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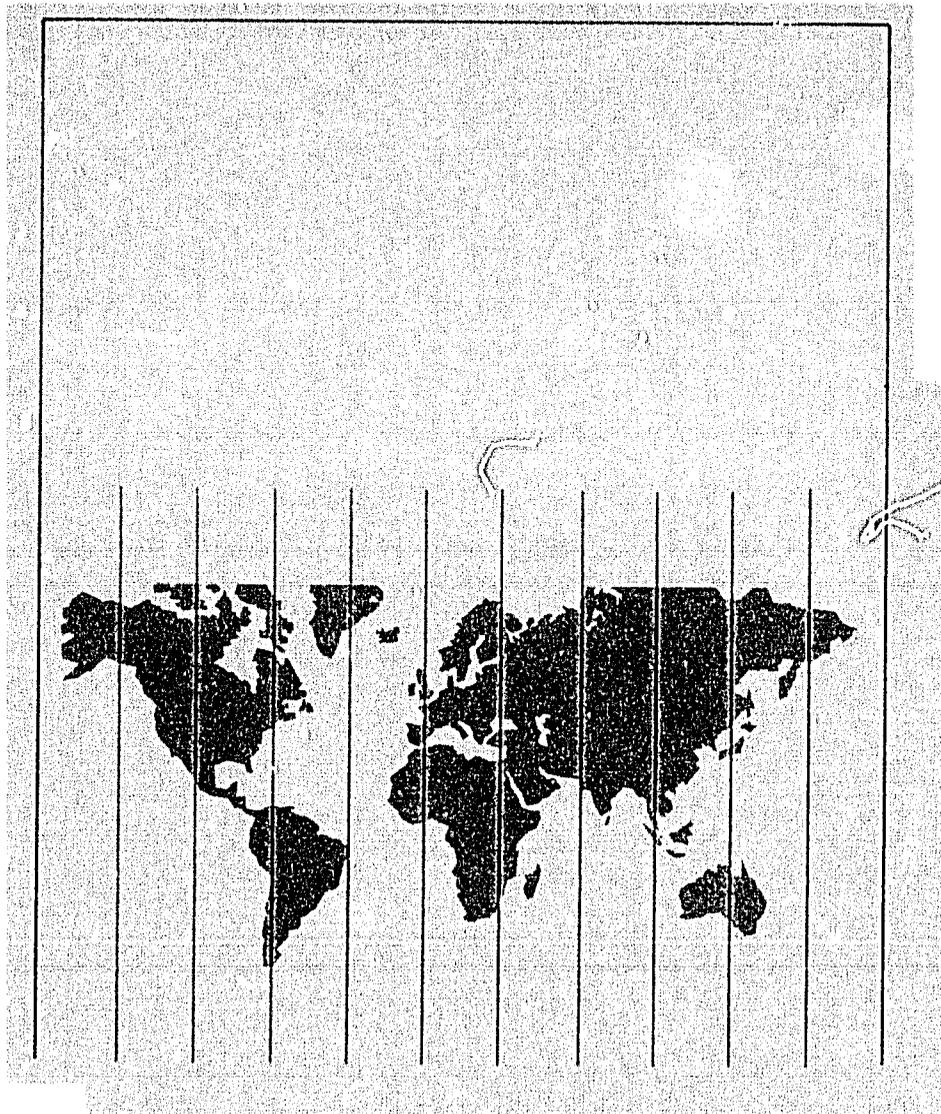
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UNITED STATES
AGENCY FOR INTERNATIONAL DEVELOPMENT

THE
INSPECTOR
GENERAL



Regional Inspector General for Audit
WASHINGTON

THE YMCA VOCATIONAL TRAINING
PROJECT IN SENEGAL NEEDS IMPROVED
MANAGEMENT AND ADMINISTRATION

AUDIT REPORT NO: 0-000-81-112

July 28, 1981

The YMCA project has encountered obstacles that need to be overcome if success is to be achieved. AID funds have not been managed prudently and are less than needed to achieve planned goals. The project is behind schedule and efforts to train Senegalese counterparts to replace grantee personnel have been inadequate. The Senegalese commitment to the project has been most impressive.

THE YMCA VOCATIONAL TRAINING
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EXECUTIVE SUMMARY

Introduction

The National Board of the Young Men's Christian Association (YMCA) represents some 1,800 local independent YMCAs in the United States. The National Board has adopted a six-year operating goal that, by 1984, YMCAs will have contributed to improving human conditions at home and abroad.

On May 1, 1979 AID granted the YMCA \$400,000 of an estimated \$1.8 million needed to support a Youth Job Development Program in Senegal through September 30, 1983. Obligated funds under the grant were increased by \$500,000 on February 7, 1980. The purpose of the grant was to provide support for a vocational training program for Senegalese youth to assist them in acquiring marketable technical skills. The grant provided that YMCA would subgrant with American ORT (Organization for Rehabilitation through Training) for technical assistance.

Purpose and Scope of Audit

The purpose of our audit was to assess whether (1) YMCA had properly used and accounted for AID funds, (2) the project was progressing satisfactorily and in accordance with stated objectives, and (3) appropriate management and review were being provided by YMCA and AID personnel. In performing the audit, we reviewed project and financial files and interviewed responsible officials of YMCA and ORT at their New York City offices, and at the project site in Dakar, Senegal. We also discussed the project with AID Washington and USAID Senegal personnel and reviewed their project files.

Our audit covered project operations and financial transactions from project inception through December 31, 1980. We discussed our audit findings with and obtained written comments from YMCA, AID Washington and USAID Senegal.

Actual Costs Far Exceed Original Estimates

While the grant estimated total project costs at \$1.8 million, this amount is likely to be exceeded before the project is half completed. The YMCA estimates that total costs could exceed \$5 million if all original objectives are to be realized. This disparity is the result of an understated budget being accepted by AID, poor estimating by the grantee, unexpectedly high inflation, inadequate control of costs by the grantee, and ineffective project monitoring by AID.

At the time of our review, all parties had recognized that additional funding must be provided if this project is to continue beyond 1981. Although USAID Senegal has committed funding for fiscal years 1982 and 1983, this commitment is still well short of YMCA estimates of project needs.

The Grantee Has Been Ineffective In Controlling Project Costs

Decisions by YMCA and ORT have increased project costs. ORT personnel arrived in

Senegal before they were needed. Senegalese personnel were added to the project before they were needed and were paid allowances prohibited by USAID Senegal policy. YMCA continues to maintain separate administrative offices from the training center adding to the overhead and operating costs. Some of the cost of administering YMCA non-AID rural projects in Senegal has been charged to this grant. The cost of employees traveling outside Senegal on non-related project business were charged to AID. Taxis were used excessively, and unnecessary port storage charges were incurred.

