specific training activities with field teams through frequent field visits, periodic field reporting, and general communications. Since March 1987 the current TMDS made 19 trips to the field and visited each country a minimum of three and a maximum of ten times.

E.I. Reviewed all training and related materials produced in the field. The TMDS maintains a data base of all such materials and makes them available to all field teams.

E.I. coordinated third country participant training program. This included reviewing applications for all participants proposed by Country Team Leaders and reviewing the results of training programs.

E.I. planned, conducted, and reported on six regional conferences for SRFMP home office staff and Country Team Leaders.

In summary, one has to conclude that Phase II of the SRFMP was much better managed by E.I. than Phase I was under the previous Contractor. The good organization that was based in Washington which included the administrative function led to many successes that should be repeated when the next project phase is started.

**EXPERIENCE INCORPORATED
ORGANIZATION CHART
For the Sahel Regional Financial Management Project**

Project Director

Trainer Training Materials Expert	Country Teams	Short-term Consultants	Administrative Assistant
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USAID SWA Project Office ----- Mission Mission Controller Project Mgr. -----	CONTRACTOR Project Director ----- Admin Trainer/ SRFMP T.L. Materials SRFMP Assoc. -----
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E.L Project Persons Duties:

- | | |
|--------------------------------|--|
| Project Coordinator (Director) | <ul style="list-style-type: none"> - reports to SWA project officer - receives reports from SRFMP Teams - travels to missions providing guidance |
| SRFMP Teams | <ul style="list-style-type: none"> - coordinate with Mission Project Manager - coordinate with Missions Project Controller (in most cases, same as Project Manager) - send quarterly reports to Project Coordinator - send annual workplan (reviewed and concurred in by Mission project manager) to Project Coordinator |
| Trainer/Materials | <ul style="list-style-type: none"> - travels to missions 50%-60% of time doing training and disseminating materials - prepared 6 month regional workshops |
| Admin. Asst. | <ul style="list-style-type: none"> - does logistic for Teams and short-term T.A. - collects reports - maintain files of short-term T.A. - maintains financial records (and prepared same) |

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XII. EXPERIENCE INCORPORATED SUMMARY OF FINANCIAL OPERATIONS

Experience Incorporated (E.I.) is the Contractor responsible for the SRFMP during Phase II. E.I. was authorized \$9,210,000 for the project.

Exhibit 21 report in detail the amount incurred to date by each of the country program persons and E.I. home office. Exhibit 22 shows the amount budgeted for the Contractor and the amount disbursed from the inception to date.

The evaluation team examined each country's accounting and the internal controls underlying the systems for reporting the project cost incurred. We found that the accounting system put in place by the project director provided us with the assurance that the costs reported was incurred, it was reasonable and in accordance with generally accepted accounting principles.

