

Bb
PDBBR-493

REGIONAL ECONOMIC DEVELOPMENT SERVICES OFFICE
WEST AND CENTRAL AFRICA
ABIDJAN

MID-TERM EVALUATION
SAHEL REGIONAL FINANCIAL MANAGEMENT PROJECT
(625-0950)

April 17, 1985

TABLE OF CONTENTS

List of Acronyms	1
Executive Summary	2
Introduction	4
Project Background and Definition	6
Organization and Operations	10
Home Office	10
Field Operations	19
Summary of Results	26
Future Project Development	30
Major Conclusions and Recommendations	35

ANNEXES

A) Charts of Projects and Activities	41
B) Training and Activities Summary by Country	70
C) Project Budget/Expenditures	109
D) Suggested Scope of Work for Evaluation	112
E) Persons Interviewed	117
F) Project Sites Visited	121

LIST OF ACRONYMS

AFR/PD/SWAP	Office of Sahel and West Africa Projects
AFR/SWA	Office of Sahel and West Africa
AID	Agency for International Development
BOM	Bureau of Organizations and Methods (Senegal)
CILSS	Comite Permanent Inter-Etats pour la Lutte contra la Secheresse Saheliene
CTL	Country team leader
DCG	Direction et Controle de la Gestion
DFMC	Development Project Management Center
EHRD	Education and Human Resource Development
ENA	Ecole National d'Administration
FAA	Foreign Assistance Act
FM	Financial management
FMT	Financial management team
GOM	Government of Mali
GON	Government of Niger
GOS	Government of Senegal
GOTG	Government of The Gambia
GOUV	Government of Upper Volta (Bourkina Faso)
IG	Inspector General
IQC	Indefinite Quantity Contract
MDI	Management Development Institute
MIS	Management Information System
MOF	Ministry of Finance
MRD	Ministry of Rural Development
OFM	Office of Financial Management
OICD	Office of International Cooperation and Development
OJT	On-the-job training
PASA	Participating Agency Services Agreement
SRFMP	Sahel Regional Financial Management Project
SRFMP/W	Sahel Regional Financial Management Project/Washington, D.C.
USAID	United States Agency for International Development
USDA	United States Department of Agriculture
VPI	Virginia Polytechnic Institute and State University

EXECUTIVE SUMMARY

The Sahel Regional Financial Management Project (SRFMP) was designed in FY82 as a direct response to the need to strengthen host country accounting systems as underscored by earlier Inspector General audit reports. The project directly responds to the legislative requirements of Section 121(d) added to the Foreign assistance Act of 1961 as amended on December 31, 1981 and more broadly to the need to enhance overall financial management capabilities of Sahelian institutions.

SRFMP was authorized in August, 1982 with life of project funding of \$5.0 million. The project authorization was amended in June, 1984 to provide \$876,000 for Chad. All project funds were obligated through a PASA with the United States Department of Agriculture (USDA) which in turn negotiated a cooperative agreement with Virginia Polytechnic Institute and State University (VPI).

The project's main components are its long-term technical assistance teams based in Senegal, The Gambia, Mali, Niger and Upper Volta, short-term technical assistance for these countries as well as for Cape Verde and Mauritania, training/workshops and materials development and dissemination. The Chad long-term technical advisor is scheduled to be in place in September, 1984. Project activities among the countries have generally included project level interventions such as assessments of financial and training needs and corresponding follow-up and reviews of project financial controls, usually in conjunction with the USAID Controller's office. These interventions have led to country-specific strategies for responding to immediate certification concerns and for promoting broader financial management improvements. In The Gambia where project level accounting is generally adequate, SRFMP has concentrated on planning and executing training courses for mid-level government accountants. The project paper envisioned Cape Verde and Mauritania being serviced by the SRFMP team in Dakar as well as by consultants. This assumed that the need for project resources by Cape Verde and Mauritania was modest and that Senegal would not require a full time team. Although the former assumption appears accurate it is clear that project level interventions and training needs for Senegal were greatly underestimated. The Dakar SRFMP team needs to work full-time to address problems in Senegal and cannot in addition cover Mauritania and Cape Verde.

All project activities are coordinated by the Washington, D.C. based project headquarters. Overall project management currently is good but has experienced some problems in role definition exacerbated by the organizational relationships of several management units. The decision to implement the project through a PASA with USDA and a cooperative agreement with VPI yielded advantages of relatively low overhead and rapid initiation of project activities but also created numerous layers of management which have only recently begun working together smoothly. In the field, project results have been found to be generally commendable but operational smoothness has varied according to the quality of relationships among USAIDs, SRFMP/W, SRFMP field teams and host country ministries. For example the absence of a signed protocol during the Niger team's first three months in country resulted in delays in beginning project activities. And a weak working relationship with USAID

4

seriously aggravated matters. In Upper Volta strong SRFMP and USAID cooperation minimized difficulties in project implementation resulting from an unsigned country protocol. The absence of a USAID SRFMP Project Officer in Senegal up to the time of the evaluation team's visit inhibited USAID/SRFMP coordination and affected project performance there. In The Gambia strong USAID, SRFMP and host government cooperation greatly facilitated the successful integration of project activities into a Sahelian institutional base.

The evaluation team concludes that the SRFMP project is basically well designed. It successfully provides experienced expatriate technical advisors working closely with well trained Sahelian colleagues supported by U.S. based personnel and consultants to develop and execute training programs that address both immediate certification concerns and longer-run needs for broader financial management improvement and institution building. The project, as designed, has been flexible enough to adapt to changing or underestimated needs on a country by country basis as well as promote transferability of SRFMP resources to address what is clearly a regional problem.

SRFMP was designed as a three year effort with two person years of long-term technical assistance per country. It is not and should not be perceived as a financial consulting body continuing on indefinitely. However, if SRFMP is to continue strengthening financial management capability of Sahelian institutions until the "second generation" of projects in the Sahel is well underway, presumably with built-in financial controls, the project effort must be extended for at least an additional two to three years.

INTRODUCTION

The Sahel Regional Financial Management Project was authorized in June, 1982 with a project activity completion date of December 31, 1986. The core of project activity is the two years of long-term technical assistance in the form of teams composed of one expatriate and one Sahelian financial management expert based in Mali, Senegal, The Gambia, Niger and Upper Volta. Since the expatriate arrived in each country between May and October of 1983, SRFMP is now roughly at a mid-point in project activity. Enough project experience exists from which to assess performance. Yet, sufficient project life remains for evaluation recommendations to be effected as well as for decisions concerning project continuation to be made and enacted.

With this in mind AFR/SWA prepared a suggested scope of work for the mid-term evaluation mandated by the project paper and selected a three person team. The team included expertise in training analysis (Bruce Jordan, consultant), financial management analysis at the project level (Wilbert Luck, consultant) and project development and evaluation (John Cloutier, REDSO/WCA, team leader.)

The suggested scope of work provided to the evaluation team by AFR/SWA presented in Annex C is extremely thorough. Basically all the subjects in the scope of work are treated in this evaluation. However the time constraint of evaluating in five weeks a project with activities in seven countries and managed in Washington, D.C. necessitated a prioritization of tasks. Early in its analysis of project activities the evaluation team concluded that emphasis should be placed on matters which most clearly demonstrate project progress and those which most likely would require corrective actions. Based on early interviews in AID/W, particularly in AFR/SWA and AFR/PD/SWAP, the evaluation team decided to stress documentation and analysis of major SRFMP activities to date and aspects of project organization and operations such as home office operations and the relationships among USAIDs, SRFMP teams and host country institutions, and the question of possible project continuation.

Evaluation procedures included lengthy interviews with involved officials from AID/W, SRFMP headquarters, USDA, VPI, USAIDs, SRFMP field offices and host country ministries. In addition 4-7 project sites were visited in each country (except Gambia) to assess preliminary impact of SRFMP through interviews and document review. In Washington, D.C. and in each country visited extensive document review was performed. The following documents served as the basis for comparisons among countries and justification for many conclusions by the evaluation team:

- project paper
- Chad supplement
- PASA
- Cooperative agreement with VPI
- monthly project reports
- staff trip reports
- staff job descriptions
- country protocols
- country memoranda of understanding
- SRFMP Management Information System

- . consultant reports
- . other internal SRFMP reports
- . project correspondence

As the project Authorization Amendment to include Chad was not effected until June, 1984 (the month the evaluation effort began), the evaluation team has not attempted to assess SRFMP activities there. It is expected that many of the lessons learned from the other five FMTs in the Sahel will be applicable to Chad as well.

The evaluation team wishes to express its appreciation to Amina Mwaikinda and Michael Kingery, Jr., of the REDSO/WCA Project Development Division for their support services in the preparation of this document.

PROJECT BACKGROUND AND DEFINITION

In 1981 the problem of weak financial management of AID-financed projects in the Sahel was deemed to require immediate attention. AID Inspector General audit reports (such as 81-35, "Problems in Host Country Accounting of AID Funds in the Sahel", January 29, 1981) documented serious control weaknesses in host country accounting procedures for AID-financed local currency funds and described the general problem of underdeveloped institutional financial management capacity in Sahelian countries. Recognition of the problem was reflected in Section 121(d) of the Foreign Assistance Act requiring, after December 1981, 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 bases his or her decision on recommendations from Mission Directors.

AID initiated a financial management improvement effort in the Sahel in collaboration with the Office of Sahel and West Africa (AFR/SWA), the Office of Financial Management (OFM) and USAIDs. The Development Project Management Center (DPMC) of the Office of International Cooperation and Development (OICD) of USDA participated in AID's assessment of the problem and was contracted to provide workshops throughout the Sahel and follow-up training visits to participants in 1981 and 1982.

The Sahel Regional Financial Management Project (SRFMP), authorized in August, 1982, is 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 (FAA). More broadly it is oriented to the need for investment in improved project and program management.

SRFMP builds upon AID's pre-project efforts through DPMC to improve financial management in the Sahel. Previous efforts involved the creation of training materials, visits to Missions to ascertain conditions, orientation visits to consult with Missions to determine needs and plan future efforts in individual countries and workshops conducted on AID's basic accounting requirements for local currency expenditures. SRFMP is designed to meet the complex financial management needs indicated by the Missions within a regional framework following logically upon the pre-project activities of 1981-1982.

The project contains grant funding from the FAA Sec. 121 account and was authorized initially at \$5.0 million for a 40 month period. (In

June, 1984 grant funding was increased by \$876,000 to include Chad.) It provides for a coordinated set of technical assistance and training interventions in Mauritania, Cape Verde, The Gambia, Mali, Upper Volta, Niger, and Senegal. These project elements treat first the requirement to maintain accountability of AID funds and then, in the particular circumstances of the countries, move each forward toward broader financial management improvements according to a consistent concept of structural progress.

The End-of-Project status as defined in the project paper is: (a) certifiability in 121(d) terms of all continuing projects in the Sahel will have been maintained; (b) host country financial management capabilities will not be obstacles to design and implementation of the next generation of Sahel projects; (c) the level of competence in financial management in each host government will have been enhanced; and (d) AID will possess sufficient information to determine what further efforts might be appropriate in the program management assistance field in the Sahel and elsewhere.

The four basic elements comprising the Project are:

1. Long-term Technical Assistance

This takes the form of a resident team composed of one expatriate financial management expert and one Sahelian accountant/financial manager for Mali, Upper Volta, Niger, Senegal and The Gambia. These teams (except Gambia) work directly with local project staff (project managers and accountants) and other host country personnel to strengthen financial management and to solve practical problems of project implementation. The team leader and USAID personnel identify the projects where assistance is needed. The resident team generally works with project staffs designing and establishing accounting systems as needed, and training project staff in financial management techniques and practices. The Senegal team was initially assigned responsibility for Mauritania, Cape Verde and project-specific activities in The Gambia.

2. Short-term Technical Assistance

U.S. short-term technicians with specialized financial management, training and workshop development skills are available to all resident technical assistance teams, although their use has been significantly less than anticipated in the project paper. Short-term personnel have been from the United States or occasionally from the Sahelian country involved. This resource provides additional assistance as needed on a country-by-country basis, allowing for a flexible response to financial and broader project management needs identified by the Missions and resident teams.

3. Short-term Training and Workshops

This training is provided in-country on a national level as needed and for specific groups of projects (i.e., training in planning/budgeting for projects requiring this assistance). Workshops focus on financial management training and frequently utilize critical incident cases to develop financial management skills. Two regional workshops have been held to allow the FMTs from the different countries to exchange

information on innovations and solutions to their financial management problems with their counterparts from other countries. This kind of workshop is to allow for maximum utilization of the lessons learned within each country.

4. Materials Development and Dissemination

Central project management in Washington 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 project headquarters and travels in the field about half the time. The Project Director and Training and Materials Development Specialist promote participation by the Missions in materials development to make certain their maximum applicability to each financial management situation.

The project balances two objectives. On the one hand, AID is very involved in its intensive effort to maintain 121(d) certifiability of projects using direct-hire and contract staff. On the other, the project promotes improvements in project management by Sahelian host governments. Maintaining a balance between these two objectives is a challenge. Too rapid a movement toward meeting higher project management improvement goals diverts attention from AID's first priority: ensuring accountability for AID funds. However over-emphasis on "hands-on" technical assistance does reduce the host governments' motivation for self-development and eventual institutionalization.

The project paper assumes that AID will pursue improvements in its own policies and practices in order better to utilize its own human resources, thereby complementing SRFMP efforts. Assumptions include more financial management training of project officers, better guidance and reference materials, more appropriate staffing of missions and more detailed guidelines on project paper financial, institutional and implementation sections. AID has increased somewhat the training of project officers by expanding the financial management component of the Project Implementation Course and by distributing more detailed guidelines defining project officer financial management responsibilities in on-going projects (such as Payment Verification Procedures Policy) and in new designs. However, anticipated personnel cutbacks in Sahel missions may lead to the reduction of Controller staff by one direct-hire in several posts; most likely to go is the Financial Analyst position. This will reduce missions' abilities to perform financial analyses and monitor project accounting systems.

Although SRFMP was designed as a regional response to what was perceived as basically a regional problem, the design and methodology it promoted stressed problem identification and resolution on a country by country basis with transferability of resources among countries as needed. The general training concept and methodology used is the Action-Training Model as developed by DPMC (see "An Action-Training Strategy for Project Management", 07/10/77 DPMC). Major components of this training include project level intervention visits, group training, use of short-term consultants, development of training materials, close coordination with USAIDs and host country personnel and on-the-job training. The first step in the SRFMP approach generally is one of

project level assessments to determine the quality of the accounting process at individual projects and specific training requirements. The assessment is translated into specific recommendations for financial management improvements for each project and forms the basis for training plans. Workshops and follow-up visits to participants are the next step in transferring needed skills and directly reinforcing their utilization. The coordination of these efforts with the home office includes collaboration with the Training and Materials Specialist in development of training materials and workshop presentation, policy and technical guidance from DPMC staff and overall guidance and supervision from the Project Director. SRFMP priorities for activities generally incorporate USAID and host country concerns.

With about one person year (out of an intended two) of long-term technical assistance already provided in Mali, Upper Volta, Niger, Senegal and The Gambia, activities have evolved from project level assessments and their immediate follow up to longer-term and more comprehensive training programs. The next year of long-term technical assistance will emphasize efforts to solidify and, to the extent possible, institutionalize financial management improvements made to date and to provide broader training to enhance the financial management institutional capacities in Sahelian countries.

ORGANIZATION AND OPERATIONS

A) Home Office

SRFMP is implemented through a Participating Agency Services Agreement (PASA) with the U.S. Department of Agriculture. The unit involved is the Development Project Management Center of the Office of International Cooperation and Development (OICD/DPMC). As described in the project paper the PASA with USDA was selected because of DPMC's role in financial management training in the Sahel prior to project authorization, a need to avoid interruptions in on-going financial management improvement efforts, USDA's low overhead, and the action-training methodology developed by USDA. (All project activities are funded through the PASA which totals \$5,876,000, including Chad.) USDA in turn negotiated a cooperative grant agreement with Virginia Polytechnic Institute and State University to provide most of the project's technical assistance, training and commodities.

Four organizations were contacted by USDA/DPMC prior to the final selection of VPI. (The contract was not advertised.) According to officials at DPMC, VPI was selected based upon the following criteria:

- proximity to Washington, D.C.
- magnitude of international operations
- experience in extension activities
- integration of international division within the University
- number of already successful contracts with USDA

The project management structure is based in Washington, D.C. at USDA and AFR/SWA but individual USAID missions are expected to identify, approve and manage all project-funded in-country financial management activities under the policy and implementation guidance of AFR/SWA. USDA is the overall implementing agent and is responsible for project coordination. The primary officer for providing AID policy and implementation guidance is an AID Direct Hire Project Officer based in AFR/SWA. A secondary AID project backstop officer is located in AFR/PD/SWAP. The project officer monitors USDA and VPI performance, provides technical guidance, receives copies of all day-to-day SRFMP correspondence, clears official project correspondence, and prepares AID project documentation as necessary. USAID missions are to be active in day-to-day project implementation, although the involvement varies among the five missions having project teams. Besides approving all in-country project activities, USAIDs negotiate protocols and other agreements with host countries, approve personnel assignments, ensure participation of project officers and liaise between in-country activities and the AID/W Project Officers. The USAID Controller is the technical contact point in each mission and in three posts he has also served as SRFMP Project Officer. The degree of technical guidance provided by mission Controllers has been substantial and is reflected in FMT activities responding to AID financial requirements. Roles of other mission offices are less defined and vary among missions.

Under the PASA, USDA is responsible for performing or arranging for all project implementation actions and functions. USDA responsibilities can be summarized as: managing and supporting technical assistance and

training, technical program guidance, development of training materials and overall project implementation planning, coordination and evaluation. Resource constraints and personnel ceilings led DPMC to contract for most of the above activities.

The cooperative agreement between USDA and VPI basically stipulates that VPI will carry out designated project tasks in the seven countries of the Sahel, closely coordinating its work with USDA. The DPMC technical assistance involves providing team building information, professional reviews of reports and participation in seminars and conferences. USDA and VPI agreed to liaise on personnel and administrative matters and install a Principal Investigator from VPI as liaison and to conduct specific studies.

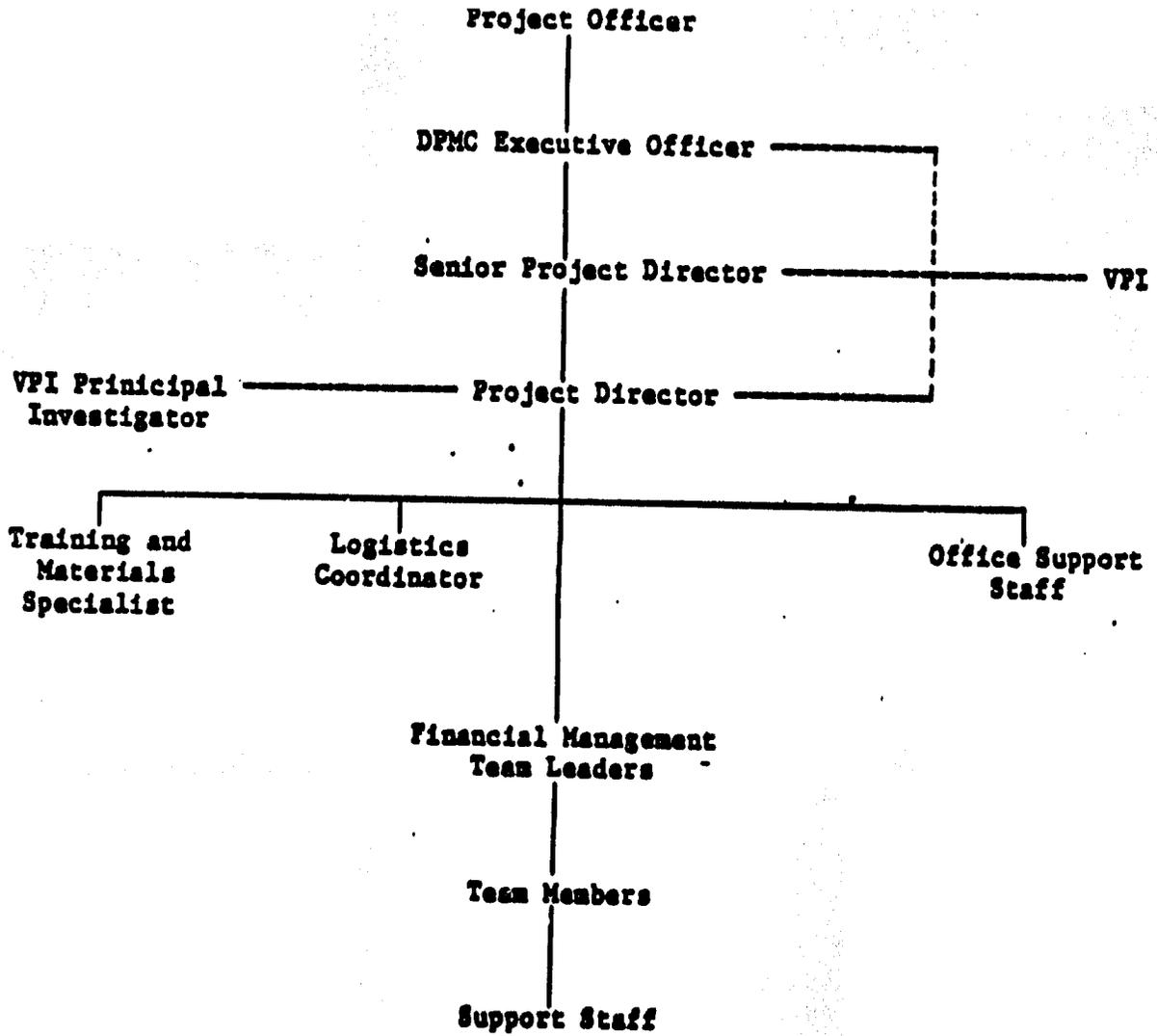
Staffing:

The key managerial entities in the project are AFR/SWA, the DPMC staff and the full-time SRFMP staff provided by VPI and physically located at DPMC. Other VPI officials play roles ranging from partial supervision of SRFMP staff to wholly advisory. Successful project management requires smooth working relationships between the DPMC Executive Officer and Senior Project Director, who bill up to 10 percent and 20 percent of their time, respectively, to the project, and of them with the full-time SRFMP Project Director and his staff, and the AID/W Project Officer. The chart on the following page illustrates project organization.

The DPMC Senior Project Director has been instrumental in setting field staff recruitment techniques and in further developing the action-training concept utilized in pre-project activities. (See Recruitment discussion below.) The Senior Project Director monitors project progress, clears official project correspondence and provides policy guidance. The position is a difficult one to occupy, as timeliness and bureaucratic efficiency generally necessitate direct communication between AID/W and the SRFMP Project Director. It is not realistic to expect the Senior Project Director to function as a sole direct supervisor of the Project Director when AID and VPI officials also assume aspects of supervision. The role which has evolved for the Senior Project Director emphasizing policy guidance and coordination of DPMC expertise is an appropriate one. Initial uncertainty over the role of the Senior Project Director vis-a-vis the Project Director led to a lack of unity of command, inconsistent instructions to field staff and resulted in conflict within the SRFMP Washington office. The present Stateside management of the project responds to past management conflict by having a "management committee" composed of the DPMC Executive Officer, Senior Project Director, Project Director and VPI Principal Investigator jointly make project decisions. It appears that project management entities are now operating sufficiently smoothly and harmoniously.

The full-time SRFMP/W staff includes the Project Director, Logistics Coordinator, Training and Materials Specialist and three support staff personnel. The Project Director manages or supervises all project activities including technical, strategic, financial, administrative and

Organization Chart



logistics matters. Requirements include considerable travel (at least three months per year). Besides receiving direction from AID/W, DPMC and VPI, the Project Director shares management of field operations with the SRFMP Project Officers and management of the several USAIDs. The Project Director has shown flexibility in balancing the interests of these parties, particularly the USAIDs. The presence of a Project Director with extensive AID and overseas financial management and managerial experience is a major strength of the project.