Problems And Delays Have Slowed Student Progress

The training center is not being operated as planned. The grant called for (1) a vocational training center using an apprenticeship "sandwich method", (2) overlapping classes, (3) continuous classes without a summer break, and (4) a set class size for each discipline. The ORT personnel running the center have revised or are planning to revise these objectives. On the other hand, the Senegalese counterpart to the center manager is of the opinion that the ORT approach will have to be changed after the expatriates (ORT technicians) leave to accommodate the needs and capabilities of the students. The original curriculum planned for the center is not being followed and the current curriculum may not be used when the center comes under Senegalese control.

Student Expectations After Graduation Need Review

No students have graduated from the center, but when they do, they face an uncertain future. Although the need for workers in the center skill areas was determined when the project was first conceived, no follow-up assessment has been performed. Economic conditions in Senegal have deteriorated over the past few years and no one knows if the students can be placed after graduation.

If industry can not absorb them, the students may have to become self-employed or band together in cooperative ventures. This alternative is the only one available to the female textile students because the Senegalese textile industry is male dominated.

The project has not obtained approval for granting a government-recognized diploma to the center graduates. A sanctioned diploma is an important determinate of the salary a graduate might be offered by industry.

Counterpart Training Is Not Proceeding Effectively

The Senegalese counterparts participating in the project are not being properly trained to take over the positions of the expatriates they are to replace. The expatriate staff had not attempted to identify the counterparts training needs or develop a plan to address those needs. Also, the staff was not providing on-the-job training needed to upgrade the qualifications of their counterparts.

Facility And Equipment Controls Need To Be Improved

While construction problems delayed the opening of the training center and had the effect of adding nonproductive costs to project operations, the completed facilities are generally adequate. The purchase of needed equipment could have

been handled more effectively, and safeguarding and control of equipment and inventories could be improved.

The Senegalese Contribution Has Been Impressive

The government's support is one of its more impressive features of the project. The Senegalese contribution over the life of the project is estimated at \$1.6 million. More than half of this amount was spent on the construction of the center. Most of the remaining contribution was for personnel, including 19 civil servants by the end of 1980, and expatriate housing. Senegal has been fulfilling its grant commitments.

Conclusions and Recommendations

This report identifies areas where the grantee and subgrantee can more economically and effectively operate the vocational development project in Senegal. To this end, we have made recommendations on the control and allowability of costs under the grant, on the current and future operation of the center, on the needs and expectations of center graduates, and on the need for effective counterpart training.

The report also identifies areas where AID can improve its award and administration of grants and monitoring of project progress. Recommendations addressing these areas were made to the Grant Officer and USAID Senegal where appropriate.

Summary of Management Comments

AID Washington, USAID Senegal, and the YMCA provided written comments on our draft report. AID officials generally agreed with our conclusions and have already taken actions to resolve some of the report recommendations. Their comments have been included in the report where appropriate. YMCA commented only on our review of project financial operations. Their comments generally indicated a need for additional information which we have attempted to provide.

BACKGROUND

The Young Men's Christian Association (YMCA) is a worldwide organization founded in London in 1844. The first YMCA in the United States was founded in Boston in 1851. Today, there are some 1,800 local independent YMCAs affiliated in an incorporated association known as the National Council of YMCAs of the United States of America. This council is a body through which local YMCAs may set forth policies and programs in which they wish to cooperate for mutual benefit. The National Board of YMCAs is the corporate body responsible for carrying on the day-to-day affairs of the National Council.

In October 1978 the National Board adopted a six-year operating goal that, by 1984, YMCAs will have contributed to improving human conditions at home and abroad through effective use of all resources and capabilities, including expanded collaboration with other organizations. A sub-goal is for YMCAs to join with people around the world in working for harmonious interdependence and world peace. The Board's International Division is responsible for implementing this sub-goal.

On May 1, 1979, AID awarded grant No. AID/afr-G-1524 to the International Division, National Board of YMCAs for \$400,000 to support the Youth Job Development Program in Senegal. The total life-of-grant cost was estimated to be \$1.8 million for the period May 1, 1979 through September 30, 1983. The Executive Director and Treasurer accepted the terms and conditions of the grant for the National Board on May 21, 1979.

The purpose of the grant is to provide support for a vocational training program for Senegalese youth to assist them in acquiring marketable technical skills. Specific objectives include:

- Training programs established in the construction, electrical, textile, and general mechanical skill areas;
- Training that includes an apprenticeship program to help prepare the way for job placement after graduation;
- Post training assistance for graduates, including placement services, a business start-up assistance fund, auxiliary business courses, and follow-up counseling;
- Research and development services to survey the job market and identify skills with growing demand; and
- Counterpart training and upgrading so that Senegalese can assume the functions of instructors after the project is completed.

The grant assigns responsibility to YMCA for management, administration and technical aspects of the project under the direction and leadership of a YMCA

project director. It also specifies that a subgrant will be executed by YMCA with American ORT (Organization for Rehabilitation through Training) Federation for technical assistance. Training facilities, housing for expatriate personnel, and additional personnel required for full implementation of the project will be provided by the Government of Senegal. The government's contribution is estimated to be not less than \$1,000,000 over the life of the grant.

The grant has been amended three times. The first added \$500,000 to the total obligated funds on February 7, 1980. The second, on November 3, 1980, revised the standard provisions to recognize that procurement of goods and services would exceed \$250,000. The third amendment, on December 12, 1980, incorporated the grant budget for the second year of project operations. This latest amendment indicated that estimated project costs would approximate \$1.3 million for the first 2 years, or about 72% of the \$1.8 million estimated life-of-project cost. About this same time the AID Bureau for Africa requested that the project be audited and that a management evaluation of the project be conducted.

Purpose and Scope of Audit

The purpose of our audit was to assess whether (1) YMCA had properly used and accounted for AID funds, (2) the project was progressing satisfactorily and in accordance with stated objectives, and (3) appropriate management and review were being provided by YMCA and AID. In performing the audit, we reviewed project and financial files and interviewed responsible officials of YMCA and ORT at their New York City offices, and at the project site in Dakar, Senegal. We also discussed the project with AID Washington and USAID Senegal personnel and reviewed their project files.

Our audit covered project operations and financial transactions from project inception through December 31, 1980.

AUDIT FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

Actual Costs Far Exceed Original Estimates

The grant document estimated total project costs at \$1.8 million. Based on expenditures to date and projections for the future, this amount will likely be exceeded before the project is half completed. The YMCA estimates that costs could exceed \$5 million over the 5 year project life if all original objectives are to be realized. The disparity between actual and estimated costs is the result of an understated budget being accepted by AID, poor estimating by the grantee, unexpectedly high inflation, inadequate implementation and control of costs by the grantee, and ineffective monitoring of project operations by AID personnel.