**SRFMP II
COUNTRY DISBURSEMENTS
AS OF JUNE 30, 1990**

Budget Item	Burkina	Chad	Gambia	Mali	Niger	Senegal	Cape Verde	Mauritania	Home Office	Total Exp.
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Salaries & Wages										<u>\$2,252,803.33</u>
Home Office									587,226.31	\$587,226.31
Team Leaders	166,238.05	187,417.84	185,427.54	179,627.96	171,809.32	172,299.47	0.00	159,502.71	0.00	\$1,222,322.89
Sahelian Assoc.	186,368.47	47,851.11	0.00	44,726.37	66,058.55	70,857.63	0.00	4,596.00	0.00	\$420,458.13
Non-Sah. S.T. Spec.	0.00	0.00	17,396.00	0.00	0.00	0.00	5,400.00	0.00	0.00	\$22,796.00
Fringe Benefits	13,137.10	14,610.89	13,911.29	14,008.11	12,739.63	13,560.66	0.00	12,542.40	2,022.12	<u>\$96,532.20</u>
Overhead	99,727.69	112,418.37	116,406.92	107,776.82	103,085.51	103,379.69	3,240.00	95,701.53	608,900.47	<u>\$1,350,637.00</u>
Sahel. S.T. Spec.	0.00	161.43	166.66	23,243.67	7,125.97	72,331.92	0.00	1,685.35	0.00	<u>\$104,715.00</u>
Trav. Trans. Per Diem										<u>\$597,625.29</u>
US/Intern. Trav.	23,383.40	33,239.83	54,077.33	34,558.37	25,788.60	18,654.51	27,001.53	15,128.00	218,692.01	\$450,523.58
Air/Sea Frght/Stg.	8,475.41	6,983.22	30,141.38	13,329.09	30,090.15	8,859.88	0.00	606.38	10.13	\$98,495.64
In-country. Trav.	32,734.68	928.55	2,419.36	2,792.28	1,577.45	6,132.30	0.00	276.17	1,745.25	\$48,606.07
Allowances										<u>\$936,650.50</u>
Post-diff./COLA	57,074.20	75,093.82	36,130.12	59,537.00	68,293.45	50,193.63	0.00	48,002.01	0.00	\$394,324.23
Living-Qtr. Allow.	55,322.40	90,434.42	40,589.96	89,225.88	119,352.49	74,200.78	0.00	49,865.92	0.00	\$518,991.85
Education Allow.	0.00	0.00	0.00	0.00	7,318.34	0.00	0.00	0.00	0.00	\$7,318.34
Separat. Maint.	16,016.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$16,016.08
Field Office Suppt.	168,675.24	115,127.08	75,434.61	171,444.37	279,677.29	244,576.39	35.54	17,944.91	282.81	<u>\$1,073,198.24</u>
Equip. & Commodit.	20,017.72	26,417.05	34,532.28	23,038.28	35,603.03	43,323.72	0.00	1,267.19	2,370.09	<u>\$186,569.36</u>
Participant Trng.										<u>\$565,908.30</u>
Workshop/Semin.	15,692.09	11,703.05	28,607.78	34,521.66	32,118.74	137,636.12	622.71	2,740.82	280.97	\$263,923.94
Material Dev.	7,062.11	1,915.87	11,360.99	14,770.50	9,922.15	36,434.95	620.67	315.40	4,955.65	\$87,358.29
Lang & S.T. Trng.	20,835.83	59,972.66	46,390.94	43,929.84	35,184.64	6,002.80	2,010.00	0.00	299.36	\$214,626.07
Other Direct Costs	10,173.44	9,591.13	10,196.24	11,012.87	9,911.06	9,394.70	156.88	8,620.70	65,715.62	<u>\$134,772.64</u>
Sub-total	900,933.91	793,866.32	703,189.40	867,543.07	1,015,656.37	1,067,839.15	39,087.33	418,795.49	1,492,500.82	\$7,299,411.86
Fixed Fee										<u>\$497,425.35</u>
TOTAL										<u>\$7,796,837.21</u> =====

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SRFMP II
BUDGET IMPLEMENTATION AS OF JUNE 30, 1990