The Logistics Coordinator helped arrange all administrative and logistics support as the teams were put in place in 1983. Project designers had the foresight to realize that successful field implementation required sufficient logistical support and involvement of the home office. The Logistics Coordinator has been responsible for, inter alia: purchasing and shipment of furniture and supplies, shipment of air and sea freight, travel arrangements, employment procedures at VPI, overseeing funds flow, and logistics for short-term consultants. Team leaders were generally appreciative of efforts by the Logistics Coordinator to resolve settling-in problems. However, since the Logistics Coordinator was unable to speak French, his ability to act independently from Team Leaders during field visits was limited. With all the teams except Chad's in place and operating it is doubtful that requirements for logistical services and other related administrative services are sufficient to justify a full-time Logistics Coordinator any longer. The evaluation team recommends that project management critically assess the need for this position and consider transferring administrative tasks now performed by the Logistics Coordinator to one or more support staff and phase out the position, at least as a full-time one.

The Training and Materials Specialist coordinates the documentation and dissemination of materials developed, assists FMTs in their consulting roles, assists in identification of consultants and provides their orientation, helps prepare regional meetings and provides continuity at SRFMP/W in the absence of the Project Director. This specialist was involved in pre-project training activities in the Sahel in 1981/1982 and provides continuity to the present project. Field team assessments of his input through frequent visits were completely positive. It is expected that demand for his services will increase even further as country-level efforts take on more elaborate training activities. The position is advisory; impact depends on FMT receptivity to his ideas and suggestions. As the Training and Materials Specialist cannot act as a supervisor of FMTs with respect to training, it is essential that the Project Director and other management units actively support the implementation of training methodology and materials developed by this specialist.

The Principal Investigator representing VPI provides liaison services between VPI and USDA and conducts studies of management development approaches, including the Management Information System (MIS). (See MIS summary below.) The position is financed from USDA allocated overhead. According to the Project Director, the Principal Investigator is about 75 percent fulltime on SRFMP activities and travels considerably. Interviews with FMTs indicate that the inability to speak French and the absence of well defined scopes of work prior to field visits have hindered the effectiveness of the Principal Investigator. The language constraint

appears to have resulted in disproportionate travel to English-speaking Gambia. (See travel discussion below.) The need for clearer scopes of work was expressed by several FMTs as a prerequisite for further visits. The role of the Principal Investigator is not clear to either the FMTs or the USAIDs. Interviews of FMTs conducted by the evaluation team revealed less understanding of this position than of any other. The evaluation team recommends that SRFMP/W, DPMC, AID/W and VPI determine specific objectives for the Principal Investigator for the remaining life of the current cooperative agreement. It is entirely likely that the Principal Investigator's amount of time allocated to SRFMP can be significantly reduced.

The SRFMP/W support staff includes an administrative assistant, bilingual secretary and a typist. The support staff level of three is consistent with the project paper plan. In June, 1984 the position of typist became vacant. The Project Director explained to the evaluation team that since typing needs have decreased, the position should remain vacant indefinitely. This third support staff position appears unnecessary at this time.

Recruitment

Recruitment occurred for four categories of project staff, specifically:

- . Full-time FMT Leaders
- . Full-time FMT Sahelian Members
- . SRFMP Headquarters Administrative staff
- . Short-term consultants

The processes for staff member selection differed for each of the above categories. The Team Leader was selected as the result of a process of advertising, a one week evaluation workshop, and AID review and approval of final candidates. Of the five Team Leaders selected, however, two stated that they were contacted by VPI and not as a result of their response to an advertisement. Only one of the five team leaders was recruited from within VPI.

Team leader selection specifically included the following activities:

- . SRFMP definition and development of a formal selection process including a preliminary screening process based on advertisement responses (go, no-go criteria applied to CV's and telephone interviews), an extensive application package review (package included resumes, self-evaluation forms, reference lists), candidates passing initial screening, an intensive one week evaluation seminar with the remaining eleven candidates.
- . Selection criteria used to score candidates during the one week evaluation workshop:
 - Oral French
 - Written French
 - Oral English
 - Written English
 - Group Communication
 - Interpersonal Communication

- Intercultural Skills/Understanding
- Managerial Performance
- Facilitation/Adaptability
- Situational Adaptability
- Coordination Ability (among different entities)
- Skills Transfer Capability
- Project Autonomy Building (Institutionalization)
- Education/Training
- Prior 3rd World Development Experience Appropriate to Job
- Prior Experience Working In/With/Between Bureaucracies
- Supervisory/Management Experience
- Technical Competence
- Consulting Experience.

The selection of FMT members was more or less consistent among countries with the exceptions of Niger and The Gambia. The process included formal advertising, desk review of CV's, and personal interviews - some highly structured. The Upper Volta review process was substantially more rigorous than that for any of the other countries. The Nigerien FMT Team Member was chosen before the Team Leader left the U.S. due to his prior work with USDA during the pre-project activities. The present Gambian Team Member was chosen partly as the result of his superior performance in the initial training course and partly due to the lack of interest in the position on the part of the originally identified Team Member.

Finally, the short-term consultants were chosen on the basis of advertisement, desk reviews of the excessive amount of applications documentation, and personal interviews.

Overall team leader recruitment was thorough and detailed and utilized several creative interview techniques. Team member selection reflected the style of the team leaders but was generally found to be thorough and fair. SRFMP headquarters staff selection was less comprehensive and yielded some persons from VPI.

Management Information System

The project's Management Information System was developed as a means to provide useful information to the FMTs and provide project decisionmakers and managers with a clear summary of project activities to date as well as indicate future direction. The development of the system has required much of the Principal Investigators's time, involvement by a consultant, and some travel.

The measure of the appropriateness of an MIS is directly related to the utility and satisfaction its users derive from it. The evaluation team discovered a general level of dissatisfaction with the MIS among most users but an acknowledgement of the necessity for having some configuration of an MIS in-place. The greatest disparity in and perception of the MIS's utility was between the SRFMP Washington staff and the SRFMP FMTs'. This difference is best illustrated by the description of the MIS by SRFMP Washington as a "Management Information System" while the FMTs tended to describe it as a "Monitoring Information System".

Observations by the evaluation team reflecting problematical aspects of the MIS include:

- . Very little evidence of SRFMP Washington analytical use of MIS data to manage SRFMP field activities -- primarily MIS is reporting device to satisfy AID requirements.
- . Very high frequency of revision of MIS elements.
- . Failure of FMTs to comply with MIS reporting requirements and standards - in specific instances - leading to disparities in reporting periods among FMT data.
- . No feedback to FMTs of MIS data from SRFMP Washington, thereby leading FMTs to doubt the utility of the MIS for their own management.
- . FMTs consistently complained of the level of the reporting burden which the MIS placed on them. Further probing into this revealed a surprising amount of time expended in supporting MIS reporting requirements. Estimates from the FMT's ranged between a few days to one week for monthly reports and several days to two weeks for quarterly reports.
- . FMTs indicated that once their Country Action Plans (CAPs) were submitted to Washington they rarely received feedback on how these plans were perceived.
- . The current official version of the MIS (May, 1984) is not yet being used by the FMTs.

One of the primary problems of the MIS is the frequency and volume of changes which have occurred since its inception and the resulting lack of useable operational data, especially with regard to progress indicators. The evaluation team is reluctant to tamper with the MIS for fear of causing further revisions and its ultimate failure as an operationally useful system. However, recommendations are offered to improve the utility of the system without causing further operational disruptions or delays:

- . SRFMP Washington should carefully review its use of and need for MIS-specified data. It should eliminate the information corresponding with "nice-to-know" and "not-absolutely-necessary" categories. This will help eliminate some of the reporting burden in the field, stress the enhanced use of remaining data and promote basic operational efficiency of the MIS.
- . Survey the FMTs to determine what aspects of MIS reporting they find useful or non-useful and what information and data they need for management/operational purposes.
- . Ensure and enforce compliance with MIS reporting and operating requirements both in Washington and the field.

Travel

The chart on the following page summarizes travel financed by the SRFMP project based on information obtained from SRFMP/W and AID/W. Due to the regional nature of the project and its Washington, D.C. based management, frequent travel by most staff is required. In fact several scopes of work for SRFMP/W staff include estimates of anticipated travel including three months per year for the Project Director and six months per year for the Training and Materials Specialist. For most project staff the amount of travel to date is reasonable. However, there are at least several instances where individual trips to the Sahel could have been combined to increase efficiency. For example one DPMC official traveled to Niamey for a two day visit which perhaps could have been combined with his visit to Dakar a few weeks earlier. In another instance the Principal Investigator did in fact combine a Dakar visit with a Banjul trip but did not inform the Dakar based FMT of the impending visit. (The team leader was out of the country.) To the Dakar regional conference in June, 1984 DPMC sent both the Executive Officer and the Senior Project Director when the presence of either one would have been adequate. The Niamey conference of October, 1983 had so many attendees that some FMTs complained that substantive discussion of project events was hindered by the visiting parties who outnumbered FMT personnel. The decision to send the Logistics Coordinator along with the internal VPI evaluation team was not justified. His trip report verifies that he was not substantively involved in the evaluation itself. One USAID reports requests for country clearance for travel which were subsequently withdrawn after the USAID cabled for complete scopes of work.

In order to increase cost-effectiveness of travel the evaluation team recommends that AID more closely monitor project travel and that SRFMP funded travel for work in Francophone countries be performed by staff who have reasonable French speaking capability and well-defined scopes of work. However, based on reviews of staff trip reports and interviews in the field most staff travel has been appropriate, timely and focused on clear and realistic objectives.

Country Visits - Dates*

<u>Person FMT Arrived</u>	<u>The Gambia</u> 9/83	<u>Mali</u> 7/83	<u>Mauritania</u> ---	<u>Niger</u> 5/83	<u>Senegal</u> 6/83	<u>Upper Volta</u> 6/83	<u>Cape Verde</u> ---	<u>Other</u> ---
James E. Williams	2/83 8/83 1/84	11/82	3/83 8/83	11/82 8/83 10/83 7/84	2/83 8/83 1/84 6/84 7/84	11/82 2/84	3/84	
Ruth Harris	2/83 2-3/84 7/84	11/82	3/83	11/82 10/83	2/83 8/83 2/84 6/84 7/84	11/82		
John P. Raleigh	11/83	2/84 6/84	6/83 11/83	5-6/83 10/83 3/84 4/84 6/83 10/83 7/84 10/83 10/83	11/83 1/84 3/84 6/84 6/84 6/84 6/84	7/83 2/84		3 44
Harold W. Walker		6/83 4/84				6/83		
Karen Waldrop (part-time)			6/84	6/84				
Jin Procopis - AID/W				10/83				
Morris Solomon - DPMC				7/84				
Bill Hoofnagle - OICD				10/83				
Marlyn Kettering - DPMC				10/83				
Lloyd Mitchell - FMT			8/83 10/83 11/83 1/84				7/83 3/84	
Don Van Noy - FMT		6/83 7/83 4/84 4/84						
Ted Finnock - VPI&SU					4/84			
Milt Wise - VPI&SU					4/84			
W.E. Lavery - VPI&SU				10/83	10/83			
F.H. Massey - VPI&SU				5/83 10/83	10/83	8/83		
Ron Phillips - Consultant					6/84			
Stan Baranson - Consultant			5-6/83					1: 85
Paul Libiszowski - Consultant			11/83 11/83 1/84					3 4- 4 44
Bill O'Reilly - Consultant	1/83 2/83 12/83 5/84	2/83						
Frank Lusby - Consultant								
Bo Kasak - Consultant								
Janet Tutchill - Consultant				10/83				
John Larocca - Consultant				3/84 4/84	2/83			

*does not include FMT travel to regional conferences

Financial Summary of Operations

The SRFMP project was authorized in August, 1982 with a life of project funding of \$5.0 million and a PACD of December 31, 1986. In June, 1984 total funding was increased by \$876,000 to provide project resources for Chad. All funds are obligated through the PASA with USDA/DFMC.

The budget summary in Annex C was prepared by SRFMP and clearly presents projects expenditures compared to budgeted amounts for the period ending March 31, 1984. Short-term experts, Sahelian private consultants, field workshops and training materials expenditures are significantly less than budgeted amounts. Project start up costs were greater than expected due primarily to thorough recruitment techniques. Other costs, including those for home office operations, are reasonable.

A major advantage of the use of a PASA is the relatively low overhead of USDA: 25 percent. This amount is divided between USDA and VPI. VPI receives 15 percent, with all costs for the VPI Principal Investigator paid from USDA overhead. This yields an actual VPI overhead rate of about 18 percent and the remaining seven percent for USDA.

B) Field Operations

In each of the five countries with FMT's (this does not count Chad) a memorandum of understanding was negotiated between USAID and SRFMP and a protocol agreed upon by the USAID and the host country ministry most involved with the project.

The memorandum of understanding discusses the status of the protocol to be signed, selection of personnel and arrangements for their assignment. The memorandum is an outline of the bureaucratic relationship of SRFMP to USAID, identifying the USAID project officer, technical backstop officer and the USAID role in FMT workplan preparation and execution. Agreements on logistical support including housing, furniture, appliances and other services are also included in the memorandum.

The five memoranda are standard in most provisions, differing primarily in project officer designation, role of the Controller's office and logistical support. In each case the memorandum was signed prior to the arrival of the team leader by the AID/W Project Officer, SRFMP Project Director, USDA Senior Project Director and the USAID Director.

The protocol formalizes the agreement to carry out the project including terms, conditions and contributions of both AID and the host country. With the protocol signed, SRFMP teams could contact host country personnel in an official capacity and begin activities. Ideally team leaders should not arrive in country without a completed protocol. As described below the absence of a signed protocol prior to arrival of a team leader caused difficulties in some initial FMT activity, particularly in Niger.

The following country specific summaries highlight primary organizational relationships and management structures.

2/x

Senegal

The SRFMP office is located in the same building as USAID, facilitating frequent interaction. The formal relationship between SRFMP and USAID was primarily through the Controller's office from the arrival of the team leader in June 1983 to the time of the Controller's departure from post in early 1984. The FMT and then Controller developed a plan to assess 24 USAID/Senegal projects involving local currency. Assessments concentrated on training needs and resulted in the scheduling of specific training activities both to complement mission certification procedures and to enhance financial management awareness among USAID project officers and host country personnel. The Controller monitored SRFMP both as the project officer and technical backstop officer.

The SRFMP/USAID working relationship was effective due to the close collaboration between the FMT and the Controller. It was further strengthened by the implementation of training courses involving USAID personnel, including one particularly innovative two-day course conducted specifically for USAID project officers. Project officers were briefed on financial management problems common in Senegal and also involved in one on one sessions to learn of the financial status of their own projects. The results were better Mission understanding of the SRFMP role, an awareness of resources available through SRFMP, and greater project officer awareness of financial management issues. The evaluation team commends SRFMP/Senegal for attaching high priority to the need for USAID project officer training and the USAID decision to make attendance at the workshop all but mandatory.

With the departure of the Controller the close relationship between USAID and SRFMP began to deteriorate. The Controller position continues to remain vacant. USAID did not designate another Controller staffer or other technician to serve as project officer. At the time of the evaluation the Mission Management Officer was granting administrative approval for SRFMP vouchers. Thus the management officer was functioning as project officer in only the narrowest sense. Clearly SRFMP requires an active project officer who is either in the Controller's office or is a project manager. The evaluation team recommends that USAID/Senegal immediately assign a project officer to backstop the SRFMP project.

The project paper envisioned the team leader in Senegal having responsibility for Mauritania, Cape Verde and project specific activities in The Gambia as well as for Senegal. This arrangement assumed that local currency accountability in Senegal would require fewer project resources than Mali, Upper Volta and Niger. Close examination of project accountability by both SRFMP/Senegal through its assessment visits and Controller staff through project visits for certification reviews identified many additional needs. For example, many projects were determined to be only marginally certifiable, with the long-run maintenance of certifiability uncertain. Project accountants are frequently not adequately trained and project directors insufficiently involved in financial management. In addition, recent audit reports in Senegal indicate serious deficiencies in project accountability. The evaluation team thus concludes that the challenge of maintaining adequate project accounting systems and providing training of involved personnel requires the efforts of a full-time FMT in Senegal.

22.

Recently SRFMP/W transferred "management responsibility" for Mauritania from Dakar to the home office. The home office will respond to Mauritania mission requests and continue training at the workshop level as well as at project sites through consultancies. The evaluation team considers this transfer of responsibility to be appropriate and fair to the Dakar FMT. A more detailed needs assessment is about to be conducted in Cape Verde by a consultant which will help to define more clearly the level of SRFMP effort required there. The evaluation team recommends that responsibility for responding to Cape Verde's needs as determined by the assessment not continue to be assigned to the Dakar FMT. Correspondingly it is recommended that project-level assistance needed in The Gambia be provided by SRFMP/Banjul rather than by the Dakar FMT. (See Gambia section below). The assignment of four countries to SRFMP/Dakar has diluted its overall efforts and naturally led to less thorough project level interventions in Senegal, particularly during the first six months the team leader was in country.

Gambia

The USAID Controller serves as both the SRFMP Project Officer and technical backstop officer as outlined in the memorandum of understanding. The memorandum is worded to require of the Controller close monitoring and a more direct supervisory role of the team leader than in Senegal. The "activist" role of the Controller is accepted by the FMT and host country personnel and is a major factor in maintaining smooth working relationships between FMT, USAID and involved Gambians. Work plans developed by the FMT include needs as perceived by USAID and the host country.

As accountability in AID projects in The Gambia is considered to be relatively high and frequent Controller's office visits to project sites indicate adequate accounting systems are being maintained, the main thrust of SRFMP/Banjul is in training of mid-level and upper-level ministry staff. The design of the major training activities to date and of those planned indicates close consultation with the government (GOTG) at many levels. In order to solicit input from ministries before planning training courses, the FMT interviewed 24 high-level GOTG officials individually. These interviews affected both the content and the timing of the two-year training plan. The FMT also maintains close contact with the Offices of the GOTG's Auditor and Accountant General. These offices have offered course input and provided several training participants. The evaluation team concludes that SRFMP/Banjul's training courses effectively address training needs as determined by the GOTG and the FMT.

In June, 1984 the FMT moved from its offices in the main government building to the Management Development Institute (MDI), a government run, World Bank/UNDP-financed training institution for middle and senior levels of the Civil Service and the parastatal and private organizations in The Gambia. The former location facilitated a close and direct working relationship with GOTG officials but caused SRFMP to appear as an independent unit. The MDI site places the FMT in its institutional base as identified in the project paper and agreed to in the country protocol. Future training courses will be MDI activities provided through SRFMP resources. The transition from a semi-autonomous SRFMP effort to a functioning division within MDI will require adjustments by the FMT and MDI management. For example the FMT,

231

with two secretaries and a messenger, has a level of support staff unaffordable to MDI. SRFMP support staff needs to be at a comparable level to other MDI offices and more fully merged into the MDI labor pool in order to facilitate further institutionalization. Since no document was signed concerning the conditions of the move there remain items such as these for discussion by USAID, SRFMP and MDI management. The evaluation team recommends that such moves toward institutionalization be formally documented.

The Host Country Project Coordinator is the Establishment Secretary of the Government of The Gambia. The Coordinator played a key role in arranging initial SRFMP/Banjul contacts with government officials and laying the groundwork for the integration into MDI. Now that the FMT has moved to the MDI the evaluation team suggests that SRFMP and USAID identify a Host Country Coordinator directly involved with the MDI such as a member of the Board of Directors of MDI. Such a change would show a strong project commitment to integration within the MDI framework.

The SRFMP/Banjul Sahelian team member is a Gambian employee of MDI. Of the five FMTs, only in Gambia is the team member a counterpart in the sense that he is funded by the government and recruited so as to continue project activities beyond direct AID involvement from his present institutional base.

Niger

The memorandum of understanding identifies the USAID General Development Officer as SRFMP Project officer, with the controller as technical backstop. With the advent of an Education and Human Resources office in the mission led by a USDH project officer, responsibility was shifted. The roles of the project officer and technical backstop were not clearly defined within the mission. The Controller's office has stressed the crisis nature of certification of AID accounting systems and from the arrival of the FMT in May, 1983 expected SRFMP resources to address 121(d) issues under Controller office supervision. The absence of a protocol until August, 1983 exacerbated the problem of role definition within the mission and frustrated the FMT which was unable to commence activities formally. In June, July and August the FMT accepted specific tasks assigned by the Controller rather than be inactive awaiting a signed protocol. However, the SRFMP team was utilized as a direct extension of the Controller's office only and was unable to lay the groundwork for a training program. Without a protocol and with limited direct involvement by its home office to effect a protocol, the FMT lacked an institutional base and a formal "raison d'etre." During this period a precedent was set whereby the Controller functioned as the SRFMP "team leader" by determining SRFMP assignments, project visits and general scheduling. By August, 1983, when the protocol was signed, the Controller had assumed a de facto role of project officer as well as technical backstop. Unfortunately, SRFMP and mission personnel did not negotiate a long-term activity plan which incorporated both the concerns of the Controller's office over immediate certification requirements and the longer-run SRFMP contribution to enhanced overall accountability in AID projects through training and workshops. This problem was exacerbated by a lack of assertiveness by the FMT in defining its own objectives and demonstrating how a realistic project activity plan could address immediate certification difficulties as well as longer term development efforts in this field.

By late 1983 the situation was polarized with communication between the FMT and the Controller at such a low point as to jeopardize prospects for success. Within the mission the relationship between the SRFMP project officer and technical backstop (Controller) symbolized the competing perceptions of SRFMP as a training project versus an extension of the controller's office. The lack of a cohesive mission strategy for utilizing SRFMP resources and a lack of assertiveness by SRFMP personnel caused the project to be seriously behind schedule. By spring 1984 there was some progress due to staff changes in the mission. However the new Controller was not involved in the preparation of the six month workplan and refused to approve the plan. The evaluation team strongly recommends that SRFMP staff, Controller personnel and the Project officer meet with USAID management to agree upon a workplan. A likely compromise would be a plan stressing activities which directly complement the immediate certification need during the next several months but is then broadened to include workshop and training which continue to assist the certification effort, albeit in a more indirect and long-term manner.

The initial relationship between SRFMP and the host government was unclear because of no signed protocol. The identification of the Director of Investment as the host country Coordinator and his frequent meetings with the FMT has helped to create a smooth relationship. SRFMP/Niger lacks one major advantage enjoyed by the other four FMTs: the Sahelian team member is not from the country itself. Thus the team member is not a natural liaison with Nigerien governmental agencies. Nor is the team member planning on remaining in Niger after direct AID involvement in financial management through SRFMP is terminated. Although the evaluation team finds the team member's academic credentials to be outstanding, it is recommended that a Nigerien be recruited as team member prior to any extension of the technical assistance beyond its scheduled termination in May, 1985. SRFMP and USAID should consider requesting that a government employee (with financial management training) be assigned to the FMT. The best source would be a ministry or entity which contains good prospects for institutionalizing this effort--such as the Ministry of Finance or perhaps a division of the President's office.

The FMT's present procedure of holding monthly meetings with all accountants of USAID projects is not only an innovative approach to enhancing the professionalism of accountants in Niger but also promotes the SRFMP-host country relationship.

Upper Volta

Although the protocol was not signed until three months after the arrival of the team leader the FMT was able to begin activities almost immediately. Lengthy protocol negotiations resulted from internal governmental changes rather than uncertainties about SRFMP. As the USAID portfolio is dominated by agricultural projects administered by the Ministry of Rural Development (MRD), the protocol emphasized the MRD as the governmental unit to be most involved with SRFMP. Therefore USAID designated a Project Officer in the Agricultural Development Office (ADO) to be SRFMP Project Officer and the Controller's office to be technical backstop. Many mission personnel interviewed felt that the location of the project officer in the ADO enhanced GOUV and overall USAID input in determining project priorities. The formal and informal communication

between the Controller staff, the Project Officer and the FMT is unusually smooth and effective. The FMT works closely with the Controller in determining training needs through project assessments and in installing accounting systems in AID projects. Briefings for all USAID project officers by the FMT on common financial management difficulties and on individual projects have led to a close mission/SRFMP relationship. A continuation of such briefings at regular intervals (perhaps every 3-6 months) will be useful to participants by increasing their awareness of financial management importance and promoting broad USAID involvement in SRFMP activities.

The FMT relationship with the host country is constructive; although prospects for a timely assumption of project activities by the Direction et Controle de la Gestion (DCG) were diminished during the August, 1983 change of government. The DCG and other government offices have provided input into the FMT training and activity program. In addition, the FMT/host country relationship was strengthened by briefings for Project Directors to solidify their interest and understanding of SRFMP. The Host Country Coordinator, the Director Chargee des Expositions des Affaires Current in the MRD, showed strong interest in again promoting the DCG as a unit for possible institutionalization. The SRFMP/DCG link will be strengthened through an on-going training program for DCG staff involving both classroom and on-the-job sessions. Given the uncertain governmental situation in Upper Volta today the SRFMP relationship with the host country is very good.