The project proposal submitted by YMCA to AID on June 10, 1977 was based on 1975 costs. The grant was awarded in 1979, about 2 years after the proposal was submitted, without revision to the proposed costs even though very high inflation had occurred during these years. The YMCA prepared a revised budget in March 1979 which showed that estimated costs had increased to about \$2.7 million. We were told by YMCA officials that this budget was submitted to AID's Africa Bureau and USAID Senegal with a request to increase the proposed grant amount. YMCA officials stated that AID officials did not want to revise the grant budget because the process would delay the grant award for 6 months. YMCA officials accepted the underfunded grant, in their words, because of pressure from AID and the Senegalese Government, which had been expecting the project to begin as early as 1975. AID officials dispute the contention that the YMCA was intentionally awarded an underfunded grant although none of the officials currently responsible for the project were involved when the grant was awarded. We found a copy of the \$2.7 million revised budget dated March 26, 1979 in the USAID Senegal project files, but the date it was provided to them was not indicated on the document. We did not find the revised budget in the AID Washington project files.

The original project cost estimates were based on little more than guesses by the YMCA project director in Senegal. The YMCA had no historical basis for the cost projections and had to estimate the needs of ORT, which were a substantial part of total project costs. In spite of these obvious shortcomings in the grantee's cost proposal, the AID Grant Officer did not request a pre-award audit of the cost proposal even though adequate historical cost information was not available in the contract file for cost analysis.

At this time all parties recognize that additional funding must be provided if this project is to continue into fiscal year 1982 as planned. AID is planning to release the balance of the grant funding in fiscal year 1981. USAID Senegal has budgeted funds for the project amounting to \$750,000 for fiscal year 1982 and \$500,000 for fiscal year 1983. The revised AID commitment is still well short of the \$5 million estimate made by YMCA.

Conclusions and Recommendation

AID accepted an understated budget for this project. The grantee budget was based on estimates that were little more than guesses. The parties to the grant have recognized for some time that more funding than was provided in the grant would be needed to complete the project as planned. AID has increased its budgeted commitment to the project but the AID commitment is still much less than the grantee's estimated costs.

Recommendation No. 1

USAID Senegal should require the YMCA to submit a revised budget for the life of the project. The budget and the corresponding scope of work should be negotiated with YMCA to determine a reliable estimate of costs for a scope of work that YMCA can reasonably be expected to perform within a funding level that AID can afford.

The Grantee Has Been Ineffective In Controlling Project Costs

Decisions and actions by the YMCA and ORT have increased project costs. ORT personnel were brought to Senegal before they were needed. Senegalese personnel were added to the project before they were needed and were paid allowances which are prohibited by USAID Senegal policy. Although the training center is now open, YMCA continues to maintain separate offices, adding to overhead and the cost of operating vehicles and equipment. Other imprudent uses of project funds included a trip to Nairobi by the project directors, excessive use of taxis and unnecessary port storage charges.

ORT personnel are responsible for operating the training center, including training the students and upgrading the skills of their counterparts. The ORT training coordinator arrived in Senegal before the grant was awarded and has been paid from grant funds since he arrived. The expatriate instructors arrived in Senegal as follows: masonry, July 1979; metalwork, October 1979; and electricity, September 1980. The center was opened in January 1981. Although the masonry and metalwork classes began in temporary classrooms in October and November 1979, the students accomplished less than 70 percent of their coursework during the first year because adequate equipment and facilities were not available. The beginning of the second year was delayed until the center was ready to be occupied in January 1981. For the little that was accomplished during the first 20 months of the grant, ending December 31, 1980, ORT was paid about \$275,000 for personnel and related costs.

The Senegalese government agreed to provide counterparts to the ORT and YMCA expatriates and staff to assist in project operations. These GOS employees were added to the staff too early and in too great numbers. For example, nine GOS employees began working on the project in May 1979, the first grant month; by August 1979 there were 15 GOS employees assigned to the project. As of December 31, 1980, there were 19. The YMCA is paying these employees staff allowances for working with a foreign organization. These allowances are in

addition to their government salaries. The allowances paid amounted to more than \$26,800 through December 31, 1980. The Mission Director advised us that paying staff allowances to Senegalese employees was ordered stopped some months ago and that YMCA was currently in violation of USAID Senegal policy. He said he would notify the YMCA to discontinue this practice immediately.

Although the training center opened in January 1981, YMCA continues to maintain separate administrative offices at another location. The administration building being constructed at the center is not expected to be completed until the end of 1981. However, several of the completed center buildings are vacant and could be used as administrative offices. The consolidation of offices at one location would save on personnel costs (janitor, watchman, etc.) and would reduce other overhead costs associated with maintaining two locations. More importantly, the consolidation of offices would reduce the use of vehicles, and equipment and would save employees' time. Four project vehicles were located at the administrative offices, three of which were assigned to the project director, co-director, and administrator. The training coordinator indicated that the two vehicles assigned to the center were not adequate for their needs. Also, center personnel frequently have need to use the duplicating machine located at the administrative office, necessitating commuting between these locations. The project director told us that her only reason for not moving the administrative offices to the center was that she didn't want to move twice. The training coordinator told us he believed the reason was that the co-director was afraid of losing his government-provided housing which was located above the administrative offices. The new co-director's house being built at the center will not be completed until some time in 1982.

The project director and co-director attended an African Alliance of YMCAs conference in Nairobi, Kenya, in May 1980. The Mission Director approved the trip on the basis that visits to vocational training centers in Kenya and Ghana should prove beneficial to project activities in Senegal. The project director told us they did visit training centers in Kenya but didn't go to Ghana because the director of the Ghana program could not meet with them. The agenda for this trip showed that five days were spent at a YMCA training seminar and three days were devoted to a YMCA executive committee meeting. The project director told us that the project was not an agenda item at these sessions, that no proposals were put forward by them regarding future recognition or support for the project and that no resolution was passed on the project's behalf. From our discussions with the project director, it is our opinion that this trip was primarily YMCA business for the purpose of gaining assistance in establishing a local YMCA in Senegal. The cost charged to the project for this trip was \$3,545.

Unnecessary use of taxis and storage charges for items received at the port have been charged to the project. Despite the availability of six project vehicles, taxi fares in excess of \$1,800 have been paid from grant funds as of December 31, 1980. The project administrator told us that taxi use had gotten out of hand on occasion but that they were now trying to keep it under control.

Storage charges for items ready to be cleared from the port have exceeded \$2,600. The administrator told us that the cause of each occurrence was always the same. The shipments arrived from New York before the bill of lading, which is required for port clearance. He stated that this matter had

been discussed with both YMCA and ORT personnel in New York, the latter being responsible for equipment purchases in the United States. It is not known whether this problem has been resolved.

The lack of effort on the part of the grantee to control costs was not known to AID personnel because they did not monitor the project effectively. USAID Senegal personnel visited the project only a few times during the grant's first 20 months. The USAID personnel reportedly made most of their inquiries about project progress by telephone despite the fact that the project site and YMCA office were only a few miles from the mission offices.