Budget Item	Present 1986-1990 Contract Budget \$	Disbursement by Calendar Year					Total \$	Available \$
		1986 \$	1987 \$	1988 \$	1989 \$	1990 \$		
Salaries & Wages	<u>2,422,000</u>	<u>174,437.70</u>	<u>576,616.50</u>	<u>608,413.77</u>	<u>587,717.86</u>	<u>305,617.50</u>	<u>2,252,803.33</u>	<u>169,196.67</u>
Home Office	621,000	64,750.76	146,928.52	151,344.32	152,365.24	71,837.47	587,226.31	
Team Leaders	1,247,000	101,397.87	304,498.88	315,374.33	327,970.87	173,080.94	1,222,322.89	
Sahelian Assoc.	519,000	8,289.07	116,605.10	136,295.12	105,381.75	53,887.09	420,458.13	
Non-Sah. S.T. Spec.	35,000	-	8,584.00	5,400.00	2,000.00	6,812.00	22,796.00	
Fringe Benefits	<u>96,900</u>	<u>7,025.84</u>	<u>22,207.03</u>	<u>26,083.42</u>	<u>26,961.81</u>	<u>14,254.10</u>	<u>96,532.20</u>	<u>367.80</u>
Overhead	<u>1,432,900</u>	<u>128,827.17</u>	<u>342,124.66</u>	<u>343,641.47</u>	<u>356,765.77</u>	<u>179,277.93</u>	<u>1,350,637.00</u>	<u>82,263.00</u>
Sahel S.T. Specialist	<u>122,600</u>	<u>166.66</u>	<u>21,782.76</u>	<u>28,678.06</u>	<u>28,574.44</u>	<u>25,513.08</u>	<u>104,715.00</u>	<u>17,885.00</u>
Trav. Transp. PerDiem	<u>732,900</u>	<u>43,062.52</u>	<u>140,064.57</u>	<u>149,337.58</u>	<u>198,431.06</u>	<u>66,729.56</u>	<u>597,625.29</u>	<u>135,274.71</u>
US/International	523,100	30,942.29	93,501.76	130,211.90	141,046.08	54,821.55	450,523.58	
Air/Sea Frght/Stor.	152,000	11,385.82	32,558.17	6,604.89	43,439.95	4,506.81	98,495.64	
Local Travel	57,800	734.41	14,004.64	12,520.79	13,945.03	7,401.20	48,606.07	
Allowances	<u>1,032,100</u>	<u>40,487.07</u>	<u>253,942.46</u>	<u>245,515.60</u>	<u>249,921.14</u>	<u>146,784.23</u>	<u>936,650.50</u>	<u>95,449.50</u>
Post Diff./COLA	393,100	29,481.79	102,012.09	100,514.27	103,735.99	58,580.09	394,324.23	
Living Quarters	618,800	7,905.28	148,830.37	145,001.33	134,619.03	82,635.84	518,991.85	
Education	6,200	3,100.00	3,100.00	-	-	1,118.34	7,318.34	
Separat. Maint.	14,000	-	-	-	11,566.12	4,449.96	16,016.08	
Field Office Support	<u>1,707,900</u>	<u>19,418.40</u>	<u>273,347.04</u>	<u>310,338.73</u>	<u>289,973.60</u>	<u>180,120.47</u>	<u>1,073,198.24</u>	<u>628,701.76</u>
Equipment & Commod.	<u>204,000</u>	<u>1,193.54</u>	<u>91,463.45</u>	<u>54,083.03</u>	<u>35,731.66</u>	<u>4,097.68</u>	<u>186,569.36</u>	<u>17,430.64</u>
Participant Training	<u>733,600</u>	<u>1,435.21</u>	<u>91,813.86</u>	<u>103,093.81</u>	<u>218,340.65</u>	<u>151,224.77</u>	<u>565,908.30</u>	<u>167,691.70</u>
Workshop/Seminar	367,800	1,197.82	66,919.66	69,358.16	75,113.81	51,334.49	263,923.94	
Material Develop.	133,800	237.39	16,115.06	16,016.48	31,777.68	23,211.68	87,358.29	
Long & Short Trng.	232,000	-	8,779.14	17,719.17	111,449.16	76,678.60	214,626.07	
Other Direct Costs	<u>140,476</u>	<u>19,301.01</u>	<u>22,367.78</u>	<u>32,238.98</u>	<u>38,208.19</u>	<u>22,656.68</u>	<u>134,772.64</u>	<u>5,703.36</u>
Sub-total	<u>8,625,376</u>	<u>435,355.12</u>	<u>1,835,730.11</u>	<u>1,901,424.45</u>	<u>2,030,626.18</u>	<u>1,096,276.00</u>	<u>7,299,411.86</u>	<u>1,325,964.14</u>
Fixed Fee	<u>584,624</u>	<u>29,678.20</u>	<u>125,326.79</u>	<u>129,769.85</u>	<u>138,345.45</u>	<u>74,079.90</u>	<u>497,425.35</u>	<u>87,198.65</u>
TOTAL	<u>9,210,000</u> =====	<u>465,033.32</u> =====	<u>1,961,056.90</u> =====	<u>2,031,194.30</u> =====	<u>2,168,971.63</u> =====	<u>1,170,581.06</u> =====	<u>7,796,837.21*</u> =====	<u>1,413,162.79</u> =====

* Excludes: (1) accruals (unpaid commitments); (2) \$6,707 expenditures directly charged to contract by USAID/Gambia for participant training and field office support in Gambia; and (3) \$50,744.56 expenditures directly charged to contract by USAID/Niger for field office expenses and HME shipping costs in Niger.

XIII. PERSONS AND INSTITUTIONS CONSULTED

Washington, D.C.

Willie Saulters	AID/SWA/AFR Office, Project Manager, SRFMP 11
Jim Walsh	AID/SWA/AFR Office
Michael Rogal	Comptroller, USAID/Africa Bureau
Glenn Slocum	USAID Representative, Mauritania
John P. Competello	USAID/W. formerly RIG/A/WA, Dakar
Dallas F. Brown	Director, SRFMP, Experience, Inc. Washington, D.C.
Peter Shaw	SRFMP, Training Coordinator, Experience, Inc., Washington, D.C.