Mali

The controller serves as both SRFMP project officer and the technical backstop. The FMT responded to the Controller's concerns in its approach to project assessments and in the organization of workshops and training courses. Although coordination between the Controller and SRFMP is close, other USAID offices are uninvolved in monitoring project activities. The FMT has invited project officers to attend workshops but has very little contact with other USAID offices such as those for Program and Project Development.

As an early response to certification demands, the Controller's office organized its Financial Analysis unit to conduct frequent project site visits and provide sufficient one-on-one technical assistance to ensure certifiability for most projects. Thus it is the Controller's office which advocates using SRFMP resources for longer-run efforts which will complement certification activities in the future. This long-run view of SRFMP efforts has allowed the FMT to conduct project assessments, solicit input from ministry officials and develop a broad but relevant training program in a systematic manner. The FMT and Controller jointly decided that SRFMP would not be seen as merely an extension of the Controller's office but rather as an AID resource both to complement Controller efforts and strengthen overall financial management in Malian institutions.

Malian involvement in SRFMP activities has been significant: ranging from local consultants to help plan and conduct the two week Planning/Budgeting Seminar to upper level ministry officials attending various workshops. Participants in workshops include project accountants as well as ministry officials who have the power to effect changes in

financial management procedures in AID financed projects. The Host Country Coordinator, an official in the Ministry of Finance, is instrumental in arranging key ministry meetings, attends some SRFMP activities and follows project progress. Thus the FMT has employed a top-down approach which has ensured GOM support and involvement in its efforts.

Although the working relationships between SRFMP and USAID and the GOM are smooth, much is informal and frequently undocumented. The evaluation team recommends that project actions, particularly those involving direction from the Controller, be documented and that the Controller's office maintain complete and up to date records of FMT activities and plans.

SUMMARY OF RESULTS

The evaluation team reviewed the results of SRFMP project level interventions and training activities vis-a-vis the following three levels of technical indicators and objectives as described in the project paper:

- 1) **Basic Accountability:**
 - . cash management
 - . payment processing
 - . recording of transactions
 - . payroll
 - . internal controls
 - . summarizing transactions
 - . reporting

- 2) **Financial Control**
 - . budget preparation
 - . budget tracking/control
 - . funds control
 - . property control

- 3) **Financial Systems and Analysis**
 - . forecasting
 - . cost accounting
 - . financial analysis
 - . systems analysis
 - . decision making

The Charts of Projects and Activities (Annex A) describes all significant project actions involving basic accountability and some actions in the field of financial control (such as Mali's Planning/Budgeting Workshop). The charts provide summaries of financial and/or training needs assessments at the project sites and corresponding corrective actions taken. Annex A also summarizes all group training sessions and workshops. The detailed analysis of SRFMP activities in Annex B demonstrates that most FMT responses thus far to assessed training needs and other activities primarily involve the above first level technical indicators. Planned training activities during the next year which are less project specific will incorporate the second and to some extent third level indicators.

The following, based on Annexes A and B, below, summarizes the most important results of the SRFMP project to date:

- . Detailed financial and training needs assessments have been conducted concerning all projects involving AID-financed local currency in Senegal, Mauritania, Mali, Niger and Upper Volta, resulting in generally well-organized and effective financial management training programs.

- . Project specific workshops have been held in Senegal, Mauritania, Mali, Upper Volta and Niger to train project accountants and in some cases to develop a pool of local accounting personnel for future use. These workshops were

usually one to five days in length, frequently conducted at the project site and used materials tailored to the needs of individual projects as determined by the financial/training needs assessment visits.

- Workshops exclusively for project officers have been conducted in Senegal and Upper Volta concerning financial management problems in general and providing specific status reports on each officer's project. All FMTs have incorporated project officers into their training workshops aimed primarily at host country personnel.
- Detailed country-specific accounting manuals have been prepared by FMTs in Mali and Upper Volta and are being used in AID projects. The Upper Volta manual was determined to be so appropriate that its installation is a prerequisite for mission certification of projects. FMTs in Senegal and Niger have installed several project-specific accounting systems.
- The Banjul FMT has conducted detailed training courses for mid-level government managers and has developed the textbook for these courses. SRFMP activities in The Gambia have been institutionalized into the framework of the Management Development Institute, a government sponsored training entity.
- Relevant newsletters are being produced by FMTs to highlight issues of interest to accountants as well as enhance the professionalism of accounting in the Sahel.
- The Niamey FMT conducts monthly day-long meetings of all accountants for USAID projects in addition to regular training workshops as a means of promoting better project accountability and enhancing accounting as a profession.

According to interviews with USAID Controller personnel the above project results have contributed toward efforts to maintain certifiability of projects. Although specific certification procedures vary among missions, SRFMP has been instrumental in supporting and complementing mission certification efforts by generally organizing project assessments and training activities according to the needs of USAIDs and by providing project-tailored technical assistance greater than that which USAID Controller staff can provide. (The AID Regional Inspector General's office in Dakar is planning to conduct an issues audit of accountability in AID projects in the Sahel in light of 121(d) in early 1985 and will address this subject in detail.)

SRFMP has experienced problems in general operations including organization and execution of some FMT activities and in aspects of project management. Major project weaknesses/problems noted by the evaluation team included:

- There was a serious lack of unity of command among DPMC, SRFMP/W staff and VPI during the first year of the project.

- There have been less than smooth working relationships at times between some USAIDs and FMTs, particularly in Niger.
- Assignment of responsibility for Mauritania, Cape Verde and project-specific action in The Gambia as well as for Senegal to the Dakar FMT seriously diluted SRFMP resources in Senegal.
- The Management Information System is of limited use to the FMTs and home office personnel and wasteful of project resources and staff (especially field) time.
- There has been insufficient coordination of FMT activities and materials among countries -- out of the five countries visited three had independently developed basically similar accounting manuals. With the exception the The Gambia, FMT project financial management assessment techniques and materials were developed independently despite the fundamental uniformity of the project financial assessment process.
- File and documentation management practices are weak in all countries visited except Niger. Without well-maintained and structured files and documentation, scientific management and measurement of training program activities are impossible.
- Use of some short-term consultants for training has been ineffective -- the FMTs did not have a clear strategy for the use of short-term consultants.
- Team Leaders feel they have been inadequately trained for country assignments. Most believe that their understanding of Action-Training was not clarified until the Niamey Workshop. Accordingly, Team Leaders' definitions of Action-Training, explanation of theory and practice were somewhat deficient with regard to documentation provided to the evaluation team regarding Action-Training theory and application.

The results of institutionalization efforts have been mixed, ranging from The Gambia, where the FMT recently became integrated into a government entity, to Mali where a likely entity is yet to be identified. The leap toward institutionalization in The Gambia results from strong GOTG support for SRFMP and the USAID's direct involvement in promoting the move. In Senegal the institutionalization strategy is based on development of training materials and techniques which can be easily transferred while continuing discussions with the Bureau of Organization and Methods (BOM), the Presidency, and the Ministry of Finance. In Niger the FMT and USAID have identified several possible institutions but as yet serious links for institutionalization have not been established; the possibilities include the Ministry of Plan, Ministry of Finance, a division of the President's Office or the Ecole Nationale d'Administration (ENA). The Upper Volta FMT is reestablishing ties with the Direction de Controle de la Gestion (DCG) in the Ministry of Rural Development. The prospects for the DCG becoming well integrated

into the financial management improvement effort were diminished during last year's change of government but are now more promising. In Mali a unit of the Ministry of Agriculture has indicated some interest in absorbing SRFMP activities. Given the weak nature of Sahelian institutions it must be emphasized that any institutionalization process will be slow. AID/W recently provided impetus to the effort by requesting reports from each FMT on institutionalization prospects and strategies. The effort must continue to be emphasized while realizing that it cannot be completed in most of the countries during the two years of long-term technical assistance provided by SRFMP.

In sum, overall project results are positive and contributing toward attainment of the project's purpose. Much progress has been made in resolving organizational and management difficulties: coordination of field activities among SRFMP/W, USAIDs and host governments is now generally good. Specific project level interventions and training activities have been useful to USAIDs in promoting financial management of AID projects and to host governments in promoting enhanced financial accountability is general.

FUTURE PROJECT DEVELOPMENT

Project Continuation

The project paper recognized that improvement of overall financial management in the Sahel required a long-term effort. AID's involvement in the effort through a distinct regional project was intended to address short-term and immediate financial control problems related to certification maintenance as well as longer-term objectives to improve financial management capabilities of Sahelian institutions. It is essential that new projects designed in the Sahel contain adequate financial management resources such as funds for technical assistance or IQC accounting firm involvement so that SRFMP, or an effort similar to SRFMP, can eventually be phased out.

The question of project continuation involves an assessment of project progress to date vis-a-vis the End of Project Status conditions in the project paper and the prospects for host country continuation of the overall financial management improvement effort in the Sahel beyond SRFMP. The End of Project Status is:

- (a) certifiability in 121(d) terms of all continuing projects in the Sahel will have been maintained;
- (b) host country financial management capabilities will not be obstacles to design and implementation in the next generation of Sahel projects;
- (c) the level of competence in financial management in each host government will have been enhanced; and
- (d) AID will possess sufficient information to decide what further efforts might be appropriate in the program management assistance field in the Sahel and elsewhere.

While significant progress has been made in reducing the crisis nature of certification and in improving financial management capabilities of accounting personnel of AID projects, SRFMP has only recently begun to address seriously its integration into proper and permanent institutional bases (except in The Gambia) which will permit broader host government financial management competence. The evaluation team believes that given the significant project results to date (described in the Results section and in Annex B), the possibilities for institutionalization of this effort as described below and the continuing overwhelming need for strengthening financial management capacity in the Sahel, an extension of SRFMP activities is warranted.

The direction and magnitude of a continuation of project activities requires a discussion of a regional versus a bilateral approach to the problem, the degree of AID involvement in counterpart fund control and institutionalization issues.

Regional versus Bilateral Approach

SRFMP was designed as a regional response to a problem which was

deemed to be similar in nature and magnitude throughout the Sahel. Its regional nature is also a direct result of 121(d) applying to the Sahel as a whole.

USAIDs such as Banjul and Niamey have tentative plans for bilateral projects to continue some activities initiated by SRFMP. In its proposed "Development Resources Management Project", USAID/Banjul will attempt to develop management capacity and private organizations for better utilization of resources. USAID/Niamey is considering a bilateral project focusing more closely on financial management per se. Although the principal issue is one of responding appropriately to needs of individual host countries and USAIDs rather than one of modality, AID must now address the role of a regional project vis-a-vis bilateral projects that are perhaps more closely tailored to local needs. The two approaches should not be considered as mutually exclusive since the project proposals mentioned above could be compatible with and complemented by a regional effort.

The advantages of maintaining a regional approach (even if some individual USAID's enact bilateral projects) are significant and include:

- . Transferability of training methods and materials
- . Maintenance of a "pool of consultants" which can be drawn upon quickly
- . Less duplication of efforts and more learning from experiences of other FMTs
- . The option for FMTs to perform tasks in more than one country in the future
- . Avoidance of potentially disruptive delays before possible bilateral projects can be designed and enacted

In addition, since many USAID's are limited to only one or two new projects each year, projects in financial management on a bilateral basis are unlikely to be highly prioritized by all missions. Thus even though a bilateral approach would offer the advantages of a country-specific program and greater control by individual USAIDs, the need for a regional effort remains if 121(d) concerns are to be addressed throughout the Sahel over the medium- and long-term.

In The Gambia where SRFMP is generally sector-oriented rather than project specific there is opportunity for sharing lessons learned with other FMTs which will incorporate a broader training approach as their immediate certification pressures subside. Inclusion of The Gambia in a continuing regional effort would therefore be helpful to other FMTs as well as provide resources for SRFMP/Banjul. Thus a continuation of a regional approach needs to consider closely needs on a country-by-country basis and tailor resource availabilities accordingly.

In sum, the improvement of financial management capability of Sahelian institutions requires a lengthy involvement by AID. The significant progress made to date by SRFMP needs to be built upon. Continuation of a regional effort appears to be the best way. Otherwise,

as SRFMP terminates several countries will most likely suffer disruptions or termination of the financial management improvement efforts provided thus far.

Counterpart Funds

The most controversial topic discussed during interviews both in Washington, D.C. and in the field was the responsibility and role of AID in promoting accountability of PL 480 and ESF generated counterpart funds. Given the continuing concerns over accountability in the Sahel in general and the apparent financial management weaknesses in counterpart fund control, SRFMP resources theoretically could assist in alleviating the problem.

Program agreements signed by USAIDs with host governments provide specific guidelines and procedures for management of the counterpart funds generated under PL 480 and ESF programs. Generally they provide for a management system incorporating the following elements:

- Establishment of a "Local Currency Management Committee", composed of Host Country and USAID representatives. The Management Committee monitors the generation of proceeds; agrees on programs to be financed with these proceeds, in accordance with guidelines in the HG/USAID program agreement; authorizes the transfer of proceeds to implementing ministries/agencies for disbursement against approved sub-projects; and monitors the disbursement of funds by the implementing ministry/agency.
- Establishment of a Secretariat to the Management Committee which handles day-to-day management and monitoring of local currency counterpart activities.
- Procedures for documenting and processing sub-project expenditures normally following host-country systems. In Senegal for example, sub-project expenditures are processed using standard Ministry of Finance procedures; documentation then is forwarded by the Ministry of Finance to the Secretariat of the Local Currency Management Committee for its review and preparation of reports for the Committee.

Elements of a possible training program for improved financial management of PL 480 and ESF Counterpart Funds could include:

- Establishment of a two to three member team to develop and conduct a training program. This Team could be composed of a long-term (20-month) expatriate training expert, a long-term (20-month) Sahelian training expert and possibly a counterpart fund programming expert.
- In the initial three months of work, the training team would prepare drafts of training materials and design a workshop to present its initial design of a counterpart fund financial management training program.

- A Planning Workshop could then be held in a Sahelian location, with representatives from USAIDs and the host governments. The purpose of the workshop would be to present draft training materials and to obtain feedback suggestions from workshop participants for their correction, revision, and improvement.
- Following the Planning Workshop, the training team could make field visits before preparing final versions of basic manuals and other training materials.
- A series of in-country workshops could then be conducted by the training team over a period of several months.
- Based on experiences in the workshops, final revisions to the basic manuals and other training materials could be prepared and distributed to all field locations.
- Follow-up in-country visits by the training team could be coordinated with the resident SRFMP team.

The evaluation team concludes that the concept of a mobile team preparing basic training materials, holding workshops and providing sufficient follow-up is probably technically feasible but would be expensive. Since procedures for accounting for PL 480 programs and ESP-funded local currency are similar, a plan to offer a series of courses with one training team would be the most cost-effective.

The evaluation team recommends that the concept of a mobile team as describe above be considered as a basis for AID involvement in counterpart fund accountability if a policy decision for such action is made by AID.

Institutionalization

The definition and concept of institutionalization varied among countries visited and among persons interviewed. In the narrowest sense institutionalization implies the continuation of financial management improvement efforts by the host country after the cessation of direct AID assistance. A first critical step is the identification of a host government ministry or agency to receive SRFMP training and technical assistance resources as part of its own self-development process. The desired result is a strengthened entity capable of continuing financial management services which directly benefit the host country and concurrently complement maintenance of 121(d) standards of accountability in all development projects, including AID projects.

A solid foundation for institutionalization of SRFMP activities requires the following:

- strong host country commitment to FM and willingness to contribute resources
- trained individuals capable of replacing the FMT (or working closely with the remaining team member after the departure of the team leader)

- cooperative and open relationships among USAIDs, FMTs and host country entities
- USAID Project Officers knowledgeable about their financial management responsibilities
- a clearly defined plan for identifying and strengthening host country entities while the FMTs are still in the SAHEL

The evaluation team recommends that each USAID and FMT (except in The Gambia) focus on the identification of a viable host country entity during the next 3-4 months. Then, during the last several months of long-term technical assistance, SRFMP should concentrate on transferring as many training resources as feasible to the identified entity or entities. However the institutionalization process probably cannot be completed during the one remaining year of long-term technical assistance.

Summary

Assuming the choice of a regional framework in a possible continuation of AID's efforts to improve financial management in the Sahel, the decision on whether to address counterpart fund accountability will significantly affect the design of a continuation of SRFMP. If AID/W decides to seriously address counterpart fund accounting difficulties and also chooses to make a commitment to the institution building necessary to permit countries to absorb and continue present SRFMP activities, then design of a second phase of SRFMP is necessary. The evaluation team supports this approach and endorses a second phase of SRFMP based on project progress to date and generally good prospects for continued progress.

MAJOR CONCLUSIONS AND RECOMMENDATIONS

Conclusions

Overall, the SRFMP project has been successful in addressing financial management problems in the Sahel. The project is reasonably well managed, is an intergral part of Sahelian USAIDs' financial management improvement efforts and has recently begun to lay the foundation for its institutionalization.

The project has especially succeeded in raising the financial management consciousness of host country personnel involved in AID projects and of many USAID project officers. The transfer of financial management skills through training activities, workshops and on-the-job training has been impressive, although much remains to be done since the challenge as described in earlier audit reports remains great.

SRFMP is perceived by host country officials as a resource for Sahelian institutional development as well as an effort to respond to serious concerns about AID-financed local currency projects. Host country interest and involvement in the project continues to increase. Thus the prospects for institutionalization of project activities in a region having a particularly weak overall institutional capacity are now somewhat promising.

The project's organizational arrangement using both a PASA with USDA and a cooperative agreement with VPI creates a top-heavy bureaucracy. The formation of the project "management committee" in SRFMP/W (composed of the Senior Project Director, Project Director, DPMC Executive Officer and the Principal Investigator) responds well to this problem but the contracting mode for a possible follow-on project should attempt to reduce the number of management level entities.

The most fundamental conclusion of the design team is that activities initiated by SRFMP are important to AID and Sahelian governments and that AID's direct involvement in financial management improvements should be continued. The two person-years of technical assistance in each country around which SRFMP activities are centered is too short a time to change permanently conditions so that measures such as the certification requirement can be avoided in the future. To arrive at that point and seriously to promote effective institutionalization measures will require an additional two to three years of project activity.

General Recommendations

1. In FY85 AID should design a second and final phase of SRFMP to build on progress to date and further to strengthen institutional bases from which financial management improvement efforts will be able to continue indefinitely.
2. AID/W, DPMC, SRFMP/W and VPI personnel should meet periodically to ensure that the cooperative decisionmaking process instituted by the "management committee" is maintained and strengthened.

3. AID should retain the regional project approach to enhancing financial management capacities in the Sahel. The continuing regional effort should be flexibly designed to complement any bilateral financial management projects authorized.
4. In each country the USAIDs, FMTs and host country officials should identify the host country entity (or entities) most capable of continuing SRFMP activities and transfer SRFMP training resources as feasible to strengthen that entity.
5. All SRFMP teams should provide more training and project financial management briefings for AID project officers.
6. SRFMP/W should assume management responsibility for Cape Verde as it has recently for Mauritania.
7. The position of Logistics Coordinator should be phased out and the Principal Investigator position should be phased down.
8. SRFMP/W and FMTs should jointly review the Management Information System at the next regional workshop to promote its usefulness to both home office and field staff.
9. SRFMP staff and consultants traveling to Francophone countries should have reasonable French capability.
10. Country protocols should always be negotiated and signed before the arrival of an expatriate team leader.
11. The transferability of training materials and methods between Sahelian FMTs should be further promoted.
12. AID/W should more closely monitor project travel to ensure that trips occur only after preparation of well defined scopes of work.
13. AID/W should provide policy guidance on the extent of AID involvement in counterpart fund control.

Senegal Recommendations

1. The Dakar FMT should devote all of its time and resources to activities in Senegal rather than covering Cape Verde, Mauritania and project-specific actions in The Gambia as well.
2. The USAID should immediately appoint a project officer to backstop SRFMP.
3. The FMT needs to perform more thorough and documented assessments of its projects. Examples of the level of detail of these assessments would be those performed in Upper Volta, Niger and Mali by the resident FMT's. This should include profiles on project accountant capabilities.
4. The FMT should use local CPA firms to assist in performing project assessments to supplement its own efforts. The FMT should then use these same firms to assist in training follow-up. This will lighten

the heavy burden currently placed on the FMT due to the large number of projects and their geographical dispersion. The use of these firms will help establish a core of locally qualified private firms capable of continuing SRFMP activities after SRFMP has left the country.

5. The FMT should consider examining and using training materials developed by other FMT's, most notably: Upper Volta accounting system, operational instructions, and assessment forms; Niger assessment forms; Niger filing system; and Mali assessment forms and training needs analysis.
6. The FMT, in conjunction with the USAID Controller and other mission staff, should provide a one-day course for project officers on FAA 121 (d) and basic accounting practices and methods to supplement the project implementation course.

Gambia Recommendations

1. SRFMP/Banjul should conduct project level training needs assessments and be responsible for project-specific interventions in The Gambia as needed.
2. The Host Country Coordinator should be a government official associated with the Management Development Institute (MDI).
3. The FMT support staff level should be reduced to a level consistent with other MDI divisions.
4. SRFMP should modify course content to reflect job-specific training requirements more closely. The perceptions of the immediate supervisors of participants as well as the specific job requirements of the participants themselves should be taken into account prior to the start of the course.
5. SRFMP should compile in a single analytical document a clear statement of the definition of The Gambia training program, the rationale upon which it is based and the data used to support this reasoning.
6. SRFMP should add more visual and graphic devices such as charts, graphs, exhibits, flow-diagrams, and matrices to the course textbook. For example, budget flowcharts of the government's budget process would be a useful document for financial managers and be a clearer, faster presentation technique than the present verbal description.
7. Lecture notes and teaching aids need to be better organized so that it is possible for different lecturers to follow the same set of notes effectively and so that the course can be easily replicated.
8. Specific and documented procedures for participant selection should be established.

9. A formalized and documented program of participant follow-up should be established in order to determine the intermediate to long-term impact of the course.
10. An explicit strategy for maintenance and continued development of auxiliary resources should be established. This would include targeting of specific materials for inclusion in the library, identification of costs and funding sources, and execution of a program to accomplish these plans. The key to this recommendation is insuring that the library, newsletter and other facilities do not collapse or end with the departure of SRFMP.
11. SRFMP should consider offering a separate course on auditing techniques and inventory management and accounting.

Niger Recommendations

1. The FMT, Controller and SRFMP Project Officer should meet with mission management to develop a workplan for the remainder of the technical assistance teams's assignment in Niger. The workplan should emphasize immediate certification needs for the next three to four months and then address broader financial management improvement efforts.
2. The FMT should include a Nigerien as a team member who will be involved in the continuation of financial management improvement efforts during the life of the SRFMP project.
3. The FMT should develop a consolidated analytical basis for the SRFMP training program in Niger. This should be based on the financial assessments and should provide a logical link between these assessments and all activities proposed in the workplan.
4. SRFMP should integrate and coordinate training activities with the USAID Controller's efforts involving local currency projects. The lack of formal involvement of the USAID Controller with SRFMP training activities exacerbates project coordination and cooperation problems. The FMT Team Leader must assume a more assertive leadership role in representing SRFMP interests with the USAID Controller and the Mission in general in order to ensure that maximum benefits are obtained.
5. SRFMP should disengage from any activities which are not consistent with the training strategy of the SRFMP workplan. The FMT is not and should not be used solely as an extension of the USAID Controller staff.
6. SRFMP should continue monthly financial management workshops and expand participation of USAID Project Officers and Controller staff. This may require the intervention of mission management to persuade USAID personnel to become involved.

7. USAID Project Officers should be required to participate in the financial assessment process through their responses to the FMT assessment questionnaire.
8. SRFMP should conduct a workshop to provide USAID Controller staff and Project Officers more background on its objectives and methodologies. Specific topics in this workshop should include Action-Training theory, methodology and techniques, experiential learning techniques, and participatory training and management techniques. Such a workshop should promote better understanding of, and collaboration between the FMT and the USAID Mission.
9. SRFMP should update its assessment files to make them more consistent with assessment reports. These files should contain a current record of intervention activities and outcomes.
10. SRFMP should involve local accounting firms in the training program in both project-specific interventions and group training events. This should be aimed at developing supplemental expertise in local institutions.
11. SRFMP should encourage both USAID and the host country government to allow FMT instruction at ENA as originally proposed in the Country Protocol. Coursework should be based on the training analysis document but should also draw from material developed by other FMTs such as The Gambia's. Inventory management and control and auditing are particularly relevant topics for this course.