Conclusions, Recommendations and Agency Comments

The YMCA and ORT have not been effective in controlling project costs. Funds have been spent unwisely which will increase the cost of the project. Closer AID monitoring would have provided better control.

Recommendation No. 2

USAID Senegal should require the project officer to report in writing on the results of the periodic field visits he is now making.

USAID Senegal stated that the project officer is now visiting the project site at least once a month. This practice satisfies the need for regular monitoring of project progress but does not assure that problems identified during these visits are surfaced and acted on. Therefore, we still believe that the reporting of field visit results to responsible USAID Senegal and AID Washington personnel in writing is important and should be implemented as part of the regular field visit process.

Recommendation No. 3

USAID Senegal should assure that project administrative offices are relocated at the training center.

USAID Senegal indicated that the project administrative officer will be relocated at the training center not later than September 30, 1981. While this action is satisfactory, the recommendation will remain open until the relocation has occurred.

Recommendation No. 4

The grant officer (SER/CM/ROD) should initiate refund of the cost of the director's and co-director's trip to Nairobi on the basis that the trip was for YMCA activities and not specifically related to the project.

USAID Senegal stated it will send YMCA a bill for collection. Our recommendation will remain open until this action is completed.

We made three other recommendations in our draft report regarding the grantee's ineffectiveness in controlling project costs. USAID Senegal responded positively to each recommendation as follows:

- 1) We recommended that the YMCA project director be advised that USAID Senegal policy precludes the payment of staff allowances to Senegalese personnel and be directed to discontinue this practice. The USAID director notified the YMCA project director in writing that all further payments to project staff in contravention of USAID policy governing such indemnities shall be disallowed.
- 2) We recommended that USAID Senegal insist that the YMCA project director institute procedures to limit taxi reimbursements only to emergency or other justifiable situations. USAID Senegal advised us that YMCA procedures now in force limit taxi reimbursements to emergencies.
- 3) We recommended that USAID Senegal secure YMCA agreement to establish procedures in New York to forward bills of lading to Senegal in time to preclude storage charges from being incurred. USAID Senegal stated that such procedures have been established.

Some Reimbursed Costs Are Not Allowable

Of the \$798,363 claimed for reimbursement by the YMCA from grant inception to December 31, 1980, about \$24,163 is not allowable under the terms and conditions of the grant. The most significant disallowance occurred because the project, from its inception, has been charged for costs relating to other YMCA programs in Senegal. Other disallowed items include costs incurred before the grant was awarded, rural program costs incorrectly billed to the grant, transportation costs for personal convenience, and subsistence expenses paid for visitors on per diem.

The YMCA operates rural poultry farming and vegetable gardening projects in Senegal in addition to the grant project. These projects are sponsored by the Canadian International Development Agency and the United Methodist Committee on Relief. The project director for the AID grant, her co-director, and other grant project administrative staff hold similar positions with the rural projects. To date, costs associated with personnel who participate on both the grant and rural projects have been charged to the AID grant. The project director and administrator told us that about ten percent of personnel time and administrative costs were spent on the rural projects. We could not determine the actual time spent because time charges are not kept by project. The only other feasible method of allocating rural costs was that rural activities represented about 12 percent of the YMCA Senegal budget for 1980. Using the more conservative 10 percent estimated by YMCA project officials results in \$21,072 of rural projects costs being inappropriately charged to AID.

Other disallowed costs totaled \$3,091. A complete schedule of allowable and unallowable costs with narrative explanations for each disallowance is shown in Exhibit B along with unresolved cost of \$134,313.50 which are also explained.

Conclusions and Recommendations

The YMCA has been charging the grant for costs which belong to rural projects supported by sponsors other than AID because the YMCA has not established a system for tracking time spent by its project personnel or for properly allocating the related costs to the appropriate sponsor.

Recommendation No. 5

The grant officer (SER/CM/ROD) should review and settle the questioned and unresolved costs amounting to \$24,162.66 and \$134,313.50, respectively, presented in Exhibit B.

Recommendation No. 6

The grant officer (SER/CM/ROD) should secure YMCA agreement to adopt a system for allocating personnel time and related salary and administrative costs to the appropriate project sponsors and to discontinue charging rural project costs to the AID grant.

Problems And Delays Have Slowed Student Progress

The training center is not being operated as planned. ORT personnel have revised or are planning to revise many of the original plans, and their Senegalese counterparts are planning to change center operations again after the expatriates leave.

The main goal of this grant was to establish a vocational training facility that would graduate 280 Senegalese youth in four main skill areas during the 5 year grant period. The skill areas to be taught were construction, electricity, textiles, and general mechanics. Each trainee was to attend two successive 9-month cycles. The first cycle would be conducted entirely at the center and consist of orientation and training in each specific skill area. The second would be based on the "sandwich method", dividing the trainees' time between industrial apprenticeship and continued instruction at the center. The classes in this cycle were to be divided into two alternating groups, one pursuing apprenticeship assignments while the other was in class.

According to the grant, instruction was to begin in the fifth, fourteenth and twenty-third months of the project for construction, general mechanics, and electricity, respectively. This means that classes would have begun in September 1979, June 1980, and March 1981. A rural textile course was ongoing at the time the grant was awarded. A second group of students in each skill area was to begin cycle one as soon as the first group completed cycle one

and began cycle two. Thus a new group of students would begin instruction in each skill area every nine months.

The masonry course began its first cycle in October 1979. The general mechanics course which is metalwork began in November 1979, 7 months before its scheduled starting date. The first cycles of the electricity and urban textiles courses began when the center opened in January 1981. A textiles course for rural students was completed in December 1980. Because the center was not completed until January 1981, inadequate facilities and equipment prevented the classes that started in the fall of 1979 from completing the first 9-month cycle. It was estimated that about 70 percent of the masonry and about 50 percent of the metalwork courses were completed during the first cycles. No classes were held during the summer and fall of 1980 until the center was ready in January 1981. The masonry students did serve an apprenticeship period for 2 months during the summer. Because of these delays the classes are behind the original completion schedule by 8 months for masonry and 6 months for metalwork.

The ORT technical coordinator advised us that the center will not be operated as planned in the grant agreement. Cycles will normally begin in the fall and end in spring which will require 21 months rather than 18, to complete a student's training. During the intervening summer months a student will spend about 6 weeks as an apprentice. There will be no apprenticeship "sandwich method" employed during the second cycle. The technical coordinator feels that this approach will not benefit the students as they will likely be used for menial tasks and learn little by their experience. New classes will not begin at the start of the previous class's second cycle. Each group of students will complete the 21-month program before new students are admitted to that skill area. An average week of instruction will consist of 24 hours of practical application, 8 hours of theory and 8 hours of mathematics and French. Also, he and the instructors believe that 20 students are too many for the masonry, metalwork, and electricity classes. He wants to reduce this number to 15 students. The textile classes have already been reduced from the 30 planned to 20 students.