Burkina Faso

Pio De Costa	Team Leader (SRFMP), USAID/Burkina Faso
George Barwicke	Controller, Project Officer, USAID/Burkina Faso
Michael Zazk	Program Officer, USAID/Burkina Faso
Michael Zazk	USAID Representative (Acting), USAID/Burkina Faso
Wilbur Thomas	USAID Representative, USAID/Burkina Faso, not present (in U.S.)
Issa Koussoube	Acting Program Officer
Evenunye Adanlete	Accountant for SAFGRAD, Government of Burkina Faso
Jean-Marie Quedrago	Accountant for INERA, Government of Burkina Faso
Aligueton Bandaogu	Strengthen Health MOH, Government of Burkina Faso
Casimir Ovagaoua	Accountant, Private Sector

The Gambia

Ted Hazard	CTL/The Gambia
Doug Robbins	Acting Director, Controller and SRFMP 11 Project Officer, USAID/The Gambia
Barbara Jensen	Training/HRDA Officer, USAID/The Gambia
Sulayman M.B. Fye	Director General, Management Development Institute, (MDI), The Gambia
James Nti	Chief Technical Advisor, Management Development Institute, (MDI), The Gambia
Kalamanlie Juwara	Management Trainer, Management Development Institute, (MDI), The Gambia
Ralphinade Almeida	Government of The Gambia, (GOG), Evaluator of MDI Training Programs
M.I. Secka	Auditor General, Government of The Gambia
Allan Goodrich	Chief Technical Advisor, Accounting General Office, Government of The Gambia.

Mali

Dennis J. Brennan	Mission Director, USAID/Mali
Monica Stein	SRFMP Project Officer, USAID/Mali
Anna Diallo	Financial Analyst, USAID/Mali
Brohima Diop	Financial Analyst, USAID/Mali
Youba Ba	Chief Accountant, Direction Nationale du Budget - MFC
C. Diallo	Accountant for the Sante Familiale Integree
Bolizy Daou	Chief Accountant - CERPOD
Vincent Coulibaly	Chief Accountant, Operations Haute Vallee
Oumar Konipo	SRFMP-Associate
Richard Byers	Program Director, USAID
Sidiki Diallo	Counterpart-SRFMP, Minister of Finance, Government of Mali

Koly Dembele Chief Accountant, DNFIA, Government of Mali
Modjere Diallo Chief Accountant, USAID

Niger

Pam Callen Controller & Project Officer, USAID/Niger
Richard Crayne Team Leader (SRFMP), USAID/Niger
George Eaton Mission Director, USAID/Niger
John Mitchell Inran Project Officer, USAID/Niger
Maira KoumeIddin Inran Accountant, Government of Niger
Moussa Bagaya SCG Accountant, Government of Niger
Randy Dow SCG Financial Advisor, Government of Niger
Dr Alou, Aboudulage Private Sector. Has his own practice
Marae Fatima Private Sector. Dr's Office Manager
Lou Ann Douris Program Officer, USAID/Niger

Chad

Bernie Wilder Mission Director, USAID/Njamena
Carol Palma Deputy Director and Chief of Programs
USAID/Njamena
Ernest Hardy Controller (retiring), USAID/Njamena
Hendrik Van De Pol Project Officer, USAID/Manila
Isaac Tedambe Training Officer, USAID/Njamena
Michael Bako Experience, Inc. Chad (former team member)
Guelina Nguetoye Director General, Ministry of Plan and
Cooperation, Government of Chad
Guile Clabe Director of Administration, Ministry of
Finances, Government of Chad

Siama Ketem-Dandy

**Director of Administration and Finances,
Inspector General and State Control (IGCE),
Government of Chad**

Principals

BEPROCA

Jacob

Chief Accountant, VITA, Njamena, Chad

Senegal

Gary Nelson

Deputy Director, USAID/Senegal

Tom Walsh

Controller, USAID/Senegal

David Robinson

Deputy Chief of Programs, USAID/Senegal

Frank Lusby

CTL/Senegal

XIV. QUESTIONS AND FORMS USED FOR EVALUATION

USAID WASHINGTON - MANAGEMENT OF PROJECT SWA

Read all documents and correspondence pertaining to the project.

Leadership

Was the leadership consistent at SWA during the four years?