Upper Volta Recommendations

1. SRFMP staff and USAID should strengthen institutional links with the DCG through an on-the-job training program for DCG staff.
2. The FMT should improve the organization of its files and documentation of all project activities. The Nigerian SRFMP filing system is a model one since it is easily maintainable and efficient. More documentation of all activities, especially follow-up visits, is critical.
3. The FMT should consider engaging a U.S. data processing systems consultant to review and evaluate all stages of automation development from preliminary design to systems installation and evaluation. The role of the consultant should not be to do the actual design, development and implementation work but rather to insure that all stages of the effort are consistent with the most recent and effective state-of-the art capabilities. This consultant should be well versed in hands-on development with the procedure being considered (general ledger accounting), software proposed (application languages and operating systems), and hardware environment (most probably IBM PC series).
4. The FMT should write an analytical training needs document for its country-wide program. This document should compile, correlate, and analyze data, providing the reasoning used to develop and support conclusions for the training program.

5. The FMT in coordination with the USAID Controller and EHRD Officer should develop an in-service FM training program for USAID Project Officers.
6. The FMT should take advantage of the next regional meeting of SRFMP to provide a detailed explanation of the accounting system, documentation techniques and training methods employed in Upper Volta. If possible the Upper Volta FMT should reschedule the workshop planned for this purpose in July, 1984 which was cancelled because of logistical problems.

Mali Recommendations

1. USAID offices such as the Training, Program, and Project Development offices should become more aware of and involved in SRFMP activities.
2. The FMT should prepare a nationwide training development plan for the country based on the project-level training assessments completed earlier. The preparation of this plan will provide an opportunity for the FMT to redefine its approach by clarifying, reforming and tightening program activities. The FMT should consider using a workshop format to accomplish this, involving the USAID Training Officer, USAID Controller, SRFMP/W and others as appropriate.
3. The FMT should increase the volume and frequency of project specific interventions within the framework developed above. Appropriate arrangements should be defined and coordinated through the USAID Controller's office.

Cape Verde Recommendations

1. SRFMP consultants and/or staff should perform formal assessments of Cape Verde local currency projects and prepare a training needs assessment based on these results. A formalized training plan defining SRFMP activities for Cape Verde projects should be the output of this effort.
2. SRFMP consultants and/or staff should work closely with USAID/Praia to ensure adequate financial management in new project designs.
3. Specific technical assistance follow-up for the IPM project should be programmed into SRFMP Cape Verdian training activities.

Mauritania Recommendations

1. SRFMP should develop a training needs assessment and training plan for the country.
2. SRFMP/W should draw on its pool of trainers/consultants to address those needs determined by the training needs assessments under the guidance of the Training and Materials Specialist.

ANNEX A

CHARTS OF PROJECTS AND ACTIVITIES

Annex A illustrates all major activities of the four FMTs engaged in project-specific technical assistance (Senegal, Niger, Upper Volta and Mali). The charts summarize the major recommendations of the FMTs for improvements in project level financial management based on the FMTs' early interventions in each project, which were usually the training or financial needs assessment visits. In some cases the "basis for action" was not an intervention such as an assessment but an AID request. The Outcome, Participants and Process/Materials Used columns indicate the results of each project-specific action, involvement of USAID and/or host country personnel and methodology used. The charts also summarize the purpose and results of all group training activities conducted by the FMTs.

The organization of the charts generally reflects the evolution of FMT activities:

1. Initial project site visits to survey overall financial accountability and training needs.
2. Follow-up visits to respond to the most serious financial control weaknesses and to begin OJT sessions.
3. Formalized workshops and other training sessions planned and conducted.

The charts also demonstrate the involvement of the USAID Controller's office, project officers and consultants in project interventions.

A qualitative discussion of the following project intervention charts is provided in ANNEX B.

SRFMP - SENEGAL

JECT	MAJOR ASSESSMENT/RECOMMENDATION OR BASIS FOR ACTION	ACTION TAKEN	DATES OF ACTION	OUTCOME	PARTICIPANTS	PROCESS/MATERIAL USED
-0202	Purchase safe for Project site	Informed Project Officer to purchase	2/3/84	Purchased safe	FMT, PO, SMO	Purchase order
	Manual of procedures drafted	Instructions published in Newsletter	7/1/84	Will give guidelines to develop	FMT	Newsletter - Reference Material
	Insurance Policy for transportation of cash	Informed Project Officer	2/3/84		FMT, PO	
	Hire an accountant and train Verify and called interest due AID	Accountant hired Letter to collect - Published notice	4/10/84 4/1/84	Recruited, trained Interests refunded	FMT, PO FMT, Controller	Basic Accounting Manual, Accounting Journals Letter
0205	Audit Report - Conduct training for Project Officers	2-3 Feb. 84 conducted Workshop	2-3/2/84	19 PO's trained	FMT, SRFMP/W	Flip charts and Handouts
	Manual of Procedures be drafted	Hired local consultant to assist with Manual of Procedures	May-June 84	Manual of Procedures developed 3 Jul 84	FMT, PO, Accountants	Flip charts, Information gathered
0298	To conduct workshop on cash, Management and screen for new accountant	Workshop conducted on Petty Cash	4/11/84	Trained on Petty cash control - 5 accountants	FMT, PO, Accountants	Flip charts, Basic Accounting Manual Newsletter
0216	Recommended Journal des Engagements be maintained	Assistance visit with Accountant	5/4/84	Accountant maintains Journal	FMT, Accountant	Newsletter
0217	Recommended increased coordination with PO and Director of Project Procedures Manual should be drafted. Use register for Payroll control	Discussed with PO concerning coordination & Budgeting	2/3/84	Better communications and Budget control	FMT, PO, PD	
		Published Newsletter & Project site visit	3/16/84	Outlined draft	FMT	Newsletter
		Instructed Accountant	3/15/84	Better control	FMT	Site visit
0218	Improve petty cash procedures use one accounting system	Mini workshop conducted Develop VIDEO on tie in of PCS and USAID requirements	3/21/84 4/15/84	Better control of Produced VIDEO	FMT FMT, Local Consultant	Flip charts, Newsletter Camera, VIDEO Equipment

451

SRFMP - SENEGAL

PROJECT	MAJOR ASSESSMENT/RECOMMENDATION OR BASIS FOR ACTION	ACTION TAKEN	DATES OF ACTION	OUTCOME	PARTICIPANTS	PROCESS/MATERIAL USED
685-0219	Recommended additional accountant be hired and trained A manual of procedures be developed	Recommendation to PO and Director	3/2/84	Accountant recruited part time	FMT, PO	Newsletter
		Published guidelines in Newsletter	7/1/84	Information provided	FMT	
685-0224	Reorganize accounting section to capital data sold on animals Manual of Procedures be drafted	Recommendation given to PO	2/3/84	Audit	PO, RIC	Site visit
		Published guidelines in Newsletter	7/1/84	Better control	FMT	Newsletter
685-233	Provide on site assistance to accountant Needs procedures manual drafted Better procedures for Petty Cash	Site visit conducted	1/12/84	Accountant trained	FMT	Basic Accounting manual
		Draft outline published in Newsletter	7/1/84	AID requirements Guideline Given	FMT	Newsletter research material
		Assistance visit	1/12/84	Better control	FMT	Newsletter
685-0235	That FMT investigate ways to expedite information flow and of micro computers Review expenses that are allowable	Course to be given on computer in Aug 84 work plan	2/3/84	Should improve processing	FMT	Flip charts
		Member of Controller Staff contacted for assistance visit	2/8/84	Items authorized clarified	Controller	Procedures manual
685-0256*	Train accountant for project Draft manual of procedures	Assistance visit conducted	5/2/84	Accountant trained	FMT	Basic manual
		Published Newsletter	6/12/84	Books in good order	FMT	Newsletter
			7/1/84	Guidelines given		
685-0937.7	Petty cash journal be maintained Draft procedures	Instructed during assistance visit	1/13/84	Petty cash journal used	FMT	Basic manual
		Publish guide in	7/1/84	Guidance given	FMT	Newsletter
685-0937.7	Separate journal be used for sale of T-shirts Letter of accommodation to accountant	Assistance visit	1/13/84	Journal used	FMT	Journal
		Letter written	11/2/83	Accountant pleased	FMT	Letter

SRFMP - SENEGAL

PROJECT	MAJOR ASSESSMENT/RECOMMENDATION OR BASIS FOR ACTION	ACTION TAKEN	DATES OF ACTION	OUTCOME	PARTICIPANTS	PROCESS/MATERIAL USED
685-0937.7	Assistance be given to accountant	Site visit made with accountant	2/13/84	New accountant hired	FMT, PO	Basic manual
685-0908	Provide Basic accounting training to accountant Draft of manual of procedures	Site visit and copy of basic manual provided Newsletter published	2/3/84	Better control of cash	FMT	Basic manual
			7/1/84	Guidance provided	FMT	Newsletter
685-0295 ISRA	That one week working be conducted on financial management	Workshop was scheduled in May 84 and conducted by Director. Now scheduled for week of 20/8/84	4/25/84	Materials assembled for workshop	FMT, PO	Developed work plan for workshop
685-0205 PIDAC	Recommend a financial/administrative position be added for staff payroll Recommend smaller amount of Cash	Discussed with PO Letter written and site visit conducted	2/3/84	PO drafted job description	FMT, PO	Letters
			6/29/84	Smaller amount of cash available	FMT, Controller	
685-0205	Train accountant for project	Site visit of three days to assist and train accountant	1/12/84 4/28/84	Project now has good books and accountant	FMT	Basic manual Newsletter.
	Purchase of small safe	Discussed with Project Officer	2/3/84	Safe purchased	PO, SMO	Purchase order
*685-0256	Assistance in budget preparation	Assistance visit	6/12/84	Budget Prepared	FMT	
685-0219 Fuelwood Thies	Procedures for control of revenue generated Better control and programming of work to prevent excessive planned cost Purchase a safe for project	Site visit for two weeks to resolve problems	8/4/84 thru 30/4/84	Better accounting & Financial management	FMT, Local Consultant	Basic Manual

45

49+

SBPMP - SENEGAL

PROJECT	MAJOR ASSESSMENT/RECOMMENDATION OR BASIS FOR ACTION	ACTION TAKEN	DATES OF ACTION	OUTCOME	PARTICIPANTS	PROCESS/ MATERIAL USED
685-0209 Grain Storage	Assistance be provided to Accountant	Assistance visit made	1/12/84	Accountant given basic manual and guidance. Better control of records	FMT	Basic Manual Newsletter
635-0219 CNRP	Recommend additional accountant for project Draft manual of procedures	Discussed with Project Officer	2/3/84	Not hired yet	FMT, PO	Letter
		Published Newsletter	7/1/84	Guidance provided	FMT	Newsletter
625-0958	New project AID request for assistance Train project accountant	Accounting & Administ. Procedures Manual	6/1/84	Procedures for pro- ject	FMT, Local	Reference material
		Training for three days for accountant	5/20/84	Accountant trained	FMT	Procedures

48

SRFMP - SENEGAL

<u>TRAINING/WORKSHOP</u>	<u>PURPOSE</u>	<u>DATE</u>	<u>ATTENDEES</u>	<u>USED MATERIALS/ PROCESS</u>	<u>OUTCOME</u>
Workshop Niamey	Regional	15-30 Oct, 83	SRFMP/W.VPI USDA-MOST COUNTRY USAID	Flip charts Projectors	Preparation for Project
Workshop Moustakbott	To train in basic Accounting	6-17 Nov, 84	Accountants and Project Officers	Basic Accounting Flip Charts	17 trained in Basic Accounting
One on one Accountant training	To keep books for Health Project	30 Nov- 6 Dec, 84	FMT/Dakar, Consultant	One on one	Accountant trained
Workshop Project Officer	To inform PO's of their role in Financial management	2-3 Feb, 84	Project Officers from USAID	Flip Charts, Acting training	15 PO trained
Workshop Dakar on training	To train pool of Accountants & recruit	6-15 Mar, 84	10 potential one selected	Flip Charts Basic Manual	Best Candidate Selected & other available
Workshop Saint Louis	To have better control over Petty cash	12-15 May, 84	Accountant from SAED	Flip Charts Action plan	5 Accountant train- ed on Petty cash
SHOP - Dakar Regional	To exchange training materials developed	4-8 Jun, 84	SRFMP/W all FMT's, RIG, VPI & USDA	Flip Charts Projector VIDEO	New ideas and material for TRAINING
SHOP - Saly, Fortudal Project Directors	To get support from Project Directors on Financial management	25-26 Jun, 84	Project Directors Representatives from Ministry of Finance & BOM, Controller, USAID	Flip Charts Action training	Project Directors Needs determined and support for financial Manage- ment

SRFMP - NIGER:

<u>Project</u>	<u>Major Assessment/ Recommendations or Basis for Action</u>	<u>Action taken</u>	<u>Dates of Action</u>	<u>Outcome</u>	<u>Participants</u>	<u>Process Material Produced</u>
683-0230	Project lack a purchase order system, a salary control system, an inventory control system and a gasoline control system	-Interviewed P.O. & Project staff	June 83	Produced an initial comments document	PMT, P.O. Project Accountant, Controller, Project Staff	Consultation Group work Flip charts Discussions with project staff Mr Carbonel, Mr Dorcas
		-Consulted files	June 83	Produce a report outlining the sub-systems and the procedures to follow		
		-Designed new subsystems	July 83		New Directeur Administratif et Financier was named	
		-Discussions with new D.A.F. on new subsystems	November 1983	New Systems installed with adjustments from the Project	PMT, Controller, Project staff	Report & flip charts
		Site visit to assess state of	January-February 1984	Gasoline control system operational	PMT, Controller Project staff	
Site visit trained in stocktaking and filling out forms	February 1984	Inventory control system operational	PMT, warehouse-managers	Fiches, cards		
Project needs assessment	Site visit to assess	4/13/1984	Needs report	PMT, Controller	Interview on site	
683-0202	Upcoming audit	Assistance visit conducted. Recommendations given to Project and controller	1/27 thru 12/1 1983 12/15/83	Information provided Project made aware problem areas accountant better trained	PMT, PO Local consultant	Site visits, information gathered reports, PIOC's
		Needs assessment	Site visit	5/03/1984		
53-0234	Better control of the petty cash system					

SRFMP - NIGER:

2.

<u>Project</u>	<u>Major Assessment/ Recommendations or Basis for Action</u>	<u>Action taken</u>	<u>Date of Action</u>	<u>Outcome</u>	<u>Participants</u>	<u>Process Material Used</u>
	Regular submission of advance/reimbursement requests	Workshop	1/30/84 and 4/27/84		FMT Controller All Accountants	USAID guidelines Flip charts
	Monthly bank reconciliations be done					
	A new Donor Receivable Account be drawn Shorter stocktaking reports	Workshop	5/27/84		Controller, FMT all Accountants	USAID guidelines Flip charts
	Monthly reports should be done on disbursements, encumbrances and inventory	Will visit the project				
	Needs assessment	Site visit	4/03/84			
683-0242	The project should have an accounting manual	Inform project accountants	7/27/84		FMT, Controller Project Officer	Site visit reports
	The positions of the D.A.F. and the Chef de Materiel need to be filled a.s.a.p.					
	The project needs a budget process					
	A safe should be purchased for the petty cash and the checkbooks					
	Tighter control should be exercised on the petty cash fund					
	More sharing of responsibilities should be exercised over the gasoline control system					

5/7

SRFNP - NIGER

3.

<u>Project</u>	<u>Major Assessment/ Recommendations or Basis for Action</u>	<u>Action taken</u>	<u>Date of Action</u>	<u>Outputs</u>	<u>Participants</u>	<u>Process Material Used</u>
	The project should establish a system to account for goods of services purchased with project money					
683-0242	A better encumbrance control procedure is needed					
683-0208	Needs assessment	Project Site visit	5/31 to 5/4/1984 4/12 & 4/24/1984	Report	PAF, Controller PAF, Controller	Questionnaire Project Officer Project D.A.F. & Project Accountant
	The project should draft a manual of procedures					
	The project should have a system to account for goods and services purchased and used by the project.					
	The encumbrance procedure need to be reviewed					
	The accountant needs to be closely supervised until he is completely comfortable with the system					
	The budget process needs to be reviewed. A project staff needs to be in charge of preparation and control	Recommendations will be made to P.O.'s and Project Director				
	Some aspects of cash management (petty cash and bank reconciliation) Accountant & should be brought under tighter control	Information will be provided to Project	7/27/84			
		priorities set at July monthly meeting				

59

SRFMP - NIGRA

6.

<u>Object</u>	<u>Major Assessment/ Recommendations or Basis for Action</u>	<u>Action taken</u>	<u>Dates of Action</u>	<u>Outcome</u>	<u>Participants</u>	<u>Process Material Used</u>
	Reporting needs more attention					
5-6937	Needs assessment Budgeting needs more attention. A budget should be prepared for the rest of the FY and a budgetary process instituted	Site visit Accountant will be informed and priorities set	5/8/84 7/27/84	Report Better budget & cost control	PMT, Controller PMT, Controller Project Officer & Accountant	Questionnaire
	Requests for advances/reimbursements should be monthly and on a regular basis					
	Recommend that an encumbrance system be maintained with pre-numbered documents & an encumbrance journal					
	A donor receivable account is needed.					
	Reporting should be done on a monthly basis					
1-0226	Needs Assessment The system of bond commands need to be reinstated as a means of controlling the project encumbrances	Site visit	5/17/84	A report	PMT Controller Project staff	Questionnaire and discussion
	The encumbrance books needs to be completed with the inclusion of running balances					

15

52x

SRFMP - NIGER

3.

<u>Project</u>	<u>Major Assessment/ Recommendations or Basis for Action</u>	<u>Action taken</u>	<u>Dates of Action</u>	<u>Outcomes</u>	<u>Participants</u>	<u>Process Material Used</u>
	<p>There is a need to tighten control over social security contributions and record keeping for them</p> <p>The project should create a donor receivable account</p> <p>Reporting should be done regularly (once a month) at the time of the request for advances/reimbursements</p>					
683-0230	<p>Needs assessment An accounting manual is needed</p> <p>More control should be exercised over the petty cash fund</p> <p>A donor receivable account should be opened</p> <p>The directeur should verify the bank reconciliation every month</p> <p>The project should produce reports on regular and monthly basis</p>	Site visit	4/26/84	A report	FNT Controller Mr Carbonel, Project Accountant	Questionnaire and interview
683-0240	<p>Needs assessment An accounting manual should be drafted for the project</p>	<p>Site visit Site visit Site visit</p>	<p>4/26/84 5/15/84 6/13/84</p>	Report	<p>FNT, Controller Accountant FNT, Controller FNT</p>	Questionnaire and discussions

SRFNP - NIGER

6.

<u>ect</u>	<u>Major Assessment/ Recommendations or Basis for Action</u>	<u>Action taken</u>	<u>Dates of Action</u>	<u>Outcome</u>	<u>Participants</u>	<u>Process Material Used</u>
	The project should hire a directeur administratif et financier who would supervise accounting and personnel matters					
	The encumbrance system needs to be reviewed					
	The gasoline control system should include a book to account for purchases and uses and a carnet de borde					
	The project should open a new donor receivable account					
	The project should stop so much cash manipulation on the part of the accountant					
225	Needs assessment The accountant should put more regularity in the submission of 1034's for advances and reimbursements	Site visit Site visit	4/12/84		FNT, Accountant FNT, Controller Accountant	Questionnaire Discussions
	A new donor receivable account should be opened	Workshop	5/24/84		FNT, Controller Project Accountant	
	The project should update the recordings in the cash ledger and do bank reconciliations monthly					

53

SSK

SRFNP - NIGER

7.

<u>Project</u>	<u>Major Assessment/ Recommendations or Basis for Action</u>	<u>Action taken</u>	<u>Dates of Action</u>	<u>Outcomes</u>	<u>Participants</u>	<u>Process Material Used</u>
	The project should continue to do its reports on a monthly basis					
	More control should be exercised over the accounting for goods and services purchased with project money. A system should be established with books, fiches, requests etc					
	Train the accountant operating the system	Accountant trained assistance visit conducted	4/2 to 4/14/84	Books opened -cash receipts and disbursements -encumbrance journal -donor receivable	PNT Controller, PNT, Accountant	Basic accounting manual, Upper Volta manual Books, budget
	Opening of new books Needs assessment	Site visits	4/30/84	Report	PNT, Controller	Questionnaire
	Requesting advances/ reimbursements	Workshop Assistant visit				
	Maintaining encumbrance Journal & Donor Receivable account	Workshop Assistant visit		Project has new good books	PNT, Controller Accounts	
	The project should separate the preparation and the approval of purchase orders				PNT, Controller Project Accountants, Project Officer	
	The project should write a manual of procedures					
	The new books should be maintained and closed monthly	Site visits to be conducted to inform and assist with needs			PNT	Basic accounting manual

SRFMP - NIGER

8.

<u>Project</u>	<u>Major Assessment/ Recommendations or Basis for Action</u>	<u>Action taken</u>	<u>Dates of Action</u>	<u>Outcome</u>	<u>Participants</u>	<u>Process Material Used</u>
	A bank reconciliation should be done every month					
	The project should make monthly reports on disbursements, encumbrances, etc.	Assistance in monthly closing			FMT	
3-0229	<p>The project should have an organization chart and a clear description of responsibilities</p> <p>Needs Assessment A more rigorous budget control should be established with budgeted amounts serving as the basis for control of encumbrances</p> <p>Better control should be exercised over the petty cash fund</p> <p>Bank reconciliations should be done monthly</p> <p>The project should reduce the amount of cash the accountant handles</p> <p>Books should be kept update and closed monthly</p> <p>The encumbrance system has to be reviewed. The supporting documents must be prenumbered</p>	Site visit	4/30/84	Report	FMT, Controller	Questionnaire

57x

SRFMP - NIGER

9.

<u>Project</u>	<u>Major Assessment/ Recommendations or Basis for Action</u>	<u>Action taken</u>	<u>Dates of Action</u>	<u>Outcomes</u>	<u>Participants</u>	<u>Process Material Used</u>
	<p>A donor receivable account must be instituted and maintained</p> <p>The gasoline control system needs a separation of responsibilities. Better accounting of gasoline use needs to be done</p> <p>Regular reporting must be addressed</p>					
All projects	121 (d) requirements	Workshops on		121 (d) requirements better understood	FMT, SRFMP/W	Flip charts
		1) Reimbursement requests	3/30/84	Exchange of ideas	Steve Oagbus, Project Accountants	hand outs Controller office statement
		2) Cash management and reimbursement request	4/27/84	Info provided	FMT, Controller Office staff, Project Accountant	Ouangadougou Accounting System
		3) Encumbrances and donor receivable accounts	5/25/84	Info provided better control of advances	FMT, Controller Office staff, Project Accountant	
All projects	A demonstration workshop for the Regional SRFMP conference	Training for three days for Project Directors and Accountants	October 24, 25 26, 1984	Better stock control guidelines provided	FMT Local consultant, controller, accountants, Mr Jacques Carbonel	Local forms and procedures
		Drafted a stock control manual of procedures	on going		FMT	Research

59

58

SRFMP - NIGER

10.