Currently there are 84 students at the center. It will take about 2 years for them to graduate if they all complete the course. If the ORT personnel succeed in reducing the class sizes, the next graduating class, 2 years after the first graduation, will be about 65 students. At this rate it will take approximately 8 years to graduate the 280 students instead of the 5 years planned in the grant. The ORT technical coordinator would like to double the number of students in each of the skill areas but insists that this cannot be done for construction, electricity or general mechanics without hiring another expatriate instructor for each area. The textile class is taught by GOS employees.

While the grant called for one approach and the ORT personnel are using another, the technical coordinator's counterpart feels that other changes will have to be made once the expatriates turn the project over to the Senegalese. He is of the opinion that the school regimen is too structured and rigid for the Senegalese students to adapt to it. The school is run like a French vocational institute, and does not consider the cultural background or educational differences of the Senegalese people. He feels the lesson plans developed by the instructors contain more information than the students can hope to learn in 18 months or even need to be skilled journeymen in Senegal. The school term would have to be at least 3 years long for the students to absorb everything

they are being taught now. He indicated that the curriculum will probably be revised to meet the needs of the Senegalese students after the expatriate instructors leave.

Conclusions and Agency Comments

The training courses are not being developed as originally planned. The ORT personnel running the center have revised the grant objectives. On the other hand, the Senegalese are of the opinion that the ORT approach will have to be changed after the expatriates leave to accommodate the needs and capabilities of the students.

In our draft report we recommended that USAID Senegal obtain the service of an expert in vocational training methodology to advise on the appropriateness of the current approach and make recommendations to adapt this system to the needs of the Senegalese students. USAID Senegal responded that a vocational training expert was brought to Senegal on May 29, 1981 to make a four-week study. The expert was to submit his findings to the mission by June 26, 1981.

Student Expectations After Graduation Need Review

No students have graduated from the center, but when they do, they face an uncertain future. Although the need for workers in the center skill areas was determined when the project was first conceived, no follow-up assessment has been made. Economic conditions in Senegal have deteriorated over the past few years and no one knows if the students can be placed after graduation. A business specialist is expected to be hired in the near future and one of his duties will be to reassess the potential for placing graduating students in local industry. Whether or not students can be placed locally, students have no obligation or commitment to remain in Senegal. They are free to seek employment in neighboring countries if they so desire.

One option to students is for them to band together in cooperative ventures or become self-employed. The project directors want to establish a fund to support cooperative or self employment ventures for the students. The grant provides for a small fund of \$20,000 but this is considered inadequate. A larger fund of about \$100,000 is being considered with the hopes that AID will provide the money. The project co-director stated that such a fund will become even more important in the future. He feels that as more students are placed it will become progressively more difficult to place future graduates. Also, the female textile graduates are not expected to be placed in the textile industry because it is essentially a male field of employment in Senegal. Many students wishing to start up small businesses or cooperative ventures will need financial assistance. The grant document contains a condition that must be met before funds can be disbursed for creation of an experimental credit fund for graduates. This condition precedent requires that a detailed plan of the fund structure and selection criteria for loan recipients be submitted to and approved by AID before funds are provided. No plan has been developed.

Masonry will provide the first graduating students, probably in December 1981. The students performance on the second cycle examinations and the final

examination will determine whether a diploma is awarded or just a certificate indicating that the student completed the training program. The school would like to award the students a diploma that is recognized by the government but so far the GOS has not given its approval. We were told that the diploma and its recognition by the government would be an important determinate of the salary a graduate would be offered by industry.

Conclusions, Recommendations and Agency Comments

A current assessment of the need for qualified masons, metalworkers, and electricians in Senegalese industry is needed to update an earlier assessment. A business loan program for graduating students is an option to industrial employment but will require substantial funding and a sound plan. Also, the students are still not sure of their standing in the labor market as graduates because the diplomas they will receive have not yet been recognized by the government.

Recommendation No. 7

USAID Senegal should direct YMCA to conduct a current assessment of the need for qualified people in the skill areas being taught at the center. Further AID funding should be contingent upon a current need for the skills being taught.

USAID Senegal stated that the YMCA is actively recruiting a business specialist whose duties will include the assessment of employment opportunities in the skill areas taught at the center.

Recommendation No. 8

USAID Senegal must assure itself that a plan is developed before funding a business loan program for graduating students as required by the grant agreement.

USAID Senegal assured us that the condition precedent for funding a business start-up loan program for graduates will be met before funding is provided for this purpose. The recommendation has been retained pending USAID's receipt of the plan.

Recommendation No. 9

USAID Senegal should secure YMCA and GOS agreement that a diploma recognized by the GOS will be awarded to graduating students to provide the students with the best possible chance for successful employment after graduation.

USAID Senegal stated that this will be the second major issue that the new business specialist will address.

Counterpart Training Is Not Proceeding Effectively

The Senegalese counterparts participating in this project are not being properly trained to take over the positions of the expatriates they are expected to replace. At the time of our review, the needs of these counterparts had not been identified.

The grant provides that 13 Senegalese will be trained or upgraded as upper-echelon counterparts to the expatriate instructors and will assume the function of instructors after the project is completed. The Senegalese counterparts were to take an active part in drawing up programs, following the progress of the apprentices and participating in all project staff meetings. It further provided that counterparts will begin part-time teaching during the latter part of the first course and will assume full-time responsibility as instructors and administrators at the beginning of the second course.

At the time of our review there were five Senegalese counterparts, including the project co-director and co-administrator at the administrative offices. At the center there were counterparts in masonry and metalwork. Initially, there was no counterpart to the electricity instructor as the GOS had no one to provide, but the YMCA recently hired one. There were no counterparts planned for the textile course because this course has always been taught by Senegalese instructors.

The only Senegalese considered to have the potential to take over the duties of his counterpart without extensive training is the project co-director, according to the expatriate personnel. The administrator does not believe his counterpart will ever be able to become the administrator because he does not grasp the significance of keeping books and records, is not motivated, and is very poor, which could become a problem since he would be responsible for relatively large sums of money. The administrator will be leaving the project in June 1981 and a replacement for him is being sought. The project directors are considering what to do about the co-administrator.

The technical coordinator also indicated that his counterpart would not be able to assume the duties of technical coordinator. The reason given was that his counterpart was unwilling to be trained and did not possess the necessary qualifications to take over this position. There has apparently been considerable friction between these two: The Senegalese is no longer performing the function of counterpart to the technical coordinator and they have physically separated themselves by occupying offices in different buildings at the center.

The expatriate instructors are of the opinion that their counterparts are neither qualified tradesmen nor educators. They look upon them as students and feel that formal training, preferably in Europe, will be needed for a period of one to two years if the counterparts are going to be able to effectively replace the expatriate instructors. It appears that the expatriates generally have not attempted to train their counterparts themselves.