Support

How effective was the support given to the contractor?

Direction

In what areas did SWA give sufficient directions that ensured the success of the project?

Goals Achieved

Provide evaluation team with a list of project components.

What goals were achieved, what remains to be achieved and in what time frame? Are one, two, or three years necessary to establish a lasting legacy of financial management in the Sahel?

E.I. Project Management

List project components and what administrative procedures were set-up to implement these components.

Were all of the components used? If not, why? Through what authority?

What plans were set up to provide administrative support to the Team Leaders?

How often were regional workshops conducted for the Team Leaders and what new financial management ideas were discussed that proved to be invaluable to the participants?

What methods were used to achieved project objectives?

Did the project reach its goals? What were those goals as devised by E.I.?

How well do you know the skills taught were retained?

What evaluation, test methods, etc were used to determined how well participants retained the material learned?

How effective was the project manager in supporting the goals and aspirations of USAID?

Training and Oversight

Materials development

Needs Assessment

Were project needs assessments made by Team Leaders and sent to E.I. (DC) or E.I. (D4) used by the training staff to do assessments?

Who developed the material/methodology for the workshops designed for participants?

Can you demonstrate the success and/or short comings of these workshops?

Management Data System

Is there a management data system in place to keep track of all workshops participants, institutionalized offices Bureaus, etc, in the governments, parastatal, or private sector?

IN COUNTRY REVIEW

Training of Sahel Participants

In how many different areas of financial management was training provided?

What kind of assessments of training needs were conducted? What methods were used to meet these needs and what were the results?

Did the training provide methods of financial management easily applicable to the participant's work situation?

Did the methods stand the test of time? Did trainees rely heavily on the backup support of the trainers? Or were they able to stand easily on their own? How helpful was the backup support?

How amenable were employers or colleagues to the trainees' participation in the project, and afterwards, to their use of new financial management methods? Did trainees uncover resistance (passive or direct)? If so, how did the SRFMP program prepare trainees to meet such resistance?

Short-Term Training of Participants Outside of the Country

What methods were used to select training sites for participants to attend outside of their country?

How were participants selected to receive training at the various training sites, and which countries were given preference and why?

What training did they receive, where are they working now and is the training being used?

Long-Term Training of Participants

There was no long-term training of participants in the United States, as was originally called for in the project paper.

Institutionalization

What does institutionalization mean to you as the Team Leader and how did you combine the understanding of this term with the project?

What kind of plans were developed by you and E.I. (D.C.) to bring institutionalization about in this country?

USAID

Mission Director

Examine the involvement of the Mission Director's immediate office in the project.

What is the position of the Mission Director as to the success or failure of the project in the country? How did you view or understand the Government present and future desire for the project?

Does the Mission support the benefits derived from improved accounting for AID projects?

What will the Mission do to continue the project in this country?

List all the things the Mission Director would like to see in the new project. What changes should be made?

Are the AID projects contracted out and not run through the Ministry of Finance?

Team Leader Areas of Concentration

Design a chart to capture activities in general

Review the annual budget and disbursement. Also examine the internal controls that support good accountability and look for apparent misuse of funds

Name the areas on which your country program was heavily concentrated, such as:

1. Institutionalization
2. Consulting
3. Workshops training
 - a) Accounting system
 - b) Audit capability
 - c) General accounting
 - d) Payroll
 - e) Inventory
 - f) General Ledger
4. 121(d) certification
5. Accounting societies
6. Collaboration with other donors
7. Private sector
8. Government sector

What products/outputs were produced to solve problems discovered by you or requested by others?

What have you done to promote the continuation of this project which is to implement sound financial management in the country?

What have you developed that you would like to see continue under this project's extension? How long would you recommend that this project be continued?

How good are computerized accounting systems in the Sahel?

Why not all Sahel projects in Phase II were given the well developed accounting system developed by SRFMP in Burkina Faso during phase I?

Did the project paper's list of the four main functions to be institutionalized, namely, "basis accounting, budgeting/planning, assets management and financial reporting", become your guidance?

Were you able to conduct training/workshops in these four areas only or were you able to go beyond these?

Were these plans discussed with USAID before you held your meetings with your government counterpart to lay out these plans for financial management improvement ?

Was a protocol established four years ago and is it now honored?

What resistance to this plan did you receive from the government then and what resistance is there now?