<u>Project</u>	<u>Major Assessment/ Recommendations or Basis for Action</u>	<u>Action taken</u>	<u>Dates of Action</u>	<u>Outcomes</u>	<u>Participants</u>	<u>Process Material Used</u>
683-0240	Audit report - conduct training for field Agents draft a manual of procedures	Contracts made with Project Director, Project Credit Advisor, Project Manager		Manual to be developed	Controller Office, NDD staff, FMT, SRFMP/W CNCA	Flip charts hand-outs, reports site visits, group discussions
		Workshop prepared and conducted	June 21-24		NDD, FMT, SRFMP/W CNCA	Flip charts, CNCA guide pratique
		Draft guidelines and flow charts Revised draft of credit manual	July 83	A second draft	FMT	Credit Management guidelines CNCA and other training materials
		Submitted a draft of an Ag credit and inputs management guidelines manual	January and February 1984		FMT	
			March 1984 on going	Outlined and drafted a manual	FMT	Discuss with CNCA and get it approved

Niger Policy on local management of development activities

0136A

59x

ERPMP - UPPER VOLTA

<u>Project No.</u>	<u>Major Findings/ Basis for Action</u>	<u>Action(s) Taken</u>	<u>Dates of Actions</u>	<u>Outcome</u>	<u>Participants</u>	<u>Process/ Materials Used</u>
86-0221	No cash Journal No filing system No Donor Receivable a/c Encumbrance syst. in need of modification Inadequate financial reports	Set-up filing system	October 1983	Filing system ok	FNT, A/C's, P.O.	
		Attend workshop	January 1984	Trained project A/C	FNT, A/C, OFM	Accounting manual containing accounting and financial reporting system
		Follow-up to work- shop	Feb & Mar 1984	Further onsite training of Project A/C	FNT, A/C	
86-0235	No encumbrance Journa. No Donor Receivable a/c Inadequate financial rep. Lack of accounting for gasoline vouchers Lack of detailed accounting for inventory	Attend Workshop	January 1984	Trained Project A/C	FNT, A/C's, OFM	Accounting manual containing accounting and financial reporting system
		Follow-up to work- shop	Feb & Mar 1984	Further onsite training of project A/C	FNT, A/C's	
		Follow-up for gasoline voucher accounting	April 1984	Further onsite training of project A/C	FNT, A/C's	
-0245	No Donor Receivable A/C Poor budgetary proce- dures Payroll taxes not re- mitted Lack of accounting for marketing fund USAID money mingled with government money Inadequate financial reports Lack of accounting for gasoline vouchers	Attend workshop	January 1984	Trained Project A/C	FNT, A/C, OFM	Accounting manual containing accounting and financial reporting
		follow up to work- shop	Feb. & Mar. 1984	Further on-site training of project A/C	FNT/AC	
		follow up for gaso- line voucher accounting	May 1984	Further on-site training of project A/Cs	FNT/A/C	
		Payroll taxes paid	March 1984	No longer in violation of local law	A/C	

98

A/C (Accountant)

69

SRFMP - UPPER VOLTA

<u>Project No.</u>	<u>Major Findings/ Basis for Action</u>	<u>Action(s) Taken</u>	<u>Dates of Actions</u>	<u>Outcomes</u>	<u>Participants</u>	<u>Process/ Materials Used</u>
		USAID money distinguished from	June 1984	Determination of proper balances	FMT, A/C, P.O.	Project accounting records
		Development of mkt fund accounting manual	May & June 1984	Accounting for mkt fund to be henceforth kept properly	FMT	
		Selection process for hiring of A/C to handle mkt fund.	July 1984	Accountant to be trained	FMT, A/C	Written examination
586-0228	No encumbrance journal Very poor budgetary procedures No Donor Receivable a/c Inadequate financial reports Lack of accounting for gasoline vouchers	Attend workshop	January 1984	Trained project A/C	FMT, A/C, OFM	Accounting manual containing accounting and financial reporting system
		Follow up to workshop	Feb & Mar. 1984	Further on-site training of project A/C	FMT, A/C	
		Follow up for gasoline voucher accounting	April 1984	Further on-site training for project A/C	FMT, A/C	
586-0228	Expatriate American working for DIMPEX handles most accounting	Ass't Voltaic A/C to attend workshop	January 1984	Trained project A/C	FMT, A/C, OFM	Accounting manual containing accounting and financial reporting system
588-0303-1	No encumbrance journal No Donor Receivable a/c Inadequate accounting for non-budgetary expenditures	Attend workshop	January 1984	Trained project A/C	FMT, A/C, OFM	Accounting manual containing accounting and financial reporting system
		Follow up to workshop	Feb & Mar. 1984	Further on-site training of project A/C	FMT, A/C	

61x

SRMP - UPPER VOLTA

<u>ject No.</u>	<u>Major Findings/ Basis for Action</u>	<u>Action(s) Taken</u>	<u>Dates of Actions</u>	<u>Outcome</u>	<u>Participants</u>	<u>Process/ Materials Used</u>
-0928-1	No encumbrance journals Lack of Accounting for gasoline vouchers Inadequate filing system Books not up to date	Attend workshop	January 1984	Trained project A/C's	FMT, A/C, OPH	Accounting manual containing accounting ing and financial reporting system
		Follow up to work- shop	Feb & Mar. 1984	Further on-site training of project A/C's	FMT, A/C's	
		Follow up to gaso- line voucher accounting	May 1984	Further on-site training of project A/C's		
-0135	No existing budget No encumbrance journal Need to separate accounting by activity Inadequate financial reporting Books not up to date Inaccurate accounting for credit program	None yet Follow up possibly planned for the fall				

67

S R F M P - M A L I

<u>PROJECT NO.</u>	<u>ASSESSMENTS</u>	<u>RECOMMENDATIONS</u>	<u>ACTIONS</u> <u>DATES</u>	<u>PARTICIPANTS</u>	<u>OUTCOMES</u>	<u>PROCESSES & MATERIALS</u>
688-0202	<ul style="list-style-type: none"> - Project terminated due to poor management by GRM & AID - Site visit for exposure only 	Both GRM & AID personnel need financial management training	Site visit 12/09/83	Project Director		Interviews, questionnaires, hand-outs, group discussions
688-206	<ul style="list-style-type: none"> - Lack of qualified accountant - Chart of accounts & double entry accounting system exists but personnel not qualified. - No structured credit system to control credit funds - Purchasing & Inventory systems & controls are cumbersome & inadequate - AID administrative delays and apparent mis-management seriously jeopardize agricultural production projects like ARS (purchasing, unilateral decisions, delays in processing vouchers) - There is a need for written procedures & policies 	<p>Design basic credit manual & training seminar</p> <p>Basic purchasing manual & training program</p> <p>Basic Inventory manual & training program</p>	Site 12/6,7,8 visit 1983	<p>Project Direct.</p> <p>2 Accountants</p> <p>Agents, Purchasing personnel</p> <p>Engineering</p> <p>USAID Finan. Analyst</p>		Interviews, questionnaires, hand-outs, group discussions
688-0708	Need for system design & documentation specifically petty cash procedures	Provide copy of petty cash procedure & training.	Meeting in AID 01/12/83 offices	Project Direct Accountant Project Office Assistant Project Of.		Interviews, questionnaires, group discussions

S R F M P - N A L I

<u>JECT NO.</u>	<u>ASSESSMENTS</u>	<u>RECOMMENDATIONS</u>	<u>ACTIONS</u>	<u>DATES</u>	<u>PARTICIPANTS</u>	<u>OUTCOMES</u>	<u>PROCESSES & MATERIALS</u>
-0210	Has 2 accounting systems 1 for AID & 1 for GRM. GRM system is double entry	Combine to one system	Site visit	1111.15 12, 14 22, 27 29, 30 1983 01/04/84	Credit expert Project Direct Financial Dir. Chief Account. USAID Account. Purchasing Chief Dir. vehicles Dir of commercialization		
-0210	Has chart of accounts which should be refined and better defined	Revise chart of accounts					
	Inventory system lacking	Review & revision					
	Little coordination of planning & budgeting						
	No written policies & procedures except for credit system.	Establish written policy & procedures manuals which can be enforced.					
	The accountants are not adequately qualified. Need direction from a strong financial person						
	The Acrg Financial Dir. is a very capable individual but lacks experience & accounting background	New Director coming					
	Purchasing is not centralized or well controlled	Purchasing system Review & revision					interviews, questionnaires, group discussions

SRFMP - MALI

<u>PROJECT NO.</u>	<u>ASSESSMENTS</u>	<u>RECOMMENDATIONS</u>	<u>ACTIONS</u>	<u>DATES</u>	<u>PARTICIPANTS</u>	<u>OUTCOMES</u>	<u>PROCESSES & MATERIALS</u>
	<p>Credit system is newly implemented & going through the challenges & adaptations of any new system</p> <p>Computer will be necessary to keep track of all credit transactions</p>	<p>Credit system can be used in developing a basic credit training & reference manual</p>					
88-0213	<p>Funds were stopped because of poor management</p> <p>Accountants only training is SRFMP users manual</p> <p>No acctg. inventory credit systems</p> <p>No chart of accounts</p> <p>High level of animosity towards AID & anything related</p> <p>Need help preparing financial statements required by GRM</p> <p>No Planning & Budgeting coordination</p> <p>Credit system inadequate</p>	<p>Design system</p> <p>Training in systems</p> <p>Offered to help</p> <p>Design system</p>	<p>Site visit 12/1-3</p>		<p>Director</p> <p>Accountant</p>	<p>Did not request help</p>	

63

65X

S R F M P - M A L I

<u>PROJECT NO.</u>	<u>ASSESSMENTS</u>	<u>RECOMMENDATIONS</u>	<u>ACTIONS DATES</u>	<u>PARTICIPANTS</u>	<u>OUTCOMES</u>	<u>PROCESSES & MATERIALS</u>
688-0217	Acctg system based on SERFMP basic user manual		Site visits 7/6/83	Chief Account. Technical Asst.		Group discussion & personal interviews FMT completed acctg. internal control & management analysis questionnaire
	Inventory system needs refinement	Revise inventory system	Site visit 1/10/84	Chief Account. Purchasing Agent Invent. Chief		
	Need cost acctg. system to identify costs of technologies being developed & effectiveness of programs	Develop cost acctg. system in conjunction with double entry accounting system when developed	Site visit 2/2/84	Project Direct & above, Financial Dir.		
	No chart of accounts		SERFMP/M double entry acctg. system workshop 4/84 Planning & Budgeting workshop 5/84	Chief Account. Finan. Direct. Chief Account. Finan. Director		
6880218	Acctg. systems based on SERFMP/basic users manual	Improve relations with Ministry of Rural Dev.	Consultation with MDST on basic acctg. system	Team Leader Accountant Project Offic.		group discussions interviews; questionnaires
	Control maintained by MDST					
	Control (MDST) acctg. on computer but system is not documented		Consultation with MDST on a credit system for ECIBEV 1/15,16/18/83			

SRFMP - MALI

<u>PROJECT NO.</u>	<u>ASSESSMENTS</u>	<u>RECOMMENDATIONS</u>	<u>ACTIONS</u>	<u>DATES</u>	<u>PARTICIPANTS</u>	<u>OUTCOMES</u>	<u>PROCESSES & MATERIALS</u>
8-0225	Acctg system based on SRFMP users manual and functioning well Need inventory system Need credit system Need training in Plang. & Budgeting		Site visit	9/29/83	Project Direct. Accountant Project Officer		
911	New Director would like a financial & efficiency Audit Accounting for needs of all donors causes confusion Acctg for AID funds with SRFMP basic USER's manual procedures. Not adequate for their needs & is differ - from systems used for other donors Entire financial system & organization structure should be reviewed.	Use independent CPA firm	Site visit Site visit	1/10/84 4/27/84	Project Direct Financial Dir. 2 Accountants	Interviews; questionnaires, group discussions.	
0927	Acctg system patterned after SRFMP basic user manual Chief Accountant well qualified Data processing facilities not being used for financial purposes. They would like to do so.	Double entry system could be effectively used & integrated with Sahel Institute In conjunction with acctg. system develop data base ADP system.	Site visit	1/25/84	Project Direct Chief Account. Data Proc. Man.		

6/19
X

SRFMP. - MALI

<u>PROJECT NO.</u>	<u>ASSESSMENTS</u>	<u>RECOMMENDATIONS</u>	<u>ACTIONS</u> <u>DATES</u>	<u>PARTICIPANTS</u>	<u>OUTCOMES</u>	<u>PROCESSES & MATERIALS</u>
625-0929C	Acctg system was contract; own - not adequate Physical control of inventories being improved but system of acctg for inventories wholly inadequate Not interested in help at the time Conflict with GRN Bie Dire Project		Site visit 11/30/83, 12/1,2,3/83	Project Direct. Peace Corps Ast. AID Fin. Anal.		Interviews questionnaires, group discussions.
625-0929B	No acctg system New project awaiting funding Need Planning & Budgeting Training	Petty cash fund in Dire Checking accounts in Bamako Have acctg system in place before dispersing funds	Site visit 12/3/83 Consultation & Training Set up petty cash system Set up cash receipts disbursing journal Set up encumbrance journal 12/21/83 Follow-up consultat. 1/9/84	Project Direct Project Direct Proj. Account. Proj. Account.		

68

SRFMP - MALI

<u>PROJECT NO.</u>	<u>ASSESSMENTS</u>	<u>RECOMMENDATIONS</u>	<u>ACTIONS</u>	<u>DATES</u>	<u>PARTICIPANTS</u>	<u>OUTCOMES</u>	<u>PROCESSES & MATERIALS</u>
i-937A	Need on site accountant Acctg. system based on SRFMP basic user manual needs to be improved Need inventory system		Site visit	12/8/83	Project Direct. Asst. Director AID Fin. Anal.		interviews; questionnaire, group discussions.
0928.2	Acctg. system based on SRFMP basic User's manual Need Planning & Budgeting training		Site visit	1/25/84	Project Direct. Accountant AID Fin. Anal.		
	Ministry of Agriculture Audit Division Need training in Acctg. Planning & Budgeting, Inventory control, Auditing, Project analysis and action training		Workshop on Planning & Budgeting	5/21-24, 29-31/84, 06/1/84 Acctg workshop 6/13, 14/84	3 of staff - 6 of staff		

691

SRFMP - MALI

<u>Consultations/Concluding/T-Workshop</u>	<u>Assessments</u>	<u>Recommendations</u>	<u>Dates</u>	<u>Participants</u>	<u>Outcomes</u>	<u>Processes & Materials</u>
consultation to design & develop a petty cash system for AG. Arch/Diré	Need perceived for a remote located project with no banking struct.	Develop a petty cash register, train the Project Director in using it at Diré.	01/09/84	-Diré Project Director -USAID Project Officer -Financial Analyst + Chief Accountant in I.E.R.	A ready to use simple system of recording	Training sessions, handouts
consultation, review of OIV new chart of Accounts	Need of an appropriate chart of accounts	Development of a new one by the Acctg Financial Director of OIV	1/13/84	-Financial Director, -Chief Accountant -Acctg staff	A refined chart of accounting	Procedure manuals, sample, brainstorming, training.
consultation, identification of Credit system for Mobyettes all Livestock	Lack of credit management system for selling mobyettes to Livestock employees	Gather all information to track the process & organize it in a documented credit system.	02/09/84	-Financial Director -Project Director -Chief Accountant	Development of a Credit System	Brainstorming, sample procedures
consultation with account basic system	Lack of organization & lack of good filing system & documentation	Analyse the Bank reconciliation for past period & reconcile all documents.	02/02/84	-Acctg. Financial Dir. -Chief Accountant	Develop bank & cash register	Brainstorming, flip charts, handouts
consultation to develop the financial system of a long Research sect.	Include the financial system aspect in designing project paper.	Better perception of a development & use of such financial system.	02/24/84	-Project Officer/ USAID	Good sense of usefulness	Brainstorming
consultation with evaluation team Mrs. Sy	Get S&FMP perception on OIV financial structure & performance	Go through financial & Acctg documents + some site visits	07/03/84	- The Evaluator + the Evaluation on process Ministry of Agriculture Representative		SRFMP documents on OIV project site visits reports
consultation to develop the terms of reference for the Institute Audit	Need to evaluate the Institute activities since 1977 to 1984	Understanding of various types of Audit	07/13-18/84	-The Sahel Institute	None of understanding	Interviews, brainstorming, etc/....
consultation for identifying potential candidates for general studies in U.S.	Assess financial background of potential candidates	Get experienced candidates in different fields	06/19/84	Mission GDO + candidates	First list of potential candidates	Interviews, tests, brainstorming, etc.....

SRFMP - MALI

<u>Consultations/</u> <u>Training/T-Workshop</u>	<u>Assessments</u>	<u>Recommendations</u>	<u>Dates</u>	<u>Participants</u>	<u>Outcomes</u>	<u>Processes & Materials</u>
Regional Conference in Niamey-SRFMP	Regional commitments to improve financial manag.	Improve training skills of the teams members and discuss specific issues	16-28/10/83	All teams members, HC coordinators, Washington members + VIP+USDA+USAID	Better understanding of SRFMP objectives	brainstorming, handouts flip charts
Workshop on the SRFMP proposed basic acctg manual with the Controller's office	Need of a more complete Accounting system to reflect USAID & HC financial requirements.	Get selected projects Accountants perceptions during a workshop session	6-11/04/84	-Controller General + -Financial Analysts &	Better understanding of the double entry system	Documents, brainstorming, flip charts, handouts case study, action training.
Workshop USAID Project Officers importance of financial management	a need for financial management training	Participation in finan- cial training workshop seek expertise for financial matter	10/04/84	-Assistant -USAID Mission In Mali -USAID Project Officers	Awareness of financial aspects in Project monitoring	Documents, brainstorming, flip charts, handouts action training
Workshop with GRM the SRFMP/M proposed basic acctg manual in discussions	Need of a more complete basic acctg system to reflect USAID & HC financial requirements	Awareness of the impor- tance of the acctg system & financial reporting in project design & implementation	12-14/04/84	-GRM coordinators, -Projects Accountants & Directors	SRFMP perceived as a tool of improving management skills	Brainstorming, handouts, flip charts, case studies, action training
Workshop on Planning & Budgeting	Need perceived during project sites visits	Get USAID Project Off. GRM Proj. Coordinators & Accountants, Control- ler Office financial Analysts in training session on Planning & Budgeting	21-24/05 & 29/05-01/06 1984	-USAID Project Off -GRM Proj. Coordinat. -Controller's Officer Financial Analysts -Project Accountants	Understanding & use of Planning & Budget as management tools	Brainstorming, handouts, flip charts, case studies, manuals of Planning & Budgeting, Action Training
Regional Conference in Niamey	Critics and appraisal of SRFMP team efforts/ (strengths & weakness)	Better coordinating efforts & exchanges of developed materials	04-08/06/84	-All teams members + Washington+USDA+USAID	Positive efforts in im- proving management (2 years is not enough)	Brainstorming, case presentations of materials developed, flip charts, role playing, etc...
Workshop with ISMA on basic Acctg manual	Need of training in auditing of members of. The Inspection of the Ministry of Agriculture	Develop an audit trail + an audit manual, & training in auditing standards	15,16,20/06 1984	-ISMA team + Ministry of Agriculture Economic Advisor	Coordinated work plan Documents of coopera- tion	Brainstorming, case studies flip charts, etc....

ANNEX B

TRAINING AND ACTIVITIES SUMMARY BY COUNTRY

This Annex is arranged into seven sections as follows:

	<u>Page</u>
. Senegal Training and Activities Summary	72
. Gambia Training and Activities Summary	79
. Niger Training and Activities Summary	85
. Upper Volta Training and Activities Summary	91
. Mali Training and Activities Summary	98
. Cape Verde/Mauritania Training and Activities Summary	104
. SRFMP Regional Workshop Training and Activities Summary	107

TRAINING AND ACTIVITIES SUMMARY - SENEGAL

Introduction

On June 15, 1983 the Senegal based SRFMP FMT officially commenced operations with the arrival of the Senegal FMT leader. In-country training activities did not begin, however, until after August 31, 1983 when the Country Protocol was signed between USAID-Senegal and the Government of Senegal (GOS). Although the intervening time period represented a delay for the Senegal FMT, this time was productively used to settle in-country administrative and logistical problems and begin some non-Senegal related preliminary training activities (Mauritania and Cape Verde). The actual amount of delay experienced cannot accurately be determined, however, as none of the planning documents for the Senegal FMT explicitly took into account the anticipated down-time associated with team start-up activities. The Senegalese Team Member was brought on-board September 1, immediately following the signing of the Country Protocol. In-country training-related activities began shortly thereafter.

Training Approach/Methods

The training concept and methodology envisioned for the Senegal-based FMT is the Action-Training Model as developed and described by the Development Project Management Center (DPMC) (see "An Action-Training Strategy for Project Management", 7/10/77 DPMC) using the indigenous model for delivering training. Specific activities under this approach consist of the following:

- Project financial assessment visits
- SRFMP project intervention visits based on the above assessments
- Group Training/Assessments in the form of separate Workshops for Project Officers (USAID) and Project Directors/Project Accountants (GOS)
- Participation in Regional workshops with other FMT's
- Use of short-term consultants for specific U.S and Senegal based interventions
- Development of various training materials including newsletters, video training modules, workshop materials and accounting systems (design and documentation)
- Use of USAID Controller staff (Checkers) for specific SRFMP interventions
- Coordination/Cooperation with the Host Country counterpart in targeting training needs and transferring technical skills (institutionalization)

1. Project Site Visits

Two types of project site visits have been conducted by SRFMP, project assessment visits and project intervention visits. Both types of site visits have involved SRFMP, USAID Controller staff, and short-term consultants (U.S. and Senegalese).

The purpose of the assessment visits has been to determine the quality of the accounting process at individual projects and determine specific training requirements. This assessment was translated into a set of specific recommendations for financial management improvement at each project and was used to determine and prioritize financial training requirements at project sites. A total of twenty of these assessment visits covering twenty projects out of a potential 24 local currency projects have been made since signing the Country Protocol in August of 1983.

Fourteen interventions have occurred as follow-up to the assessment visits covering twelve projects. With the exception of three site interventions, two of which were of three days duration and the third of two weeks duration, all site visits have been of one day or less in duration. The site visits were conducted by the SRFMP Team Leader, Team Member and a Senegalese consultant. Projects which contained local currency accounts which were to be assessed and subsequently receive training were identified from the USAID Controller's records. Project visits were subsequently arranged directly by the SRFMP team.

2. Group Training

SRFMP group training activities have been conducted on eight separate occasions for the following audiences:

- FMT's in the Sahel
- USAID Project Officers and Controller Staff
- Project Directors and Accountants
- Representatives from the BGM and MOF
- Regional SRFMP Conference (Niamey, Dakar)
- USAID Project Officer Workshops (Sali Portugal, Senegal; February 2-3, 1983)

The objectives of this last workshop were to:

- Sensitize and commit USAID Project Officers to enhancing project financial management
- Present results of initial project assessments to individual project officers
- Based on the above collaboratively develop a plan of corrective and/or improvement actions for the projects
- Clarify responsibilities of the project officers in the certifications process

- . Initiate collaboration with the Bureau of Organization and Methods (BOM-GOS)

The workshop was structured to provide an orientation to SRFMP, 121(d) certification and other relevant subjects during the morning sessions for each of the two days of the workshop, while the afternoons were devoted to reviewing specific projects with the project officer. Attendees received copies of the SRFMP Simplified Accounting System in both French and English, an accounting system review checklist developed during the training and an official USAID memo "Payment Verification Policy Implementation Guidance." Additionally, a series of recommendations aimed at improving financial management of local currency project accounts was developed and distributed.

c. Project Specific Workshops

Two project specific workshops have been conducted. The first, concerning the Irrigated Perimeter project (685-208) in Bakal, trained 10 accountants in the use of the SRFMP system. The purpose of the workshop was to train and identify one project accountant and develop a pool of others for future use. One accountant was selected from this pool at the end of the five-day session. Another project-specific workshop was conducted for the SAED Project (685-0218) in Saint Louis on petty cash procedures. Five SAED accountants were trained during this two-day session. The latter training at SAED consisted of one day of course objectives orientation including definition of training purpose, objectives, rationale, participant roles and materials distribution and one day of SRFMP systems training. The course was designed to allow trainee discussion of subjects covered, and a substantial overview of the SRFMP accounting system, as well as description of the procedures to be used in installing systems in the project.

d. Other Training Activities

A newsletter, "Le Courier du Comptable", was created by the FMT for distribution to project accountants, BOM, USAID staff and others. This is a quarterly publication containing articles on relevant accounting developments for local currency projects. Additionally, the FMT is in the process of developing a video instruction tape along with an English and French transcript for use in SRFMP accounting system training.

Evaluation of Senegal Project Site Visit Training

In an action training construct project assessment visits are one training component leading to a defined, desired outcome. Project assessment visits are also the initial stage in defining project specific training needs. SRFMP has managed to collect project specific baseline data and target desired outcomes on a project specific basis, however, several weaknesses are apparent in this process.

- . SRFMP did not develop a consolidated training needs assessment analysis for the entire country. The leap from project assessments to workplan activities is intuitive rather than explicit.