While the technical coordinator and instructors feel their counterparts need considerable training, they have not formally identified specific training needs for their counterparts nor have they prepared any sort of plan for addressing these needs. The project co-director feels his fellow Senegalese are all professionals who need only technical skill upgrading that could be provided by the expatriates. Both the project director and co-director feel that formal training in Europe for the counterparts is unnecessary.

It should be brought out that friction between the expatriate training staff and their counterparts has existed for some time over the respective roles of both. The ORT personnel want the Senegalese to be like assistants and students while the counterparts believe they should have equal status with the instructors, at least in the eyes of the students. The problem seems to center on the French word "homologue" which has been used to describe the role of the counterparts. Although this word means counterpart in French, it also means equal. The ORT staff believe that an equal role for the counterparts with the training staff is not possible because they are not yet capable. The project director would like the instructor and counterpart relationship to be more equal than it is. Her wishes may be based more on a desire for good relations with the Senegalese than on the ability of the counterparts. This is a long standing problem that needs to be resolved.

Conclusions, Recommendations and Agency Comments

The role of the counterparts as envisioned in the grant has not occurred as planned. The expatriate staff has not provided the training needed to upgrade the qualifications of the counterparts. No formal identification of counterpart training needs has been made and no plan to address these needs has been developed.

Recommendation No. 10

USAID Senegal should assure that the YMCA, in conjunction with ORT, prepare a plan designed to upgrade the skill levels of all training center counterparts so that they can effectively assume the positions occupied by the expatriate personnel.

USAID Senegal stated that the YMCA has prepared a preliminary counterpart training plan which will be refined by the training expert currently assessing the training component of the project. This recommendation will remain open until the plan is completed.

Recommendation No. 11

USAID Senegal should request the YMCA to redefine in clear and unambiguous language the respective roles of the expatriate personnel and their counterparts.

USAID Senegal advised us that they had instructed YMCA to redefine clearly the respective roles of the expatriate personnel and their counterparts. Once the roles of these personnel have been redefined to USAID Senegal's satisfaction, this recommendation can be closed.

Facility and Equipment Controls Need To Be Improved

While construction problems delayed the opening of the center and had the effect of adding nonproductive costs to project operations, the completed facilities are generally adequate. The purchase of needed equipment could have been handled more effectively, and safeguarding and control of equipment and inventories could be improved.

The GOS was responsible for providing the training facilities. The center was originally scheduled to be completed in December 1979. It was completed and occupied on January 5, 1981 but was not provided electricity until January 31, 1981. The center currently houses classes in the four skill areas plus mathematics and French. There are administrative offices occupied by center personnel, but project direction and administration are conducted from a separate site because the administration building has not been completed. According to the technical coordinator, the facilities are adequate to provide two sections each of instruction in eight skill areas.

In addition to the administration building, future plans call for the construction of the co-director's house; a combination shower and toilet facility for the students; a fence around the center property; and a student facility for eating, recreation and other purposes. According to the project director and co-director, there is money provided in the Senegalese budgets for these purposes through fiscal year 1983. Recently, the GOS doubled the size of the center property to 20,000 square meters. The additional land is to be used to build a sports complex which is not currently funded.

There are some problems with the center buildings as constructed. For example, electrical cables insufficient to handle the needs of some of the larger pieces of machinery were installed over the objections of the ORT personnel. Also the pipes carrying the acetylene in the welding room are located on the wall in front of where the students will be welding, thus creating a potential fire or explosive hazard.

Non-local procurement of supplies and equipment is the responsibility of ORT New York. Local procurements are approved by the project director or administrator, who are YMCA personnel. Waivers for the purchase of non-U.S. or non-Senegalese equipment in the amount of \$100,000 (\$25,000 for passenger vehicles and \$75,000 for other) were granted by AID. The vehicle waiver was used to purchase one Honda and three Peugeot automobiles at a cost of \$24,108, including freight. A U.S.-made van was also purchased at a cost of \$10,731. The project did not obtain a waiver for the purchase of two Italian mopeds because they were thought to be shelf items. AID regulations, however, specifically require such a waiver for all motor vehicles including motorcycles, scooters, and motorized bicycles. The cost of the two mopeds was \$1,386.

The slow receipt of some items of equipment has had an impact on project operations. For example, several major pieces of metalwork machinery had not been received at the time of our audit even though they had been ordered in November 1979. Equipment received for the electricity course was received while we were in Senegal even though the class had started in January, two months earlier. Delays in obtaining equipment were attributed to the suspension of procurement by YMCA New York because of concern about the adequacy of funding for the project and the technical coordinator's position that the instructors must be in Senegal to identify the equipment needed for their classes before ordering it.

All purchases shipped by surface freight from the United States except one were on U.S.-flag vessels. All airfreight from the United States was on Pan American Airways. There are no U.S. shippers operating between European ports and Senegal. All shipments were received in good condition except one. One box was missing six calculators valued at \$720. There was no apparent tampering with the carton so the YMCA pursued a claim with the supplier. The supplier certified that all invoiced items had in fact been shipped and the YMCA did not pursue its claim further.

Adequate inventory records for nonexpendable property were not maintained. Also, no records were maintained for expendable supplies. While our test check of expendable property revealed no discrepancies, inventory records showing receipt and disposition of property should be maintained for management control purposes. We showed the technical coordinator several simple methods for developing master control and individual item records for center property. He stated that such a system would be instituted. We also noted that equipment was not marked or otherwise identified as center property. The technical coordinator stated that he was planning to do this.

Although the center employs the services of a guard, physical security at the buildings was not adequate because door locks could easily be forced and windows were not barred. The metalwork class will design and install metalwork grates over the windows as one of its projects but this will not be completed for quite some time.

Conclusions, Recommendations and Agency Comments

Although there have been problems providing the center with adequate facilities and equipment, the situation is fairly good now, with the exception of the missing metalwork equipment. A determination will have to be made as to the lack of a non-U.S. source waiver for the two mopeds. Inventory records were not adequate and the physical security of the center needs to be improved.

Recommendation No. 12

USAID Senegal should assure that the YMCA develops adequate inventory records for property purchased with grant funds, marks the property as center property, and improves security of the center buildings to better protect this property.

USAID Senegal stated that YMCA has started to implement this recommendation. When USAID Senegal is satisfied that YMCA has developed adequate record keeping and safeguards for center property, this recommendation can be closed. We also recommended in our draft report that USAID Senegal direct YMCA to apply for a non-U.S. source waiver for two Italian mopeds purchased with grant funds. In its response to our draft report, USAID Senegal advised that it had directed YMCA to make application for source waiver and was assisting YMCA in processing the necessary documents.

The Senegalese Contribution Has Been Impressive

The GOS support has been one of the project's more impressive features. The GOS contribution over the 5-year project life is estimated at \$1.6 million. More than half of this amount was spent on construction of the training center.