Did the host government have strong commitment to financial management and the willingness to contribute trained or trainable personnel to continue the training? Was the government willing to contribute funds then, now and after departure of the SRFMP personnel?

Was a critical mass of accountants and financial managers trained? How many and how many more should be needed and are they in the pipeline awaiting training?

Are these trained financial managers and accountants adaptable to needs over-time, that is, managing project resources, monitoring their use, designing and maintaining system reporting, and decision making?

Please list the persons trained , courses taken, present places of employment and job descriptions in brief.

How long do you think, after being here four years, it will take to properly institutionalize financial management in this country and why?

Project Officer

Is the Project Officer the controller or another USAID Mission Officer?

What is the Project Officer's view of SRFMP? Does he/she see SRFMP as a good way to improve financial management and accounting on AID projects in the country?

What has been the total involvement of the Project Officer with the project and what contributions has he/she made toward the success of the SRFMP?

Review Project Officer files to determine how well the Mission was involved in the success or failure of SRFMP in this country.

Interview the Project Officer of SRFMP and other Project Officers on other AID projects.

Host Government

Review the host government's involvement in developing plans and work priorities on SRFMP activities and coordinating future financial management interest

What is the government's present interest in financial management as well as its future interest?

How much support, in terms of money, personnel, etc., will the government give to an extended SRFMP project?

What does the government have to say about the success or failure of institutionalization in general and specifically in each area of intervention?

How long will the government estimate that institutionalization will last if no effort is given by Sahel governments to ensure its survival.

Additional questions Missions would like answered for future directions in SRFMP.

- 1. Can each Mission look at the SRFMP function's performed, determine what is more beneficial, then prioritize the list, so as to see how best to adapt to different needs for the future.**
- 2. What problems did the Mission have with SRFMP and what problems the Mission will have after SRFMP has ended?**

XV. DOCUMENTS CONSULTED

First Annual Progress Report, July 28, 1987

Second Annual Progress Report, July 29, 1988

Third Annual Progress Report, August 31, 1989

Fourth Annual Progress Report, August 8, 1990

Action Memorandum For The Deputy Assistant Administrator For Africa/From: AFR/SWA, Phyllis Dichter/Subject: FAA Section 121(d) Determination For Chad: Child Survival (677-0064)

Evaluation of P.L. 480 Title 11 Section 206 Project TA 6620, January 1989

Mid-Term Evaluation, Sahel Regional Management Project, (625-0950), Regional Economic Development Services Office West and Central Africa, (REDSO/WCA), Abidjan, April 17, 1985

Final Report, Sahel Regional Financial Management, August 1982 to June 1986, USAID, USDA and Virginia Polytechnic Institute and State University

Request for Proposal AFR-0974-C- 00-6029-00, Sahel Regional Financial Management 11 Project

Evaluation of The Senegal Component of The Sahel Regional Financial Project Phase 11, (625-0974), March 1990

Sahel Regional Financial Management 11 Project Reports by Experience, Inc. 1725 "K" Street, N.W., Washington, D.C. 20006

Project Work Plan For CY 1987

Chad 1988 Workplan

Gambia Workplan, January 1, 1988-December 31, 1988

Senegal 1988 Workplan

Mauritania 1988 Workplan

1989 Workplan

1990 Workplan

Report On The Regional Conference, Senegal, December 2-11, 1986

Second Regional Workshop, Abidjan, November 2-6, 1987

Third Regional Workshop Report, Senegal, May 24-26, 1988

Fourth Regional Workshop Report, Niger, November 14-18, 1988

Fifth Regional Workshop Report, Senegal, May 15-18, 1989

Sixth Regional Workshop Report, The Gambia, November 13-17, 1989

Memorandum- Second Annual Report: Reporting on Project Outputs, From Peter Shaw to All CTLs: April 29, 1988 Trip Report: Travel to Senegal and The Gambia, November 7-19, 1989 First Annual Progress Report, July 28, 1987

Project Implementation Reports:

April 1, 1989-September 30, 1989 - Sahel Regional Financial Management 11 (625-0974)

Grain Marketing and Price Policy (TA 3616 and TA 6620)

Food for Development PL480, Title 11, Section 206, Program Support Training

Sahel Development Program: 1986-1988 Report to Congress, Agency for International Development, Washington, D.C., June, 1989