- . Capabilities of project accountants are not thoroughly analyzed and it is difficult to determine the training requirements for each project. Recommendations for training are, however, rather specific but do not reflect the project-specific training requirements expected in a highly targeted training approach utilizing Action-Training techniques.
- . Use of local short term consultants to analyse projects is appropriate insofar as SRFMP has used them. Highly detailed project FM systems descriptions have been the result of these analyses. The connection between these descriptions and the recommendations for FM improvement is not particularly clear, however. These studies tend to concentrate more on the accounting system profile rather than the training needs.
- . The project assessments lack documented input from other parties involved in the FM of the project, including the USAID Controller, USAID Project Officer and Host Country counterpart.

Project intervention visits have had noticeable effect on the quality and configuration of the FM systems being maintained at the projects. Tremendous variation in the levels of impact were noted among the projects visited. Specifically, some projects had prepared but were not using the ledgers of the SRFMP simplified accounting system, while other projects had opened books which incorporated the components of the SRFMP system without using the specific ledgers and procedures. Deficiencies noted in this regard included:

- An inordinate amount of time between the project assessment visit and follow-up activities (up to one year in some cases).

Difficulty in determining what the specific objectives were for some visits and what the outcome was.

Lack of substantial OJT during some site visits. The trainer did not work with the accountant to organize his files, determine opening balances in the new ledgers, nor prepare project specific procedures and system documentation, rather, much time was spent further explaining how and when the SRFMP system was to be used (i.e. this was an orientation as opposed to OJT activity).

2. Evaluation of Group Training

The three categories of training which have been conducted (SRFMP staff regional training, project officer training, and project staff training) are generally perceived by the sample of participant responses taken to be beneficial and needed. Based on a general analysis of project baseline data collected the group training conducted is directionally focused properly, although it is difficult to draw

conclusions about the quality or quantity of the training. The following observations have been made and provide some insight into the effectiveness of the group training process.

a. Project Officer Training

Project officer training was conducted at Sali, Portugal during February 2-3, 1984. Generally the participants were favorably disposed to this training workshop, however comments on its effectiveness and utility varied. Weaknesses in the training that were noted included:

- . Lack of follow-up of the recommendations developed during the workshop.
- . Lack of active participation in the execution of the workshop by the USAID Controller's office. Given the nature of the material covered in the workshop, clarity and focus could have been added by the Controller's office. For example, several Project Officers indicated a continued lack of understanding of precisely what 1034 back-up detail was adequate for a project.
- . Given the apparent differences among FM capabilities of Project Officers (and/or their assistants) some participants naturally gained more from the workshop than others. Some participants, therefore, felt that their time could have been better utilized with a more specific targeting of topics.
- . Project Officers generally felt that the project specific assessment reports used in the project reviews with each project officer would have been more beneficial and effective if they could have read their report prior to the review.
- . Training was not adequately job-specific. For example, specific budget monitoring techniques (reconciling PILS, Quarterly Financial Status Report, and Project Budgets) were not done, Budget formulation techniques were not covered. Specific subjects mentioned by participants which the workshop could have covered are project management systems and AID Project Manager Financial Management roles/responsibilities.

b. Evaluation of Project Specific Workshop

Two project specific workshops have been conducted, the training performed at the SAED project in petty cash procedures and the SRFMP simplified accounting system, and the accountant training/recruitment workshop for the Irrigated Perimeters project in Bakel.

The training performed at SAED and Bakel was useful but it stopped short of implementing OJT on-site. It was left to the accountant to organize files, develop opening balances for the new system, set-up the ledgers, and adopt and document the specific accounting procedures for the

project. There is some discrepancy between the totals for number of accountants trained according to SRFMP records and as determined by the evaluation. The accountants as of 07/12/84 had not yet implemented the system and indicated that they would not do so until the FMT returned and assisted them in executing the activities mentioned above. From SRFMP records it was difficult to ascertain the level of expertise of the accountants or the specific condition of their accounting system.

c. Evaluation of Other Training Activities

Three additional training activities have been undertaken by the FMT in Senegal, specifically:

- . Video Instruction
- . Quarterly Newsletter
- . Development of Accounting System and Procedures for the OMVS project.

The video instruction training package had not been completed at the time of the evaluation. The basic concept of the package, however, appears to be sound. As there was no documentation concerning its proposed contents, methodology, length, target audience or mode of delivery no evaluative comment can be made on its proposed development.

The quarterly newspaper, "Le Courier du Comptable", is a good concept which has been well executed. The content of the newsletters released incorporates project assessment results and general AID financial concerns. The distribution includes:

- . USDA (SRFMP Headquarters)
- . Local Currency USAID Projects
- . BOM (Bureau d'Organisation et Methodes)
- . Project Officers
- . Host Country Coordinator

In terms of content the FMT uses what data are available to determine content (i.e. assessment data, general conversations). A formal survey of all parties (eg. letter questionnaire) on the distribution list would be an additional instrument which could help focus content more precisely.

Development of the accounting system for the OMVS Ground Water Monitoring Project (625-0958) was a unique assistance effort designed to address the specific needs of this larger, complex project. As there has been no training performed to date, comments can be made only with regard to proposed arrangements and materials developed thus far. Based on a cursory review of the proposed system and the comments of those involved with its development (USAID Controller's office, FMT, Project Officer) the system would appear to address the requirements of the OMVS project and exceed substantially the requirements of the SRFMP Simplified Accounting Manual. There was no documented proposed training agenda or plan at the time of the evaluation.

Recommendations for Senegal SRFMP Training Program

Recommendations for the Senegal-based SRFMP are provided below:

- The FMT needs to perform more thorough and documented assessments of its projects. Examples of the level of detail of these assessments would be those performed in Upper Volta, Niger and Mali by the resident FMT's. This should include profiles on project accountant capabilities.
- The FMT should use local CPA firms to assist in performing project assessments to supplement their own efforts. The FMT should then use these same firms to assist with training follow-up. This will lighten the heavy burden currently placed on the FMT due to the large number of projects and their geographical dispersion. Additionally the use of these firms will help establish a core of locally qualified private firms capable of continuing SRFMP activities after SRFMP has left the country. It may be necessary to organize training programs to instruct and qualify the staff of these firms in SRFMP techniques and AID requirements.
- The FMT should consider examining and using training materials developed by other FMT's, most notably: Upper Volta accounting system, operational instructions, and assessment forms; Niger assessment forms; Niger filing system; and Mali assessment forms and training needs analysis.
- The FMT should, in conjunction with the USAID Controller, Mission Director, SRFMP Officer and HRD Officer, develop a training program for Project Officers. It is unrealistic for either SRFMP or USAID to expect qualitative, lasting financial management enhancement to occur at the project level if Project Officers are unaware of project financial management needs. (This issue has been raised previously--see "Sahel Financial Management Project--Survey Report", September 2, 1983.)

TRAINING AND ACTIVITIES SUMMARY - GAMBIA

Introduction

Training Approach/Methodology

The training concept and methodology for The Gambia differs significantly from countries where other FMTs are based in that the training focuses on non-project-specific financial management training for government organizations. In this sense the training model for The Gambia reflects the Action-Training Indigenous Model without a project consulting component. The preliminary draft training plans proposed by the short-term consultancy of W. M. O'Reilly & Company provided the basis for designing the courses ultimately developed by the FMT. Specific FMT training and training-related activities in The Gambia consist of the following:

- Surveys of selected government agencies to determine specific financial management training needs
- Design, development and execution of a financial management course based on the above
- Simultaneous identification and selection of appropriate candidates for training
- Development of library and other resource facilities

1. Financial Management Training Surveys.

The surveys upon which the courses are based are a combination of formal survey techniques (letter questionnaires, analysis of formal participant applications) and less formal assessment techniques such as personal interviews, document reviews and job activity observation. The procedures employed by the FMT in The Gambia consisted of:

- Interviewing over 20 permanent secretaries and their principal accountants using a structured interview format
- Development of two documents compiling detailed descriptions of financial problems in The Gambia and perceptions of the capabilities of a good financial manager as seen by the above interviewees and other government employees
- Analysis of formal applications submitted by potential candidates
- Review of documents previously prepared analyzing financial management training needs of The Gambia (i.e. W.M. O'Reilly & Co., available Gambian government accounting standard documents)
- Interviews with USAID staff, most notably the Controller and AID Representative

2. Synthesis of Financial Management Training Course

Based on the above information a financial management course was developed for mid-level financial managers. The course was structured to provide three hour instruction four days/week over a 12 week period for 27 students covering the following topics:

- Management/Supervision (3 weeks)
- Budgeting (1 week)
- Accounting (4 weeks)
- Auditing (2 weeks)
- Financial Management/Closure (2 weeks)

A 550 page course textbook was developed for student use as well as lecture notes and materials for the instructors (i.e. handouts, notes, transparencies, lesson plans). Assessment of student performance and course effectiveness was accomplished by measuring:

- Attitudes of the participants and their superiors toward general and financial management before and after the course.
- Cognitive pre- and post-course financial management skills on three of the technical subjects (Supervision, Budgeting, Accounting).
- Quality of weekly logs maintained by participants for documenting perceptions of job improvements during the course.
- Participant perceptions of their knowledge of financial management both before and after the course.
- Participants perceived general improvement in financial management recorded at the end of the course.

Other teaching techniques built into the course included:

- Group work
- Role play
- Field trips
- Quiz contests
- Lectures
- Group discussion
- Guest speakers
- Proverbs
- Quotes from permanent secretaries regarding good financial manager capabilities.

An evaluation methodology was formulated for the course which included analysis of the data noted above as well as a participant evaluation of both the course and the instructors. A formal certificate of completion was provided to all successful participants.

3. Selection of Candidates for the Financial Management Course

Selection of candidates for the course was based on the recommendations of the ministry (usually the Permanent Secretary) from which the participant came as well as the data provided in the formal application. It is not clear what the precise method for choosing the participants was -- presumably everyone applying and/or recommended was admitted to the course. The second course was to begin August 27, 1984 and had more applicants than slots available -- in-part owed to the positive feedback and success of the first course. It is not clear how the selections will be made for the second course.

4. Development of Library and Other Resource Facilities

The FMT, in an effort to establish a resource and reference facility for the project, has begun developing a library for financial management materials and has implemented a financial management newsletter. Additionally, as a result of the efforts of the Team Leader, government manuals related to the government accounting guidelines, procedures and standards have been collected, reproduced and distributed to course participants. These manuals include Financial Instructions, General Orders, Budget Manual, Accounts Manual, Stores Regulations, PSC Regulations, Audit Handbook, and the Internal Audit Handbook; all of which describe and provide the basis for Gambian government accounting. These manuals, most of which were never seen before by the participants in spite of their responsibility to comply with them, are in the library and were acknowledged by all participants interviewed to be an invaluable benefit of having attended the course. The library maintains a Dewey Decimal System and contains approximately 148 textbooks in addition to the above documents. The "Financial Management Newsletter" began on May 1 and is published monthly. Its stated purpose is "to keep interested persons informed on events which affect financial management in The Gambia." It has generated interest from some government ministries, parastatal organizations and private institutions for subscriptions.

The Gambia Training Program Evaluation

This evaluation cannot comprehensively and exhaustively address the complete details of training modifications needed, desired, and feasible with regard to The Gambia SRFMP training program. The reader is, however, referred to the evaluation previously conducted (i.e. "Sahel Regional Financial Management Project, The Gambia; Internal Evaluation Report; May 12-June 6, 1984") for a relatively detailed analysis of the Gambia training program and with which this evaluation basically concurs. In addition, assessments provided herein address supplementary and/or new subjects not addressed in the previous evaluation.

1. Evaluation of Financial Management Training Survey

The methodology used to develop the course, although yielding a reasonably good product, was relatively unstructured and undefined. Although the evaluation team was unable to identify an analytical document which compiled, correlated and synthesized the available data and information into a training plan strategy, there are clear correlations between the survey data, the course content, and overall training

approach. The W.M. O'Reilly & Company report mentioned previously provides an example of the type of analysis document which would be appropriate in pulling together the bits of data and information collected during surveys to support training development.

The information collected and used in course development is appropriate. However, the immediate superiors of some of the participants were not consulted on the content definition of the course. Some concern was expressed by these managers to be included in the process of defining course content.

2. Evaluation of the Financial Management Training Course

All parties felt that the course was a tremendous success. Especially highly praised were the participatory techniques employed during many of the classroom activities. In particular, the dynamic teaching skills of the Team Leader and his counterpart were perceived to be effective with the participants. The course requires improvement, however, on the following:

- Organization of Lecture Notes -- It was difficult to follow the lecture note manual prepared for the instructors of the course. One doubts that an outside instructor who did not prepare the course material and notes would easily be able to use the lecture notes to provide instruction.
- Use of Visual Teaching Tools -- Although some visual teaching aids were used during the course (primarily transparencies) the textbook often failed to use exhibits such as flowcharts, matrices, and other graphic illustrations favoring instead the use of verbiage.
- Orientation of Academic and Job Specific Course Material -- While the course material attempted to strike a reasonable balance between academic and job specific subjects, the academic content tended to dominate the latter. There is a clear need in this type of training, especially if it is to reflect the Action-Training model, to minimize academic instruction -- conveying the academic principles and concepts through application oriented instruction using live data and information. Such a course revision will require substantially more research and preparation based on the specific job responsibilities of the participants for each session of the course.
- Formal Follow-up of Trainees -- A formal follow-up mechanism to evaluate post-course effectiveness is not in-place at this time, although during this evaluation such an activity was discussed.
- Marketing of Course -- Students interviewed were apprehensive before taking the course due to uncertainty about what the course was to accomplish and how it was to be conducted.

3. Evaluation and Selection of Candidates

Candidate selection, although apparently successful, is not clearly documented. Observations during the evaluation tended to support the inclusion of USAID project accountants for training—ones which the policy of The Gambia training program being not to take a project-specific approach to training activities, had tended to ignore. Discussions indicated an advantage to including some project accountants in training sessions.

4. Evaluation of Library and Other Resource Facilities

The establishment of the training course library is an excellent means of providing a capability for enhanced training impact during the course and continued participant self-instruction and skill enhancement once the course is completed. The only negative factor in this activity is the lack of funds to expand the library further, especially with regard to budgeting and planning materials.

The "Financial Management Newsletter" provides an initial step for developing a regular forum for both public and private financial management professionals. Its immediate popularity is evidence of the need for its services. The continued maintenance and programming of the newsletter is a questionmark insofar as its existence is tied to the energies and motivation of the FMT, especially the Team Leader.

Recommendations For The Gambia SRFMP Training Program

- SRFMP should modify course content to reflect job-specific training requirements more closely. The perceptions of the immediate supervisors of participants as well as the specific job requirements of the participants themselves should be taken into account prior to the start of the course.
- SRFMP should compile in one analytical document the training needs assessment for the country. This document should provide a clearly detailed definition of the Gambia training program, the rationale upon which this program is based, and the data used to support this reasoning.
- SRFMP should add more visual and graphic devices such as charts, graphs, exhibits, flow-diagrams, and matrices to the course textbook. For example, budget flowcharts of the government's budget process would be a useful document for financial managers and be a clearer, faster presentation technique than the present verbal description.
- Lecture notes and teaching aids need to be better organized so that it is possible for different lecturers to follow the same set of notes effectively and so that the course can be easily replicated.

804

- Specific and documented procedures for participant selection should be established.
- A formalized and documented program of participant follow-up should be established in order to determine the intermediate to long-term impact of the course.
- SRFMP should consider a more "up beat" marketing of its courses in order to create a larger and, perhaps even more talented pool of applicants as well as increase demand for in-service training courses in financial management.
- An explicit strategy for maintenance and continued development of auxiliary resources should be established. This would include targeting of specific materials for inclusion in the library, identification of costs and funding sources, and execution of a program to accomplish these plans. The key to this recommendation is insuring that the library, newsletter and other facilities do not collapse or end with the departure of SRFMP.
- SRFMP should consider offering a separate course on auditing techniques as well as a separate course on inventory management and accounting.

TRAINING AND ACTIVITIES SUMMARY - NIGER

Introduction

On May 3, 1983 the FMT arrived in-country, but despite earlier assurances the protocol was still not signed at that time. This situation continued until August 10, 1983, causing severe delays and disruption of the SRFMP FMT's activities. Not until the following April did the FMT begin its first mandated and logical step toward formulating a rational training program for Niger.

Training Approach/Methodology:

In order to understand the training approach and methodology in Niger it is critical to understand the events described above. During the waiting period for the signing of the protocol the government did not allow the FMT to perform any official activities. The FMT did, however, work under the direct supervision of the USAID Controller's office. All work performed was consequently defined by the requirements of the USAID Controller's office. The training model envisioned for Niger was the same as that previously described for Senegal with the exception that the SRFMP Team Member was not a Nigerien but rather, a Malian. Consequently the FMT did not begin to develop a complete training program for Niger until April, 1984 and has only recently (June) completed and submitted one. Training activities in Niger have consisted of the following:

- Isolated series of project-level technical assistance efforts aimed at ameliorating immediate problems which the USAID Controller had identified
- Monthly workshops on specific financial management topics provided to project accountants as a group
- Project needs assessments

1. Project-Level Technical Assistance

Six instances of technical assistance were provided between May 3, 1983 and April 7, 1984 and are listed below. None of these efforts was based on a training program developed as the result of a training needs assessment.

- Forest and Land Use Planning Project (FLUP, June/July 1983 and follow-up thru 1984) -- Performed a pre-audit analysis of the project in an attempt to identify specific financial management problems and develop a technical assistance program to ameliorate them
- Agriculture Credit Training and Guidelines Technical Assistance for Project Productivity Niamey (June, 1983) -- Analysis, system design and training for agricultural credit component of project; Used Training Materials Development Specialist (SRFMP)

- Workshop on Inventory Control (October, 1983) -- provided to project accountants at the SRFMP FMT headquarters in Niamey
- Pre-audit Study of the Taroua Project Gestion de Paturage (November 1983) -- Comprehensive review and analysis of financial systems of project; utilized local Nigerian accountant for some of the effort
- Procurement and Inventory Management Procedures of the Nigerian Government (February 1984) -- A synopsis of the procurement procedures and regulations for sole source and competitive procurements, inventory procedures and related regulations, and various related laws and decrees
- Counterpart Fund Analysis of the Ministry of Planning and USAID (March) -- Review of accounting practices and reconciliation of funds for PL-480; performed by short-term Washington-based consultant

Each of the above was mandated by the USAID Controller and performed by the FMT or a SRFMP short-term consultant. Actual system development and installation occurred only in the case of Project Productivity Niamey while only one training workshop was prepared and executed -- on procurement and inventory management. In all cases action training approaches and methodology were not used in a consistent fashion. Each of these efforts generated well documented outputs in the form of reports. However, these efforts were not premised upon a thorough analysis of local currency project training needs.

Follow-up project site interventions did occur in the case of FLUP, however, whereby during the period of November, 1983 to April, 1984 the FMT provided highly focused project TA on payroll and inventory based on the improvement plan developed during June - July, 1983.

2. Monthly Financial Management Training Workshops

The FMT initiated a monthly workshop specifically for project accountants in March 1984. The topics of the workshops given in March, April, and May were, respectively: SRFMP Simplified Accounting System, Overview of the Project Accounting Requirement and Reimbursement Process and Accounting for Encumbrances. The June session was cancelled; however, the July and remaining sessions are planned to take place. The exhibit on the following page provides the schedule of topics for the remaining sessions. It should be pointed out that while the FMT was unable to complete formal project-level training needs assessments until June, 1984 it did gather information on a project specific basis in order to assist in focusing their efforts, eg. profiles on educational background of project accountants and IG audit reports. Until the needs assessment was performed, this gradually growing body of knowledge had to suffice for directing the FMT's efforts in Niger. The workshops were coordinated closely with the USAID Controller's office both in the development of material and execution of the workshop.

**SCHEDULE OF SRFMP
MONTHLY MEETINGS WITH USAID PROJECT ACCOUNTANTS 1984/1985
To improve Financial Management Practices in USAID Projects**

TIME

8:30 to 12:30, 15:00 to 18:00

PLACE

SRFMP Training Center (House 98)

<u>Date</u>	<u>Subject</u>
March 30	1. Financial Management Model
April 27	2. Cash Management Reimbursement
May 25	3. Accounting for Encumbrances
June 29	4. Payroll Management
July 27	5. Niger and USAID reporting
Aug. 31	6. International Control
Sept. 28	7. Inventory Management and Procurement
Oct. 26	8. Planning/Budgeting
Nov. 30	9. Accounting Systems Design
Dec. 21	10. Planning for Computers
Jan.	11. Financial reports analysis
Feb.	12. Development Project Management

3. Project Needs Assessments

Although formalized training needs assessments have not been conducted, project-level financial assessments were conducted and completed in June, 1984. The project-level financial assessments were based on a detailed set of three questionnaires, one set for Project Directors, one for project accountants, and one for USAID Project Officers. A six-month workplan for the period March, 1984 - September, 1984 was developed based upon these assessments and represented the training activities proposed for the FMT. This workplan has been submitted to both SRFMP/W and the USAID Controller. The USAID Controller refused to approve it (as of the time of this evaluation) because it did not support immediate certification needs. The project financial assessment was performed simultaneously with the 121(d) Certification review of local currency projects.

Niger Training Program Evaluation

In evaluating the Nigerian SRFMP training program one should keep in mind that the FMT has only recently undertaken its training program as envisioned under the Action-Training model and the activities as described in the project paper. This evaluation therefore, has examined some effects of training based on the unplanned and unscheduled activities which the FMT has been involved in over most of its first year of operation. Where possible, however, comments have been made on the training program with regard to its original intent.

1. Evaluation of Isolated Project Technical Assistance Efforts

Two of the technical assistance efforts were examined in this evaluation, FLUP and Project Productivity Niamey. SRFMP's training input for these two projects included components of accounting systems such as the inventory control system and the purchase order system. SRFMP installed a manual perpetual inventory control system. However, it does not have the data or the capacity for costing or valuing inventory. Additionally a purchase order system had been implemented based on SRFMP's recommendations. The USAID Controller had already installed and was overseeing the operation of a double entry ledger-based accounting system. Project Productivity Niamey had installed the Agricultural Credit Control System recommended by SRFMP. The simplified Accounting System had not yet been installed at the time of evaluation; however, the accountant had prepared the ledgers and was in the process of preparing the opening balances and reorganizing files.

In general, SRFMP has made significant contributions in enhancing the financial systems and expertise of the two projects. SRFMP's methods and techniques of intervention were consistent with the Action-Training approach and positive results, although exceedingly slow in coming, were, in fact, being achieved. The weakness in this process with regard to the two specific projects is a clear lack of coordination with USAID Controller activities at the target site. The USAID contract accountant providing TA to these two projects and other local currency projects indicated that he has virtually no contact with the FMT in coordinating, planning or executing his activities.

2. Evaluation of Monthly Financial Management Workshops

The monthly workshops, begun in March, 1984, represent one of the real successes in the Nigerian SRFMP program. All parties involved including project accountants, project officers and USAID Controller staff agreed on their utility, especially the participatory training techniques. This activity represents one of only two examples of genuine SRFMP/USAID Controller collaboration in financial management, planning, coordination and execution which this evaluation was able to identify. Overall this appears to be an effective forum for training project accountants, facilitating the constructive flow of information and technical guidance between the USAID Controller's office and the projects, and testing potential training concepts and topics with projects before expending significant levels of SRFMP resources in potentially risky training events. However the participation of USAID Controller staff and USAID Project Officers and staff needs to be expanded significantly.

3. Coordination of Project Training Needs Assessments

The lack of a single coordinated and formal analysis of training needs based on detailed project-level financial assessments is a weakness in the overall training needs assessment process. Presumably, the workplan, based on the project financial assessments, represents a tactical operating document which would be one output of a comprehensive analysis of the project baseline data. The lack of a detailed analysis, however, requires an intuitive jump from the detailed hard data collected to the operating plan proposed.

Another weakness in the training needs assessment process is the lack of USAID Project Officer input into the assessment process. Although the FMT made a diligent effort to involve USAID Project Officers formally in the assessment process, not one questionnaire was returned by USAID Project Officers during assessments of their projects. Clearly, if the FMT is to maximize its effectiveness and utility, cooperation and collaboration must be forthcoming on the part of USAID Project Officers.

The tripartite assessment concept formally involving the project director, project accountant, and USAID Project Officer is an excellent idea which was well developed by the FMT. Its utility, however, was reduced by the lack of respondents as explained above. The final report prepared for each site visit assessment was thorough and well presented.