The majority of the remaining GOS contribution is for personnel and expatriate housing expenses. At the end of 1980 the GOS was providing 19 civil servants to the project. Grant funds were paying the salaries of a bilingual secretary, draftsman, janitor, and temporary help. The GOS also provided furniture and housing for the six expatriates. In summary, the GOS has been fulfilling its commitments under the grant.

While support for the project by the GOS has been excellent, no financial plan exists which shows how the GOS will fund the project after AID support terminates. Project personnel stated that they assume, as indicated in the grant document, that as AID support phases out GOS support will be phased in. However, no plan for this conversion has been developed.

Conclusions, Recommendations and Agency Comments

The GOS contribution and support for this project has been excellent to date, however, a plan to assure the orderly transfer of funding responsibility from AID to GOS should be developed and submitted to AID.

Recommendation No. 13

USAID Senegal should request YMCA, in conjunction with the GOS, to prepare a plan for the orderly transfer of funding responsibility for this project from AID to the GOS.

In its response to our draft report, USAID Senegal stated that Senegalese authorities had assured both YMCA and USAID that firm plans will be prepared and the center's operational expenses included in the appropriate ministry's budget submission in the final year of the project. This response does not change our belief that such a plan should exist now and that no useful purpose is served by waiting until later to develop it.

A Condition Precedent Had Not Been Met

The grant agreement provided that three conditions be met prior to the disbursement of funds for any activity financed under the grant or to the issuance of commitment documents with respect to the grant. The third of these conditions precedent required that the grantee provide AID:

"A plan, which may be revised from time to time with agreement of A.I.D. based upon progress in construction, for the procurement of technical training services and equipment, including a schedule, which coordinates such procurement with construction of the center in such a way as to ensure that goods and services are procured in phase with the completion of construction of the training center by GOS, and not in advance of when needed for the center, except that equipment may be ordered with lead times to coincide with the estimated date for completion of such construction and that the technical services necessary for accomplishment of certain preparatory tasks such as supervision of renovations, preparation of curricula, and selection of initial students may be acquired in sufficient time to permit the start of training when the Center is completed."

The plan referred to has not been prepared by the YMCA or submitted to AID. AID, however, has obligated \$900,000 by federal reserve letter of credit to the YMCA, and the project is about to complete its second year. Had such a plan been submitted by the YMCA and used by AID to monitor the progress of the project, it is possible that some of the problems discussed in this report may have been identified early enough so that actions aimed at mitigating their financial impact could have been implemented.

AID Washington and USAID Senegal personnel were at a loss to explain why the grantee was not required to submit the plan before funds were initially provided. They admit that AID monitoring of this project has been poor and that not having this plan probably contributed to the poor performance. Requiring submission of the plan at this time, however, would probably serve no useful purpose because the plan was to have dealt with project construction and start-up, which has been completed for the most part.

YMCA VOCATIONAL TRAINING PROJECT IN SENEGAL

Grant No. AID/afr-G-1524

Comparison Between Booked and Reported Costs
from May 1, 1979 through December 31, 1980

	<u>Reported</u>	<u>Costs Booked</u>	<u>Difference</u>
Personnel	\$334,614.88	\$334,630.92	\$16.04
Commodities	183,837.89	183,837.89	
Training	119.05	119.05	
Other Direct	123,086.41	123,086.41	
Administrative	134,204.79	134,204.79	
Pre-grant	<u>22,500.00</u>	<u>22,500.00</u>	
	<u>\$798,363.02</u>	<u>\$798,379.06</u>	<u>\$16.04</u>

Explanatory note:

YMCA officials recognize that booked costs slightly exceed reported costs but have been unable to reconcile the difference. Because the amount was small, we did not pursue the matter further.

YMCA VOCATIONAL TRAINING PROJECT IN SENEGAL

Grant No. AID/afr-G-1524

Summary of Costs Booked, Questioned and Unresolved
for the Period May 1, 1979 through December 31, 1980

<u>Account</u>	<u>Costs</u>			
	<u>Booked</u>	<u>Questioned</u>	<u>Unresolved</u>	<u>Accepted</u>
Salaries - YMCA Senegal	\$ 71,686.01	\$ 7,168.60 a/	\$	\$ 64,517.41
Group Life and Health Insurance	991.02	99.10 a/		891.92
Travel and Accident Insurance	86.00	8.60 a/		77.40
Pensions and Retirement Premiums	4,316.32	431.63 a/		3,884.69
FICA-Employer's share	4,397.89	439.79 a/		3,958.10
Unemployment Insurance Premiums	327.00	32.70 a/		294.30
Workmen's Compensation	2,135.00	213.50 a/		1,921.50
Disability Insurance Premiums	15.06	1.51 a/		13.55
Other Consultation Fees	1,929.94	510.49 b/		1,419.45
Other Personnel-Local Hire Salaries and Allowances and YMCA Personnel Housing	52,508.46	3,448.77 c/		49,059.69
Training Materials	107,046.00			107,046.00
Telephone and Telegraph	205.87			205.87
Administrative Equipment	40,567.34	2,495.23 a/		38,072.11
Vehicles	36,224.55		1,386.11 h/	34,838.44
Hotel and Housing	2,045.44			2,045.44
Program Participants Food	306.80	298.30 d/		8.50
Supplies, Printing, and Other	11.34			11.34
Food	506.32			506.32
Transportation	12,101.60		3,545.25 i/	8,556.35
Staff Moving	1,082.14			1,082.14
Project Operations and ORT Charges	355,062.64	6,112.25 e/	53,370.85 j/	295,579.54
Vehicle Maintenance	24,930.89	9.48 f/		24,921.21
Scholarships and Tuition	119.05			119.05
Non-building Insurance	870.00			870.00
Corporate Services	57,289.50	2,100.11 g/	55,189.39 k/	-0-
Administration	11,060.50	404.98 g/	10,655.52 k/	-0-
Corporate Housing and Occupancy	8,968.00	329.77 g/	8,638.23 k/	-0-
Corporate Mail and Warehousing	1,586.00	57.85 g/	1,528.15 k/	-0-
Copy Machine Services	2.58			2.58
Total	\$798,379.06	\$24,162.66	\$134,313.50	\$639,902.90

Explanatory Notes:

- a. The costs are not applicable to this grant but relate to the management and administration of rural YMCA projects in Senegal sponsored by the Canadian International Development Agency and the United Methodist Committee on Relief. No costs were questioned for personnel, staff allowances or related costs solely supporting the operation of the training center. The amounts questioned are 10 percent of those costs which are applicable to both this grant and the rural projects being supported by this grant. The 10 percent figure was an estimate provided by the YMCA project director and administrator. The 10 percent criteria was not applied to all the booked costs for administrative equipment because some of this equipment was used solely for the training center.
- b. Of the amount questioned, \$350.25 was for overnight accommodations in New York City for YMCA personnel assigned to their New York City offices. The person who incurred these costs lives about 2 hours by commuter train from the office and stays over in New York City when working late. The \$160.24 questioned was for food for the YMCA/NY staff for a working luncheon in preparation for a trip to D.C. to meet with AID personnel.
- c. Of the \$3,448.77 questioned, \$3,354.53 were rural program costs as explained in note a. This amount included \$895.03 in staff allowances for eight Senegalese personnel, \$1,830.42 for local hire personnel (excluding the designer/draftsman), and \$629.08 for expatriate expenses. The 10 percent (see note a) was applied only to those costs incurred that were clearly benefiting both the grant project and the rural projects being supported by this grant. The remaining \$94.24 was for the duplicate payment of a staff allowance to the project co-administrator. This person was paid both the December 1979 allowance and advanced his January 1980 allowance in December 1979. In January 1980, he was again paid his January allowance.
- d. This amount is for food provided to personnel who were not in travel status.
- e. Of the \$6,112.25 questioned, \$4,304.25 relates to rural program expenses explained in note a. Costs solely related to center operations, such as customs and handling, insurance on vehicles, travel, and visitors and business expenses, were excluded from the calculation of questioned costs. The 10 percent was applied only to costs benefiting both the grant and rural projects, such as equipment maintenance, office supplies, building maintenance, utilities, etc. The remaining \$1,808.00 questioned was for the following items:
 1. \$43.74 for charges incurred before the grant was awarded. One \$20.00 charge was for a book purchased in December 1978, 4 months before the grant was awarded.
 2. \$43.31 for rural program travel advances and per diem (\$23.70 in July 1979 and \$19.61 in June 1980).

Explanatory Notes (Continued):

3. \$380.10 for gasoline purchased for the rural program in September 1979 but charged to the project grant.
 4. \$273.90 for meals for visitors in travel status (\$32.06 in November 1979, \$46.86 in December 1979, \$152.18 in March 1980, and \$21.71 in April 1980).
 5. \$153.29 for luncheons and food and drinks for a reception (\$58.37 in November 1979, \$47.70 in March 1980, and \$45.22 in July 1980).
 6. \$371.29 for taxi service between hotel and YMCA office in Senegal for employee assigned to project staff. This was a personal expense.
 7. \$14.71 to purchase a book for the rural program.
 8. \$49.02 was an error in calculating charges for publications in July 1980.
 9. \$478.64 in reimbursement to the grant for gasoline used by the rural programs during 1979 (based on the use of 360 litres per month for eight months). During this entire period the rural program was using the gasoline purchased by the grant project. The YMCA project administrator discovered the same thing occurring in 1980 and reimbursed the grant project for 1980 on the basis of 360 litres actual usage per month. This same basis was used for 1979 because actual usage data was not available.
- f. This cost was questioned because it was for maintenance of a vehicle before the grant was awarded.
- g. The \$2,892.71 represented by these four items are the overhead charges applicable to the costs questioned and discussed in notes a. through f. above. The costs questioned were based on the 12 percent of total costs provisional rate used by the YMCA to report overhead charges.
- h. This unresolved item is the purchase of two Italian-made modeps without corresponding waiver for non-U.S. procurement of motor vehicles.
- i. This item is the cost of the trip to Nairobi by the project director and co-director to attend the African Alliance of YMCAs conference. Although approval for the trip was granted by the USAID Senegal Director, we believe the trip was intended primarily to benefit the establishment of a local YMCA in Senegal and not the grant project. The USAID Senegal Director will determine whether his approval for this trip is still effective.

Explanatory Notes (Continued):

- j. The \$53,370.85 represents the overhead charged to the project by ORT. ORT has not submitted an overhead proposal and consequently these charges have not been audited. There is no basis for allowing or disallowing these charges until a proposal is prepared.
- k. The \$76,011.29 represented by these four accounts are the YMCA overhead charges to the project left unresolved after the questioned costs discussed in notes a. through f. were deducted from the reported overhead. The YMCA has not submitted an overhead proposal and consequently these unresolved charges have not been audited. There is no basis for allowing or disallowing these charges until a proposal is prepared.

LIST OF RECOMMENDATIONS

Recommendation No. 1

USAID Senegal should require the YMCA to submit a revised budget for the life of the project. The budget and the corresponding scope of work should be negotiated with YMCA to determine a reliable estimate of costs for a scope of work that YMCA can reasonably be expected to perform within a funding level that AID can afford.

Recommendation No. 2

USAID Senegal should require the project officer to report in writing on the results of the periodic field visits he is now making.

Recommendation No. 3

USAID Senegal should assure that project administrative offices are relocated at the training center.

Recommendation No. 4

The grant officer (SER/CM/ROD) should initiate refund of the cost of the director's and co-director's trip to Nairobi on the basis that the trip was for YMCA activities and not specifically related to the project.

Recommendation No. 5

The grant officer (SER/CM/ROD) should review and settle the questioned and unresolved costs amounting to \$24,162.66 and \$134,313.50, respectively, presented in Exhibit B.

Recommendation No. 6

The grant officer (SER/CM/ROD) should secure YMCA agreement to adopt a system for allocating personnel time and related salary and administrative costs to the appropriate project sponsors and to discontinue charging rural project costs to the AID grant.

Recommendation No. 7

USAID Senegal should direct YMCA to conduct a current assessment of the need for qualified people in the skill areas being taught at the center. Further AID funding should be contingent upon a current need for the skills being taught.

Recommendation No. 8

USAID Senegal must assure itself that a plan is developed before funding a business loan program for graduating students as required by the grant agreement.

Recommendation No. 9

USAID Senegal should secure YMCA and GOS agreement that a diploma recognized by the GOS will be awarded to graduating students to provide the students with the best possible chance for successful employment after graduation.

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USAID Senegal should assure that the YMCA develops adequate inventory records for property purchased with grant funds, marks the property as center property, and improves security of the center buildings to better protect this property.

Recommendation No. 13

USAID Senegal should request YMCA, in conjunction with the GOS, to prepare a plan for the orderly transfer of funding responsibility for this project from AID to the GOS.

LIST OF RECIPIENTS

Deputy Administrator	1
Assistant Administrator/Bureau for Africa (AA/AFR)	5
Assistant Administrator/Bureau for Program and Management Services (AA/SER)	5
Assistant Administrator/Bureau for Food for Peace and Voluntary Assistance (AA/FVA)	1
Director, USAID/Dakar	5
Director, Office of Contract Management (SER/CM)	2
Audit Liaison Office, AA/AFR	1
Audit Liaison Office, AA/SER	1
Office of Legislative Affairs (LEG)	1
General Counsel (GC)	1
Office of Financial Management (FM)	1
Office of Development Information and Utilization (S&T/DIU)	4
International Development Cooperation Agency Legislative and Public Affairs	1
Inspector General (IG)	1
RIG/A/Cairo	1
RIG/A/Manila	1
RIG/A/Panama	1
RIG/A/Karachi	1
RIG/A/Nairobi	1
IG/PPP	1
AIG/II	1
IG/EMS/C&R	16