Sahel Regional Financial Management 11 Project 625-0974 Project Paper, Approved: November 7, 1985

Summary Report On Audits Of Regional Projects: Audit Report No. 7-698-87-5, March 12, 1987

Audit Of Aid Compliance With Section 121(d) Of The Foreign Assistance Act: Audit Report No. 7-625-86-5; March 12, 1986

Audit of P.L. 480 Title 11 Programs - The Gambia; November 21, 1986

Audit of USAID/Mauritania Management Audit Report No. 7-682-88-05; January 20, 1988

Audit Report of The Use Of Public Accounting Firms by AID Offices in West and Central Africa - Audit Report No. 7-698-86-6; March 12, 1986

Audit Of Chad Budgetary Support To Development Ministries, Project 677-0052, (Audit Report No. 7-677-87-08-N); March 30, 1987

Nonfederal Audit Of Chad Private Enterprise Development Project (698-0502) (Audit Report No. 7-677-87-08-N); September 30, 1987

Management Development Institute (MDI) Training Programme 1989, The Republic Of The Gambia

Memorandum from Ted Hazrd to Ford Brown: A Comparison Of The Teaching Facilities At GIMPA And MDI; Gambia, July 24th 1990

The Gambia Civil Service Scheme Of Service For The Accounting Class, Government Of The Gambia

Review Of The Managerial And Organizational System Of The Soil And Water Management Unit At Yundum. Prepared by The Management Development Institute (MDI); August 17, 1990

Association Of Accounting Technicians (AAT): Students Regulations and Syllabuses, August 1988

Senegal: FAA Subsection 121(d) Project Certification and Report of 12/1/89

USAID/Senegal, Summary of Project Financial Report As Of 11/30/89

Law No. 271 The Reorganization and Functioning of The Ministry Delegated By The Presidency of the Republic In Charge Of General Inspection and State Control

XVI. LIST OF ABBREVIATIONS

AA	Administrative Assistant (SRFMP)
ACA	Association Conceil pour l'Action (Senegal)
AFR/SWA	Office of Sahel and West Africa
AID	Agency for International Development
BEPROCA	Bureau d'Etudes des Projects et de Conseil dans les Affaires (Chad)
BMC	Bakers' Management Committee (Senegal)
CE	Controle d'Etat
CERPOD	Centre de Etude Research on Population Development
CESAG	Centre Africain d'Etudes Superieures en Gestion (Senegal)
CGEM	Confederation Generale des Employeurs de Mauritanie
CILSS	Comite Permanent Inter-Etats pour la Lutte contre la Secheresse Saheliene
CNPG	Centre National de Perfectionnement á la Gestion (Niger)
COC	Chamber of Commerce
CRPAs	Centres Régionaux de Promotion Agro-Pastorale (Burkina)
CSA	Commissariat a la Securite Alimentaire (Mauritanie)
CTL	Country Team Leader
EEC	European Economic Community
ENA	Ecole Nationale d'Administration
FAA	Foreign Assistance Act
FEER	Fonds de L'Eau et de l'Equipment Rural (Burkina)
FFP	Food for Peace
FM	Financial Management
FMT	Financial Management Team
GIMPA	Ghana Institute for Management and Public Administration
GIRM	Government of The Islamic Republic of Mauritania
GOM	Government of Mali
GON	Government of Niger
GOS	Government of Senegal
GOTG	Government of The Gambia
IA	Inventory Accounting
IBRD	International Bank for Reconstruction and Development (World Bank)
IG	Inspector General
IPSI	Institute for Public Service International (University of Connecticut)
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
OAR	Office of the AID Representative
OFNAR	Office National des Routes (Chad)
OJT	On-the-Job Training
PC	Personal Computer

PCV	Peace Corps Volunteer
PFM	Programme de Formation au Management
PT	Project Team
SAS	Senegalese Accounting Society
SCG	S�cretariat du Comit� de Gestion (Niger)
SME	Small and Medium Scale Enterprises
SRFMP	Sahel Regional Financial Management Project
SRFMP/W	Sahel Regional Financial Management Project/ Washington, D.C.
STM	Sahelian Team Member
TC	Training Coordinator (SRFMP)
TFU	Training and Follow-up Unit (Senegal)
TOT	Training of Trainers
UNDP	United Nations Development Program
UNIDO	United Nations Industrial Development Organization
USAID	United States Agency for International Development
UOC	University of Connecticut