Recommendations for the Niger SRFMP Training Program

- Develop a consolidated analytical basis for the SRFMP training program in Niger. This should be based on the financial assessments and should provide a logical link between these assessments and all activities proposed in the workplan.
- Integrate and coordinate training activities with the USAID Controller's efforts involving local currency projects. The lack of formal involvement of the USAID Controller with projected SRFMP training activities exacerbates project coordination and cooperation

problems. The FMT Team Leader must assume a more assertive leadership role in representing SRFMP interests with the USAID Controller and the Mission in general in order to ensure that maximum benefits are obtained.

- Disengage from any activities which are not consistent with the SRFMP workplan. The FMT is not and should not be used solely as an extension of the USAID Controller staff.
- Continue monthly financial management workshops and expand participation of USAID Project Officers and Controller staff. This may require the intervention of Mission management to persuade the USAID personnel to become involved.
- Project officers should be required to participate in the financial assessment process through their responses to the FMT assessment questionnaire.
- SRFMP should present a workshop to provide USAID Controller staff and Project Officers more background on its objectives and methodologies. Specific topics in this workshop should include Action-Training theory, methodology and techniques, experiential learning techniques, and participatory training and management techniques. Such a workshop should promote better understanding of, and collaboration between the SRFMP FMT and the USAID Mission. Additionally, this workshop could provide an excellent opportunity to review specific project assessment results and training proposals.
- SRFMP should update its assessment files to make them more consistent with assessment reports. These files should contain current records of intervention activities and outcomes.
- SRFMP should involve local accounting firms in the training program in both project specific interventions and group training events. This should be aimed at developing supplemental expertise in local institutions.
- SRFMP should encourage both USAID and the host country government to allow FMT instruction at ENIA as originally proposed in the Country Protocol. Coursework should be based on the training analysis document but should also draw from material developed under other SRFMP FMTs such as The Gambia's. Inventory management and control and auditing are particularly relevant topics for this course.

TRAINING AND ACTIVITIES SUMMARY - UPPER VOLTA

Introduction

On June 4, 1983 SRFMP-Upper Volta officially commenced FMT operations. The Team Leader was able to commence activities immediately even though the country protocol was not signed until September 26, 1983. During this intervening period the Team Leader completed the detailed project budget as well as the detailed activity plan for the first two six-month periods, arranged for and moved into permanent project headquarters, executed logistical arrangements for supplies and personal effects, hired a secretary and the Sahelian Team Member and completed initial project level financial assessments for three of six projects. SRFMP start-up activities were accomplished quickly and efficiently despite the delay in signing the country protocol and a coup d'etat.

Training Approach/Method

The training concept and methodology envisioned for Upper Volta is the Action-Training model as previously described under the corresponding section on Senegal. Specific training and training related activities under this approach consisted of the following:

- Development of a project site visit assessment questionnaire and conduct of project-level assessment visit
- Review of assessment results by the USAID Controller and SRFMP Project Officer with subsequent collaborative development of an accounting system based on both assessment results and a system design proposed by an IQC accounting firm for regional projects based in Upper Volta
- Conduct of training workshops with local currency projects concerning the accounting system noted above
- Project-specific follow-up visits to install the accounting system and train users in its operation with later follow-up visits to install and provide training on revisions
- Identification of additional financial management training needs

1. Development of Project Site Visit Assessment Questionnaire and Conduct of Project Level Assessment Visits

One of the earliest pre-training activities undertaken by the Team Leader was preparation of a detailed site-assessment agenda and data collection document. This document contained a series of questions covering the following:

- General Overview
- Cash
- Purchases and Encumbrances
- Payroll Transactions

931

- . Donor Receivable Account
- . Inventory
- . Property and Equipment
- . Sales
- . Financial Reporting
- . Personnel
- . Budgetary Procedures
- . Project performance

The document was formatted to provide a scoring method for each of the above and provided columns for initial review and periodic three month reviews afterward. Overall, the document conformed to a systems evaluation assessment methodology. This document both provided hard data on specific project accounting system components and procedures and measured the efficiency of these components. It was developed in collaboration with the USAID Controller and SRFMP Project Officer; that is, SRFMP developed the draft document, reviewed it with both the USAID Controller and the SRFMP Project Officer and made changes according to these reviews. This particular pattern of collaboration is typical of the Upper Volta FMT in working with USAID.

. Project site assessments were arranged with the concurrence of both the USAID Controller and SRFMP Project Officer. The DCG staff accompanied the FMT in order to gain experience and skills in financial assessments of projects. Three local currency projects out of a total of six were reviewed by the end of November, 1983, the remainder being reviewed by an IQC accounting firm. The program in Upper Volta of donor organization (CILSS) was reviewed in June, 1984 - the delay being caused by various political and operational problems which prevented constructive SRFMP intervention activities until that time.

2. Review and Evaluation of Assessment Results

Upon completion of the assessment visits, project assessments were formally written in report form for the three projects reviewed. The assessment produced a formal report for each project arranged in five parts, specifically:

- . Statement of Purpose
- . Reference Key (containing project identifying data and code keys for the assesment document)
- . Summary Description Data (containing project descriptive data such as SDOC, EDOC, Grant Amount, etc.)
- . Overall Summary Assessment By Category
- . Analysis of Books, Records, Procedures, and Internal Controls divided into:
 - General Overview
 - Detailed Assessment by category

These reports were produced in both English and French with copies going to the Project Director, USAID Controller, USAID Project Officer, and SRFMP Project Officer. Additionally, using the evaluation reports prepared for three other local currency projects by an IQC accounting firm, assessments were made based on their evaluations. From the assessment data SRFMP developed a training strategy.

3. Accounting System Design

Based on the problems identified in the project assessments conducted by both the FMT and the IQC accounting firm and upon a proposed accounting system developed by the same IQC accounting firm, the FMT and USAID Controller collaboratively designed and developed an extremely well-documented, operationally simple double-entry ledger-driven accounting system. This system, later revised to improve certain aspects concerning USAID accounting requirements, is the foundation for the SRFMP training programme in Upper Volta.

A recent event in the evolution of this accounting system is the preliminary design of an automated version of the accounting system (begun in March, 1984 and completed in July by the FMT). The FMT has completed specification of the hardware type and has identified and received a proposal for systems development from a local data processing services company. All activities in this effort have been on a collaborative basis between the USAID Controller's office and the FMT.

A second accounting system product was developed by the FMT for use in project revenue accounting (Market Fund Accounting Manual). This manual system is a revenue accounting subsystem complementary to the general accounting system developed earlier and is for use with a specific project in Upper Volta having a revenue accounting requirement. Again, this system was collaboratively developed.

4. Workshop on SRFMP Accounting System

The FMT has conducted one workshop (January 11 - 13, 1984) for training. This workshop was specifically designed to train project accountants in the accounting system developed by the FMT and USAID. This workshop was well planned and executed. Planning activities included:

- . Discussion with all identified participants four to six weeks in advance of the workshop concerning course content and techniques
- . Logistical arrangements for workshop site completed approximately three weeks in advance of the workshop
- . Preparation of workshop materials approximately one week before execution, including preparation of flipcharts for accounting system components such as reports, ledgers, and process flow diagrams
- . Organization of workshop activities around a working group concept of six participants per group with a total of four groups handled by two instructors

The workshop was conducted in the following manner:

- Day 1 - Definition of workshop objectives and introductions by both the FMT and USAID Controller staff. Brief overview of accounting system components, data input, process, and output. Immediate application practice of using the accounting system with review of reports and audit trail tracing to demonstrate and reinforce how data flow through the system to final output reports
 - Creation of balanced working groups and practice sessions using predefined accounting transactions as application problems; each group used a flipchart and was required to concur as a group on necessary accounting operations for completion of exercises.
 - Random selection of individuals to perform month-end closing entries on pre-prepared flipcharts
 - Working Group completion of several accounting system reports based on pre-prepared accounting data
 - USAID controller explanation of 1034 form completion
- Day 2 - Similar practice exercises as the first day with different exercise data
- Day 3 - All entries in the system were included in the exercises and individuals were required to complete specific transactions.

The workshop program was extremely well planned, coordinated, and orchestrated by the FMT and USAID Controller. Its content was relevant, specific and operationally oriented. An evaluation form was completed by the participants at the end of the workshop and the participants were asked to suggest topics for future workshops.

5. Project-Level Workshop Follow-Up Visits

Appointments were made with personnel from all projects to provide follow-up for installation of accounting systems and further training. Follow-up assistance included:

- FMT provision to the project accountant of pre-prepared ledgers, accounting manual and separate operating procedures documents (i.e. "cookbook procedures")
- FMT/Project Accountant joint project file organization and on-site preparation
- FMT assistance and where necessary supervision of project accountants in calculation of cumulative opening balances for accounts

USAID Project Officers were included in the above process and were given a half day session on the operation of the accounting system. The

follow-up activities required several days per site. Additional follow-up visits were conducted in order to implement changes in the original accounting manual. These follow-up visits used the same OJT procedures as in the original workshop follow-up activities. Each month SRFMP visits certain projects to insure that month-end closings are being properly executed.

A special training session was provided for a financial management consultant in accounting systems for Cape Verde. The consultant was provided copies of all materials developed.

6. Additional Training Activities

Other training activities of the Upper Volta FMT included:

- Survey and course preparation of training program for Host Country Coordinator staff which included a half day issues and planning session to define and focus objectives and content of the training plan as well as a skills test of proposed participants
- Survey and speculative analysis of USAID Project Officer roles and responsibilities
- Recently begun TA to CILSS in order to ameliorate financial management problems
- Assessment of one non-local currency project with an eye toward providing technical assistance in the future
- Initiation of dialogue with the USAID Controller and the Host Country Coordinator regarding future financial management training assistance
- Testing, evaluation, and selection of a project accountant for a local currency project

Upper Volta Training Program Evaluation

1. Evaluation of the Project Site Visit Methodology, Execution, and Reporting

The assessment questionnaire provides for an excellent, concise and clear summary of the financial condition for the project. It highlights weaknesses in a project's financial management and, therefore needs for financial management training.

The reporting of assessment results was done in a professional and highly efficient manner. The report's distribution was thorough and appropriate, and personally delivered reviews of the report were provided by the FMT to clarify, emphasize, and generally maximize the utility of the report. The evaluation team was most impressed with the general approach taken in the assessment: it conformed to the protocol and techniques which one normally finds practiced in the United States by private consulting and auditing organizations when formulating and executing management and financial audits/reviews for small-to-medium

sized organizations. The only weakness in this process was the lack of a consolidated training needs summary for the country-wide training program. Although the six-month workplans were based on thoughtful analysis of the assessments and other data, the intervening step represented by a formal, analytical training needs document was missing.

2. Evaluation of System Design Activities

The systems documentation developed for the accounting systems in Upper Volta is excellent. The technical manual is well-written, containing facsimile documents where appropriate, specific examples of every transaction in the system, a transaction summary of these for easy operator reference when executing any specific transaction, as well as a clear index allowing the system user rapid access to any part of the system. Additionally, the manual provides a month-end closing checklist for use by the project accountant. This document is like a "cookbook" and takes the project accountant in great detail through every step needed to close the books for the month-end report, as well as open the books for the following month. The user does not necessarily have to be an accountant. Finally, the manual provides an accounting system review checklist for the Project Director which is excellent for review and verification of the accountant's work each month.

The preliminary design document for the automated accounting system is extremely well organized and conforms to professional standards for system requirements. The document provides a very good basis for software development analysis. The only components lacking in this document are specification for file sizes and format, data elements, transaction volumes and process algorithms.

The revenue accounting manual was equally well executed. Overall, the standards of documentation, degree of utility and creative approaches are extremely appropriate. The only significant weakness pertains to the use of flowcharts. The manual would benefit from the use of system level and transaction level flowcharting and, with that, could be the basis for systematic problem solving approaches.

3. Evaluation of Workshop

The workshop was well conceived, planned, and executed. Participants were surveyed for their input; the topics were well defined; the attention to detail in the planning and execution was superb. Collaboration between the FMT, USAID Controller, and the SRFMP Training Materials Development Specialist was excellent.

4. Evaluation of Follow-Up Visits

Follow-up visits were well coordinated with the workshop activities. In workshop follow-up visits the FMT succeeded in installing and making operational the accounting systems as well as training the project accountants. The inclusion of USAID Project Officers in this process was an excellent device for insuring their continued support and independent follow-up of SRFMP efforts. The only weakness noted in the process was the lack of follow-up visit documentation. The FMT acknowledged this and is designing a procedure to correct the deficiency.

Upper Volta Training Recommendations

- The FMT should improve the organization of its files and documentation of all project activities. The Nigerian SRFMP filing system is a model one since it is easily maintainable and efficient. Documentation of all activities, especially follow-up visits, is critical and is an important tool for measuring the effectiveness of training techniques, methodology and philosophy.
- The FMT should consider engaging a U.S. data processing systems consultant to review and evaluate all stages of automation development from preliminary design to systems installation and evaluation. The role of the consultant should not be to do the actual design, development and implementation work but rather to insure that all stages of the effort are consistent with the most recent and effective state-of-the art capabilities. This consultant must be extremely well versed in hands-on development using the procedure being considered (general ledger accounting), software proposed (application languages and operating systems), and hardware environment (most probably IBM PC series).
- The FMT should write an analytical training needs document on which to base its country-wide program. This document should compile, correlate, and analyze data, providing the reasoning used to develop and support conclusions for the training program.
- The FMT in coordination with the USAID Controller and the EHRD Officer should consider collaboratively developing an in-service FM training program for USAID Project Officers.
- The FMT should take advantage of the next regional meeting of the SRFMP to provide a detailed explanation of the accounting system, documentation techniques and training methods employed in Upper Volta. If possible the Upper Volta FMT should reschedule the workshop planned for this purpose in July, 1984 which was cancelled because of logistical problems.

TRAINING AND ACTIVITIES SUMMARY - MALI

Introduction:

On July 25, 1983, the SRFMP Team Leader arrived in Mali. Although his arrival was over one month behind schedule (due partially to Country Protocol signing delays) the Team Leader had been in-country briefly during June on other business and had taken advantage of this time to make contacts at AID in order to begin the process of locating office space, a secretary, a Team Member, and personal housing. Despite logistical coordination problems after the Team Leader's arrival, project operations were well underway by the time that the Sahelian Team Member was brought on-board on September 6, 1983.

Training Approach/Methods

Specific training and training related activities under this approach consisted of the following:

- . Design, development and execution of project financial management assessments
- . Synthesis of above information into project specific training requirements
- . Design, development and execution of several workshops to address common training needs among projects
- . Project-specific training interventions

1. Project Financial Management Assessment Design, Development and Execution

Two major activities were conducted in completing the financial management assessments, specifically:

- . Design and development of an assessment questionnaire
- . Arranging and coordinating project site visits where project accountants and directors were interviewed

The assessment questionnaire was based on a systems evaluation assessment format and consisted of a set of questions on the following:

- . Basic Accounting Document
- . Cash
- . Purchasing & Encumbrance
- . Payroll
- . Budgets
- . Property and Equipment
- . Inventory
- . Credit
- . Financial Reporting
- . Personnel
- . General

- . Project Performance
- . Training Opportunity Assessment

The Training Opportunity Assessment section was different from other components of the questionnaire in that it provided, for the categories of Director, Accountant and other (specify) a high, medium, or low priority ranking for the training categories listed below:

- . Budgeting & Planning
- . Inventory Management
- . Procurement
- . Cash Management
- . GRM & USAID Accounting Requirements Coordination
- . Planning for Computers
- . Credit Management
- . Accounting System Design and Control
- . Internal Control
- . Accounting for Encumbrances
- . Development Project Management
- . Payroll Management
- . Asset Management
- . Financial Report Analysis
- . Other (specify)

This section was also distributed to USAID Project Officers, project credit managers and officers and Malian government project personnel. This extensive assessment questionnaire required several hours to several days to complete for each project site. The questionnaire was reviewed and approved by the USAID Controller's office prior to its application.

Prior to commencing site visits the FMT arranged meetings with staff of various ministries involved with USAID projects for general informational purposes. These appointments and the identification of the appropriate ministry staff members were arranged through the USAID Controller's office and/or Project Officers as appropriate. Although these visits are not clearly documented in the file their stated purpose was to gain background information which might prove useful during the project assessment visits. The FMT indicated that these interviews, in fact, revealed a "communication problem" between USAID and the ministries. This information was a factor for SRFMP's positioning of its program as a third party facilitating the financial management improvement process between the projects and USAID.

Actual project assessment visits were arranged through USAID and the pertinent ministry. Protocol was strictly adhered to in arranging for and conducting the site visit. During the site visit the assessment questionnaire was completed. Project assessment visits were conducted for fourteen out of a potential twenty local currency projects during the period November 1983 to January 1984.

2. Training Needs Analysis

The Malian FMT is the FMT which has most formally analyzed training needs and created a complete training needs assessment document. Using the Training Opportunity Assessment Form as well as other assessment questionnaire data the FMT developed a detailed project-specific analysis

of training needs vis-a-vis identified project weaknesses. The analytical technique employed consisted of statistically analyzing and quantitatively interpreting results for two sets of documents for each project, specifically:

- . The Project Accounting, Internal Control and Management Analysis Questionnaire.
- . The Training Opportunity Assessment (and an identical survey document for wider distribution entitled "Financial Management Seminar and On-the-Job Training Subject Questionnaire").

The analysis of the data from the first provided a detailed analysis of the projects' current financial situation, while the analysis of the second yielded a prioritized description of the training required at the projects.

3. Design, Development and Execution of Workshop

Six workshops have been given by the Malian FMT covering three subjects:

- . Double Entry Accounting
- . Planning and Budgeting (used SRFMP materials Development Coordinator and two local consultants to prepare)
- . Training Program Planning

Double entry accounting workshops were held on April 2-6, April 10-13, April 14-15, 1984 for the USAID Controller Financial Analyst staff, USAID Project Officers, and Ministry of Agriculture staff, respectively. The three workshops, although covering the same material, had distinctly different foci as explained below:

- . April 2 - 6 for USAID Financial Analysis staff training focused on instructing the Financial Analysts in the basic accounting manual written by SRFMP to replace the SRFMP Simplified Accounting System.
- . April 10-13 for USAID Project Officers was oriented toward sensitizing the Project Officers to the need to monitor the financial management of their projects more closely.
- . April 14 - 16 for the Ministry of Agriculture but also attended by Ministry of Finance and a parastatal-training institute was specifically focused toward operating the accounting system.

Flipcharts were extensively used to provide instruction. Participatory instruction techniques were used in each of the workshops.

Planning and budgeting workshops were given on May 21 - 24 and May 29 - June 1 for USAID Project Officers and GOM Project Coordinators and Accountants, and USAID Financial Analysts, respectively. The material covered was the same, however, the focus tended to be more general in the

case of USAID Project Officers and more technical in the case of the latter groups. Participatory and lecture techniques were used in the workshop delivery. Flipcharts were extensively used to provide instruction.

A special planning workshop was conducted on June 16, 17, and 20 with the financial audit group of the Ministry of Agriculture. The purposes of this workshop were to review the accounting system previously developed, especially as related to auditing requirements, and develop a basis for working together in identifying, focusing and developing training programs for the financial auditing staff. The outcome of this planning workshop was a coordinated work plan and a protocol for working together.

4. Project-Level Intervention

Project-specific training interventions performed by SRFMP include:

- . Petty cash system design and installation
- . Revision of a Chart of Accounts
- . Design of a Credit system
- . Development and Training in a bank and cash register

Mali Training Program Education

1. Evaluation of Project Financial Management Assessment Activities and Training Needs Analysis

The Mali FMT has thoroughly developed a formal training needs assessment. The baseline data created as a result of its financial management assessments provided useful data for it. However, the methodology used in the analysis is rather ambiguous for drawing conclusions. Additionally, no attempt was made to consolidate the individual project training needs assessments into a complete country-wide analysis. This problem was due, in part, to the rather unclear grammar and style of the analysis and the lack of a clearly written, well defined methodology document describing the overall approach and techniques employed in the training needs analysis. As in the case of other SRFMP training plans there is a correlation between some activities conducted and proposed in the workplan and problems identified in the financial assessments and the training needs analysis of individual projects. But what is lacking is tight coordination among the project interventions, group training, training techniques, and training needs analysis and financial assessments which would yield a high impact training program.

2. Evaluation of Workshops

Based on the data available it is not possible to evaluate either the specific training methods employed in the double entry accounting workshop nor the specific focus of the material. Generally, participants interviewed felt the training to be useful, but they were unclear as to precisely how they would apply it to their specific circumstances. The

relationship between this training and training needs analysis is also unclear. These observations lead to the conclusion that the training conducted in this workshop, although generally useful for informational purposes, is not clearly consistent with training needs analyses conducted and will require substantial specific and well-focused FMT follow-up.

Based on the limited information available, the planning and budgeting workshop appears to have used appropriate teaching methods including participatory sessions, flip charts, group discussion and exercise formats. The focus and objectives of the course while reflecting priorities apparent in the training needs analysis did not appear to be reflected in the material content of the course.

Specifically, course content did not provide a clear planning and budgeting philosophy and/or methodology even though it did develop analytical representations of planning and budgeting constructs for the individual participant's job responsibilities. The teaching methods appear to be appropriate. However, the focus of the course needs to be more tightly coupled with specific project-level planning and budgeting requirements which are clearly and immediately applicable in the resolution of project planning and budgeting operations.

The program planning workshop held with the financial audit section of the Ministry of Agriculture represented a tighter coupling of workshops with specific operational training requirements. The participatory methods, subject matter content, and objectives of the workshop were relatively consistent and the outcome should be specific enough for the follow-up training program. This is the direction in which the FMT needs to continue to move.

3. Evaluation of Project-Level Interventions

Only one intervention was examined and evaluated by the evaluation team: project Operation Haute Vallee - design of a chart of accounts. This very large and complex integrated rural development project, containing revenue and expenditure and revenue/cost center components, required a highly detailed and well-coded chart of accounts. Additionally, the financial manager who is training his counterpart has extremely ambitious plans to install a relatively sophisticated cost and fund accounting system. The chart of accounts developed by the FMT, although highly detailed, is already under revision to provide an even greater capacity for detailed cost tracking with an eye toward automation within the next year. Overall, project-level interventions do not seem to be occurring with the frequency one would expect at this point in the project. Only limited follow-up interventions have occurred related to the training assessments completed earlier. This is due, in part, to the desires of the USAID Controller who established a policy of FMT non-intervention at the project level. However, as the Controller was absent during this evaluation and apparently was the only USAID staff member able to provide more background on this policy, the evaluation team was unable to gain more perspective and insight into its rationale and objectives.

Recommendations For the Mali Training Program

The FMT requires a strong concentration of effort to coalesce the many activities conducted thus far into a well-focused and tightly coupled set of training activities.

- . The FMT should prepare a nationwide training development plan based on the project-level training assessments completed earlier. The preparation of this plan will provide an opportunity for the FMT to redefine its approach by clarifying, reforming and tightening program activities. The FMT should consider using a workshop format to accomplish this, involving the USAID Training Officer, USAID Controller, Malian counterpart, SRFMP Washington and others as appropriate.
- . The FMT should increase the volume and frequency of project specific interventions within the framework developed above. Appropriate arrangements should be defined and coordinated through the USAID Controller's office.

1052

TRAINING AND ACTIVITIES SUMMARY - CAPE VERDE/MAURITANIA

Introduction

Both Cape Verde and Mauritania lack a resident FMT. Until recently both countries were serviced by the Senegal-based FMT. Currently, however, only Cape Verde falls under the purview of the Senegal FMT, while Mauritania is now serviced directly from SRFMP/W.

Training Approach/Method

Cape Verde - Activities

Cape Verde has experienced four episodes of SRFMP technical assistance. Specifically,

- . Follow-up site visit (December, 1982) to the preproject financial management workshop held in July, 1982
- . Site visit (July, 1983) to assist with USAID/Cape Verde Quarterly Project Reviews
- . General follow-up visit (March, 1984) by combined Washington/Senegal SRFMP team. The several elements of this visit included: follow-up to July 1983 visit, advice on AID bookkeeper selection, future SRFMP programming, SRFMP coordination with the Watershed Development PP design team (655-0013), identification of SRFMP/Cape Verde collaboration forum (institution), coordination of SRFMP assistance to regional projects (CONACILSS and IPM) with SRFMP/Upper Volta, advice on 121(d) accounting procedures for Ambassador's Self-Help fund for an advance to CENFA.
- . Training session in Upper Volta for IPM accountant in the accounting system and procedures developed by SRFMP/Upper Volta

Cape Verde - Evaluation

The relatively small size of the Cape Verde USAID local currency program reduces the need for technical assistance generally to Cape Verde.

- . The December, 1982 site visit was an informational visit only and did not provide any TA per se but it provided information on local currency projects' status in Cape Verde.
- . The July, 1983 site visit provided assistance to the USAID Regional Controller's office in Dakar by executing what were basically USAID Controller responsibilities and also addressed PL-480 issues.

- The March, 1984 site visit included the collection of general information and one significant subsequent follow-up activity (described below).
- The training session for the IPM accountant held in Upper Volta by the FMT was an extremely well-executed training activity which provided both materials and a basis for the IPM accountant to install and operate the Upper Volta SRFMP accounting system.

Cape Verde - Recommendations

- SRFMP consultants and/or staff should perform thorough assessments of the Cape Verde local currency projects and prepare a training needs assessment based on these results. A formalized training plan defining SRFMP activities for Cape Verde projects should be the output of this effort.
- SRFMP consultants and/or staff should work closely with USAID/Praia to ensure adequate financial management in new project designs.
- Specific technical assistance follow-up for the IPM project should be programmed into SRFMP Cape Verdian training activities.

Mauritania - Activities

Mauritania has had two major training activities to date: a workshop conducted in November, 1983 combined with a two week follow-up consultancy by two short-term consultants and followed by a project-specific consultancy in January, 1984. The training workshop consultancy had two components:

- Training workshop conducted over a six day period which was divided into a general introduction to financial management and a detailed technical introduction to fund accounting requirements of local currency projects.
- Two week follow-up consultancy by two short-term consultants immediately following the workshop. One consultant provided OJT in financial management to project staff of the Rural Health Services Project, while the other consultant conducted a review of PL 480 Title II Section 206 counterpart fund accounting.

The follow-up consultancy in January, conducted by a short-term consultant, installed a certifiable accounting system in the Rural Health Services Project simultaneously with project start-up activities.

Mauritania - Evaluation

The financial seminar training and immediate follow-up consultancies established a well-focused training program. Training techniques were good, maximizing the participatory training approach and use of visual

aids (e.g., flip charts). Documented feedback on the workshop from participants was extremely positive. The follow-up consultancies provided, in the case of the Rural Health Services Project, a good basis for developing a reasonably well-planned training program for the project in January which coincided with project start-up activities. The PL-480 Title II Section 206 consultancy was well received.

The January consultancy with the Rural Health Services Project, based on the trip report, apparently fell short of original objectives due to administrative delays in bringing the project accountant on board. Theoretical and simulation training was completed but limited operational training (i.e. OJT) was possible.

Mauritania - Recommendations

- . The SRFMP should develop a training needs assessment and training plan for the country.
- . Training activities falling outside the purview of the direct SRFMP mandate (i.e. Section 206 Counterpart Fund Accounting) should be defined in SRFMP/W policy guidance.
- . SRFMP/W should draw on its pool of trainers/consultants to address those needs determined by the training needs assessments under the guidance of the Training and Materials Specialist.

SRFMP REGIONAL WORKSHOPS

Two regional SRFMP Workshops have been conducted:

- . Niamey Workshop (October 26-28, 1983) and
- . Dakar Workshop (June 4-8, 1984).

ACTIVITY DESCRIPTION

The SRFMP Niamey conference was conducted over a two-week period and used a variety of presentation techniques including:

- . Lectures
- . Group discussion
- . Brain storming
- . Simulations
- . Flip charts, handouts and projectors

All SRFMP FMT's attended as well as selected SRFMP Washington staff including the SRFMP Project Director, SRFMP Training Materials Development Coordinator, SRFMP Logistics Coordinator, SRFMP Short Term Consultant (facilitator), SRFMP Principal Investigator, VPI Associate Dean for International Programs and the SRFMP Senior Project Director.

The conference covered the topics of :

- . FMT roles
- . Action - Training
- . Management Information System
- . FMT Country Workplans

The Dakar SRFMP Regional Workshop was conducted over a one week period. It was attended by all FMTs and the USAID SRFMP Project Director, SRFMP Training Materials Development Coordinator, SRFMP Logistics Coordinator, SRFMP Principal Investigator, SRFMP Senior Project Director and Executive Officer.

Techniques used at the workshop included:

- . Open discussion
- . FMT presentations
- . Flip charts
- . Video presentation
- . Projection
- . Hand-outs

Evaluation of Regional SRFMP Conference/Workshop

Virtually all FMTs interviewed assessed the Niamey Conference with mixed feelings. The first week of training was generally felt to be unproductive and unfocused. The FMTs were particularly disturbed by the eruption of strong differences of opinion among certain SRFMP headquarters staff, particularly between the Project Director and the Senior Project Director. The lack of a specific agenda before the conference and the constantly changing focus during the first week was an additional problem. The second week of the conference was felt to be

generally useful in that it focused specifically on action training using a "training-of-trainers" format. All FMTs found this second week helpful and by some FMTs was evaluated as the clearest explanation of Action-Training they had received. In summary, it appears that the Niamey Conference left FMTs with a sense of frustration due to differences between DPMC and SRFMP/W staff.

The FMTs acknowledged that the Dakar workshop was generally more useful than the Niamey Conference, especially the sharing of training materials and approaches among FMTs. However, other than this activity participants felt that the workshop fell short of their expectations.

The evaluation team recommends that future regional conferences incorporate FMT input in the agenda and reduce the home office representation to the Project Director and Training Materials Specialist.

ANNEX C

PROJECT BUDGET/EXPENDITURES

111

SAHEL REGIONAL FINANCIAL MANAGEMENT PROJECT
FINANCIAL REPORT
FOR THE PERIOD OCTOBER 1, 1983 THROUGH MARCH 31, 1984

	Budget 10/01/83 - 9/30/84	Actual Amounts 10/01/83 - 03/31/84			Balance @ 3/31/84	Disbursements through 9/30/83	Total Project Expenditures through 3/31/84
		Disbursements	Accrued Expenditures	Total Expenditures			
Field Costs							
Long-term technical and training assistance	700,000	280,043	34,877	314,920	385,080	266,830	581,750
Sahelian team members	130,000	56,606	4,858	61,464	68,536	24,067	85,531
Short-term experts	250,000	27,419	20,111	47,530	202,470	30,514	78,044
Sahelian private consultants	65,000	6,040	-	6,040	58,960	-	6,040
Office support costs	235,000	85,880	29,612	115,492	119,508	84,180	199,672
Workshops and meetings	100,000	23,791	1,815	25,606	74,394	-	25,606
Training materials	35,000	10,850	9,363	20,213	14,782	-	20,213
TOTAL FIELD COSTS	1,515,000	490,629	100,636	591,265	923,735	405,591	996,826

112

FINANCIAL REPORT (continued)

Project Headquarters Costs

Project direction & management	370,000	159,344	5,000	164,344	205,656	242,752	407,096
Workshops and Meetings	40,000	18,634	-	18,634	21,366	-	18,634
Training Materials	20,000	291	750	1,041	10,959	-	1,041
Project Start-up Costs	10,000	5,596	-	5,596	4,404	136,279	141,875
OPMC Consultant Expertise	50,000	21,281	-	21,281	28,719	23,265	44,546
TOTAL PROJECT HEADQUARTERS COSTS	490,000	205,146	5,750	210,895	279,104	402,296	613,192
TOTAL PROJECT DIRECT COSTS	2,005,000	695,775	106,386	802,161	1,202,839	807,887	1,619,048
Overhead - 25 per cent	501,000	173,943	26,597	200,540	300,460	201,972	402,512
TOTAL PROJECT COSTS	2,506,000	869,718	132,983	1,002,701	1,503,299	1,009,859	2,012,560

SAHEL REGIONAL FINANCIAL MANAGEMENT PROJECT

ACTUAL PROJECT COSTS BY LOCATION
FOR THE PERIOD OCTOBER 1, 1982 THROUGH MARCH 31, 1984

	Mali	Upper Volta	Niger	Senegal	The Gambia	Mauritania	Cape Verde	Chad	Project Headquarters	Total
Salaries										
U.S.-based personnel	-	-	-	-	-	-	-	-	268,459	268,459
Country team leaders	38,717	42,664	45,653	38,083	32,771	-	-	-	-	197,888
Sahelian team members	7,200	9,024	31,875	5,200	-	-	-	-	-	53,299
Short-term experts	1,152	-	5,760	1,975	7,163	17,542	-	-	-	45,924
Sahelian private consultants	-	-	1,478	4,562	-	-	-	10,694	1,638	-
	<u>47,069</u>	<u>51,688</u>	<u>84,766</u>	<u>49,820</u>	<u>39,934</u>	<u>17,542</u>	<u>-</u>	<u>10,694</u>	<u>270,097</u>	<u>6,040</u>
Allowances and benefits										
Employee benefits	9,542	10,355	18,297	9,521	8,462	-	-	-	58,468	114,645
Cost-of-living	-	940	632	572	-	-	-	-	-	2,144
Housing	13,081	16,254	20,135	12,014	10,000	-	-	-	-	71,484
Education allowance	14,792	-	-	-	-	-	-	-	-	14,792
Defense Base Act Insurance	2,751	2,751	2,751	2,752	2,751	633	-	-	-	14,369
	<u>40,166</u>	<u>30,300</u>	<u>41,815</u>	<u>24,859</u>	<u>21,213</u>	<u>633</u>	<u>-</u>	<u>-</u>	<u>58,468</u>	<u>217,454</u>
Travel & transportation										
Transportation costs:										
Long-term staff	10,791	5,326	4,055	4,060	2,694	-	-	-	33,206	60,132
Short-term experts	400	-	1,903	1,410	2,212	5,220	-	2,614	-	13,759
Per diem & misc. costs:										
Long-term staff	7,267	7,367	7,177	3,708	2,014	-	-	-	30,438	57,971
Short-term experts	772	-	3,051	940	2,913	6,883	-	5,113	-	19,672
Shipment of personal effects - Country Teams	13,100	7,600	9,500	10,300	7,200	-	-	-	-	48,100
	<u>32,330</u>	<u>20,293</u>	<u>26,086</u>	<u>20,418</u>	<u>17,033</u>	<u>12,103</u>	<u>-</u>	<u>7,727</u>	<u>63,644</u>	<u>199,634</u>

144

ACTUAL PROJECT COSTS BY LOCATION (continued)

	Mali	Upper Volta	Niger	Senegal	The Gambia	Mauritania	Cape Verde	Chad	Project Headquarters	Total
Equipment										
Vehicles	11,956	14,184	12,357	-	-	-	-	-	-	33,497
Household furnishings	49,437	23,945	25,517	23,396	20,185	-	-	-	-	142,480
Office equipment	22,330	15,523	12,674	7,483	10,051	-	-	-	-	69,375
	<u>83,723</u>	<u>53,652</u>	<u>50,548</u>	<u>30,879</u>	<u>30,236</u>				<u>1,274</u>	<u>250,312</u>
									<u>1,274</u>	
Office support costs										
Field wages & benefits	8,968	4,404	6,018	3,536	1,563	-	-	-	-	24,569
Rent, utilities & maint.	7,559	2,935	9,200	6,004	-	-	-	-	-	25,698
Office supplies	3,069	5,808	3,962	3,877	5,659	-	-	-	-	28,212
Vehicle operations	2,994	5,848	3,405	-	-	-	-	-	5,037	25,247
Local transportation	922	3,167	5,321	-	-	-	-	-	-	12,247
Communications	1,769	1,939	4,192	242	1,117	-	-	-	-	9,410
Miscellaneous	826	326	-	-	-	-	-	-	5,006	14,265
	<u>26,907</u>	<u>24,507</u>	<u>32,098</u>	<u>13,659</u>	<u>8,339</u>				<u>3,570</u>	<u>4,722</u>
									<u>13,613</u>	<u>119,123</u>
Training materials	-	-	-	1,463	18,750	-	-	-	1,041	21,254
Workshops & meetings										
Consultant services	-	-	2,628	-	-	-	-	-	10,490	13,118
Transportation	2,669	471	817	1,755	725	-	-	-	2,070	8,507
Per diem	2,596	3,757	-	3,494	2,329	435	-	-	2,974	15,585
Miscellaneous	-	1,001	2,839	-	-	90	-	-	3,100	7,030
	<u>5,265</u>	<u>5,229</u>	<u>6,284</u>	<u>5,249</u>	<u>3,054</u>	<u>525</u>			<u>18,634</u>	<u>44,240</u>
Project start-up costs	-	-	-	-	-	-	-	-	141,875	141,875
DPMC consultant expertise	-	-	-	-	-	-	-	-	44,546	44,546
Total Project Direct Costs	235,460	185,669	241,597	146,347	138,559	30,803	-	18,421	613,192	1,610,048
Overhead - 25 per cent	58,865	46,417	60,399	36,587	34,640	7,701	-	4,605	153,298	402,512
TOTAL COSTS	<u>294,325</u>	<u>232,086</u>	<u>301,996</u>	<u>182,934</u>	<u>173,199</u>	<u>38,504</u>		<u>23,026</u>	<u>766,490</u>	<u>2,012,560</u>

ANNEX D

SUGGESTED SCOPE OF WORK FOR EVALUATION

SUGGESTED SCOPE OF WORK FOR EVALUATION OF SAHEL REGIONAL
FINANCIAL MANAGEMENT PROJECT

A mid-term evaluation of the Sahel Regional Financial Management Project will be conducted starting in June 1984. The general purposes of this evaluation are to assess progress against project objectives, to evaluate the impact of project activities on host country management improvements, to examine the need for mid-course changes in project elements and funding, and to determine what future financial management improvement strategies may be needed in each country and regionally.

The evaluation team will be led by an AID Project Development Officer and will include a financial management expert and a training expert. All members of the team should have had work experience in the Sahel and French language capability.

A total of six weeks will be devoted by the evaluation team to preparatory work, conducting the evaluation both at the Washington project headquarters and at field locations, and preparing the evaluation report and presenting their findings and recommendations.

Following are suggested specific tasks to undertaken by the evaluation team:

1. Review project design documentation, especially the Project Paper and the Project Paper Supplement.
2. Review project implementation documentation, including the PASA with USDA, the Cooperative Agreement between USDA and Virginia Tech, monthly project reports, financial reports, trip reports, work plans, correspondence, etc.
3. Review and evaluate the organization and functioning of the project headquarters, including the roles and responsibilities of staff, support received from USDA, support received from Virginia Tech, and interrelationships between the SRFMP staff, USDA/DPMC, Virginia Tech, and AID.
4. Review project implementation actions to date from the perspective of project headquarters. Review lines of communication with field teams. Evaluate the early implementation actions, including recruiting and orientation of field teams, negotiations with USAIDs, etc.
5. Schedule field visits to most if not all locations which have resident SRFMP Financial Management Teams. Review both the process and content of team activities, including the involvement of USAID and host country officials in developing work priorities and plans, in conducting SRFMP activities, and in coordinating financial management interests.
6. Evaluate the internal SRFMP Management Information System - the collection, analysis and use of data and information by field teams, USAIDs, and project headquarters.

7. Evaluate the effectiveness of AID and HOST Country actions to improve the financial management of AID-provided resources. Analyze and evaluate different approaches used in Sahel USAID Missions for processing local currency disbursements and in reviewing the adequacy of Host Country accounting systems. Comments on the need for greater consistency in requirements for certification of Host Country systems.
8. Evaluate the process and status of institutionalizing SRFMP financial management and training activities within a Host Country organization in each country. Comment on the interest and efforts of the SRFMP team, the USAID, and the Host Country in achieving this institutionalization.
9. Evaluate the training approach being developed and tested in The Gambia to train accountants and auditors, and comment on the feasibility and/or desirability for similar training activities in other Sahelian countries.
10. Evaluate efforts by SRFMP field teams and headquarters staff to coordinate their activities with other donors.
11. Analyze the expected status of the management of AID-provided funds and other resources at the end of the two-year SRFMP field team assignments. Discuss and evaluate options for future financial management improvement activities.
12. Evaluate AID efforts to improve its project financial management practices - through training of Project officers and other staff, enhanced staffing in Sahelian USAID Missions, and in the design of new projects.

ANNEX E

LIST OF PERSONS INTERVIEWED

Annex E

LIST OF PERSONS INTERVIEWED

0166A

Washington, D.C.

<u>Name</u>	<u>Office/Title</u>
Howard Massey	International Programs, VPI
William Flowers	Dean of Agricultural Extension, VPI
Ted Pinnock	Evaluator, VPI
Jim Williams	Project Director
Ruth Harris	Principal Investigator, VPI
Harold Walker	Logistics Coordinator
John Raleigh	Training/Materials Specialist
Merlyn Kettering	Senior Project Director, DPMC
James Procopis	AFR/SWA/SRFMP Project Officer
Paul Holmes	AFR/PD/SWAP
Norm Cohen	AFR/PD
Ford Brown	Africa Bureau Controller
Travis Rattan	Africa Bureau Controller (Deputy)
Loch Eckersley	AID Deputy Controller
John Bierke	Program Officer
Don Kennedy	AFR/SWA
Glenn Slocum	AFR/PD/SWAP
Judy Champagne	Program Analyst
John Eckman	Inspector General
Helen Soos	AFR/SWA
Jim Wesberry	General Accounting Office/ Office of International Visitor
Lynn Moore	General Accounting Office

Senegal

Lloyd Mitchell	SRFMP Team Leader
Ebrahima Yade	Team Member
Jim Ito	(TDY) Controller
Mathew Horween	Budgeting/Accounting Officer
Pape Seck	E.N.E.A. Project Accountant
M. Seone	E.N.E.A. Project Director
John McMahon	Project Officer
William Anderson	Project Development Officer
John Competello	Inspector General
Sarah Jane Littlefield	Director, USAID
Norman Rifkin	Counterpart Fund Adviser
Carylon Tyson	Deputy Director, USAID
M. Deone	Adjoint Directeur - E.N.E.A
Musseck Seck	Accountant - Sonté Familiale
Msr. Assame	Accountant - Sonté Rurde
Massaer Gueye	Project Coordinator - Fuelwood Production - PARFOB
Mdme. Coulibaly	Secretary/Bookkeeper - PARFOB
Biroma Traure	Accountant - National Planning For Land Use
Pat Daley	Project Officer - USAID
Larry Harnes	Project Officer - USAID.

120x

Gambia

<u>Name</u>	<u>Office/Title</u>
Michael Bradley	Controller/SRFMP Project Officer
Tom Mahoney	Program Officer
Tom Garman	SRFMP Team Leader
Ebrima Mbowe	Team Member
Wyn Reilly	Director General (MDI)
Farmal Faal	Accountant, Treasury
Susana Mbenga	Senior Accounts Officer - Accounting Division, Establishment Office
Johanna Saar	Accountant, Treasury
Badou Sohna	Accountant, Treasury
Mohammed Hafiz Ahmed	Assistant Controller
M. Seika	Auditor General
M. Goodridge	Accountant General
Hanna Roberts	Assistant Auditor - Treasury Division
Fye Sulayman	Director General (MDI) - Counterpart
Aba Jobe	Principal Auditor - Treasury Section
R.J.M. Sock	Executive Officer - Establishment Section
Ahmado Tad	Permanent Secretary - Ministry of Agriculture
Christopher St. C. Graywood	Training Officer - Establishment Office

Niger

George Corinaldi	SRFMP Project Officer
Stan Mitchell	Controller
Jesse Snyder	Deputy Director
Celeste Robertson	Asst. Program Officer
Abby Fessener	Program Officer
Hilarion Bruneau	SRFMP Team Leader
Peter Benedict	Director, USAID
Hammane Seydou	Host Country Coordinator
Steve Ogsabue	Financial Analyst
Morris Solomon	DPMC Executive Officer (TDY)
Mahmadou Karte	SRFMP Team Member
Jacques Carbolnel	USAID PSC Accountant
Chekaraou Mahamadou Anderson	Project Accountant - PPN
Boubacan Sani	Inventory Control Manager - FLUP
Alio Tiemogu	Accountant - FLUP
Pat McDuffy	Project Officer, USAID - FLUP
Dennis Panther	Project Officer, USAID - FLUP (TDY)
Issaka Labu	Chief Accountant - INRAN
Al-Hader Amataza	Chief Accountant - Education
Paul Libiszowski	Assistance Project Chad Team Leader designate

Upper Volta

<u>Name</u>	<u>Office/Title</u>
Emerson Melavan	Director, USAID
Mike Rugh	Program Officer
Roger Bloom	Asst. ADO
Richard Werner	SRFMP Team Leader
Robert Ziegler	Project Officer
M. Sawadogo	Chef de Cabinet, Rural Development
George Zegarec	Acting Controller
John Ford	Chief, Human Resources Office
Tham Truong	Program Economist
Robert Hellger	Project Officer
Evonunye Adanlete	Project Accountant
D. Diarru	Project Director CILLS - UGR
M. Palle	Project Accountant CILLS - UGR
Mime. Soka	Project Accountant Agri-Human Resources
Bassega Zinkone	SRFMP Team Member
Ouedraogu Idrissa	Conseiller des Affaires Economiques
N'diaye Hamidou	Attache d'Affaires Economiques
Madeline Kabore	Project Specialist - USAID
John Ford	Education Officer - USAID
Bob Hilliard	Project Officer - USAID
Helen Gunther	SRFMP/UV Project Officer (telephone)

Mali

Don Van Noy	SRFMP Team Leader
Carl Lewis	Acting Controller
Gerald Cashion	Project Development Officer
Roger Simmins	Program Officer
Cheickna Traore	Project Director - Renewable Energy
Mamadou Kane	Project Accountant - Renewable Energy
Brehimai Diop	Controller Office - Financial Analyst
Jibril Keita	Project Coordinator Analyst
David Wilson	Director, USAID
Goemens Pierre	Co Director - OHV
Hacouvna Diallo	Co Director - OHV
M. Coulibaly	Project Accountant OHV
Papa Syrdiagne	Project Director - Sahel Institute
Nassour Gouaidou	Asst. Project Director - Sahel Institute
Bolize Dao	Project Accountant - Sahel Institute
Seydou Kansaye	Inspecteur en Chef - Ministere de L'Agriculture
Sherry Suggs-Morin	Education Officer - USAID
Mamadou M. Diarra	SRFMP Team Member

ANNEX F

PROJECT SITES VISITED

0186A

Project Sites VisitedSenegal

Title: CERER - Dakar Renewable Energy
 Number: 685-937.7
 Director: Ben Traore
 Accountant: Mme. Coulibaly

Title: ENEA - Rural Management
 Number: 685-256
 Director: M. Dionge
 Accountant: M. Papa Seck

Title: National Plan for Land Use
 Number: 685-233
 Director: Mr. Traore
 Accountant: Mr. M. Tripone

Title: Small Irrigated
 Number: 685-208/218
 Accountants: M. Omar Sow
 M. Idrissa Camara
 M. Boumama

Title: Family Health Program
 Number: 685-217
 Accountant: M. M. A. Seck

Title: Fuel Wood Production
 Number: 685-219
 Director: Roger Jones (American)
 Accountant: Mamadou M. Diop

Niger

Title: Niamey Department Development (NDD)
 Number: 683-240
 Accountant: Chikarraou M. Anderson

Title: Niger Cereals
 Number: 683-229
 Accountant: Issaka Labo

Title: Evaluation Assistance
 Number: 683-229
 Accountant: Al Hada Ahmataza

Title: FLUP - Forest & Land Use Project
 Number: 683-0230
 Accountant: Alio-Tiemogo

1247

Upper Volta

Title: SAFGRAD
 Number: 698-0393.1
 Accountant: M. Evenunye Adanlete

Title: CILLS - UGR
 Number: 625-911.1
 Director: M. D. Diarra
 Accountant: M. Palle

Title: Agriculture Human Resources
 Number: 686-0221
 Accountant: Mdma. Sore

Title: Intergrated Pest Management - UGR
 Number: 625-0928
 Accountant: M. Baboua

Mali

Title: Operation Haute Valle
 Number: 688-0210
 Directors: Coemens Pierre
 Haovuna Diallo
 Accountant: M. Coulibaly

Title: Sahel Institute
 Number: 625-911
 Directors: Mr. Papa Syrdiagne
 Mr. Nassour Gouaidou
 Accountant: Mr. Bolize Dao

Title: Renewable Energy
 Number: 688-217
 Director: M. Chaickna Traore
 Accountant: M. Mamadoukane

Title: Information gathering session with the inspector's
 team the Ministry of Agriculture Economic Advisors
 Number: None
 Director: Mr. Dedoa Kansag