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February 11, 1999

**MEMORANDUM FOR USAID/SENEGAL DIRECTOR, DONALD B. CLARK**

FROM:  Henry L. Barrett, RIG/A/Dakar

SUBJECT: Audit of the USAID/Senegal Implementation of the Government Performance and Results Act in Its PVO/NGO Strengthening Activities, Report No. 7-685-99-003-P

Enclosed is our final report on the subject audit. Due to a decision made at the November 1998 Mission Director's Conference to restructure the R4 process, the Office of Inspector General agreed to temporarily suspend its work on GPRA issues. Thus, we have eliminated all of the recommendations which were originally included in our draft report. We are however issuing this report in final for the informational benefits it will provide to you.

In addition, we have considered your comments to our draft report in the preparation of this final report and have included your comments in Appendix II.

I appreciate the cooperation and courtesies extended to the audit staff during the audit.

Attachments: A/S

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**Regional Inspector General for Audit  
Dakar**

**AUDIT OF USAID/SENEGAL  
IMPLEMENTATION OF THE GOVERNMENT  
PERFORMANCE AND RESULTS ACT  
IN ITS PVO/NGO STRENGTHENING ACTIVITIES**

**Report No. 7-685-99-003-P  
February 11, 1999**

# EXECUTIVE SUMMARY

## Background

In August 1993, Congress enacted Public Law 103-62 called the "Government Performance and Results Act of 1993" (GPRA). The Act requires Federal agencies to develop strategic plans of at least a five-year duration by September 30, 1997. It also requires agencies to develop annual performance plans beginning in fiscal year 1999, and to report annually on actual performance compared to agency goals no later than March 31, 2000. The Act sets forth the major tenets of a results-oriented management approach that focuses on using resources and information to achieve measurable progress toward program outcomes which clearly relate to program goals. (See page 1.)

The Regional Inspector General's Office in Dakar, Senegal reviewed USAID/Senegal's PVO/NGO Strengthening Activities to determine whether the Mission had accomplished three tasks: (1) developed performance indicators which were consistent with USAID guidance, (2) developed a system for collecting and reporting accurate performance information, and (3) used performance information to enhance program effectiveness. In addition, the audit sought to determine whether the Mission's PVO/NGO Strengthening Activities were making satisfactory progress toward achieving the intended benefits. (See page 3.)

The PVO/NGO Strengthening Activities had two emphases:

1. to strengthen Senegalese PVOs/NGOs by providing training, technical support and other resources, and
2. to provide funding to local PVOs/NGOs for a broad range of local development activities, including natural resource management (NRM) and family planning activities. (See page 1.)

The total life of project funding for this activity was \$21.0 million, of which \$14.0 had been spent as of January 21, 1998. (See page 2.)

## Summary of Audit Findings

USAID management, at their November 1998 Mission Director's Conference, made a decision to restructure the R4 process. As a result of this decision, the Office of Inspector General has agreed to temporarily suspend its work on GPRA issues. Thus, we have eliminated from this report all of the recommendations which were originally included in our draft report. We are, however, issuing this report in final for the informational benefits it will provide. (See page 3.)

With regard to Task 1 above, the audit found that the Mission had developed performance indicators which were generally consistent with USAID guidance, with the exception of one indicator which was not "direct."<sup>1</sup> (See pages 4 - 6.)

With regard to Task 2 above, the audit determined that USAID/Senegal had indeed developed a system for collecting and reporting performance information. However, USAID/Senegal needs to adopt procedures to verify the accuracy and validity of reported information. Because there were no verification procedures in place, the Mission reported incorrect performance information for all four of the performance indicators that reflected PVO/NGO Strengthening Activities. These four performance indicators reflected nine performance information statistics, seven of which we found to be misstated by more than 5 percent. (See pages 6 - 10.)

Regarding the use of performance information (see Task 3 above), the audit found that USAID/Senegal used performance information to enhance program effectiveness and to help ensure the achievement of planned targets. (See pages 10 - 11.)

We determined that the PVO/NGO Strengthening Activities were generally making satisfactory progress toward their intended benefits in both of the areas of emphasis (see previous page). Of the 100 activities we reviewed, 56 had met or exceeded their planned targets; 35 were making satisfactory progress while only nine were making unsatisfactory progress. (See pages 13 - 14.)

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## Management Comments and Our Evaluation

In response to our draft report, USAID/Senegal provided written comments that are included in their entirety in Appendix II. Generally, USAID/Senegal agreed with our findings and reported corrective actions that it has taken and is planning to take.

More specifically, for our finding that "One Performance Indicator For Two Results May Not Be Direct," USAID/Senegal agreed with the finding and has already taken steps to address this issue. USAID/Senegal has established a special team to implement a performance monitoring plan and is also providing training on performance indicators.

Furthermore, commenting on our finding that "Reported Performance Indicators Were Significantly Misstated," USAID/Senegal agreed to adjust its fiscal year 1997-2000 R4 records to report performance indicators as accurately as possible. They also agreed to establish better procedures to verify performance information statistics, and added that an in-depth analysis of PVO/NGO records is in process to verify the statistics questioned in our report.

As commented on earlier in this report, because of decisions made at the November 1998 Mission Director's Conference, we have eliminated all recommendations that were originally

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<sup>1</sup> To be direct, a performance indicator should measure as closely as possible the result it is intended to measure.

included in our draft report. Thus, our evaluation of USAID/Senegal's response does not focus on our draft recommendations nor their specific comments relating to the draft recommendations.

*Office of the Inspector General*  
Office of the Inspector General  
February 11, 1999

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# INTRODUCTION

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## Background

In August 1993, Congress enacted Public Law 103-62 called the "Government Performance and Results Act of 1993 (GPRA)." The Act requires Federal agencies to develop strategic plans of at least a five-year duration by September 30, 1997. It also requires agencies to develop annual performance plans beginning in fiscal year 1999 and to report annually on actual performance compared to agency goals no later than March 31, 2000. The Act sets forth the major tenets of a results-oriented management approach that focuses on using resources and information to achieve measurable progress toward program outcomes which clearly relate to program goals. Congress selected USAID to be a pilot agency for the implementation of GPRA for fiscal years 1995 and 1996.

To support USAID's implementation of GPRA, the Office of Inspector General was conducting audits designed to determine USAID's status in its efforts to implement the requirements of GPRA. Our audit at USAID/Senegal, conducted from January 1998 through September 1998, was an important part of this USAID-wide effort. However, after the issuance of our draft report for this audit, USAID management made a decision at their November 1998 Mission Director's Conference to restructure the R4 process. As a result of this decision, the Office of Inspector General agreed to temporarily suspend its work on GPRA issues. Thus, we have eliminated all of the recommendations which were originally included in our draft report. We are, however, issuing this report in final form for the informational benefits it will provide.

In September 1995, USAID issued a document entitled The Agency Strategic Framework and Indicators 1995-1996, which identified "Environment Managed for Long-Term Sustainability" as one of five USAID goals. This USAID goal is supported specifically by USAID/Senegal's Strategic Objective 2 to "Increase Crop Productivity Through Improved Natural Resources Management (NRM) in Zones of Reliable Rainfall."

USAID/Senegal was implementing five activities to support this Strategic Objective 2. However, this audit focuses on only one of these five: "PVO/NGO Strengthening Activities." This "PVO/NGO Strengthening Activities" had two emphases:

1. to strengthen Senegalese PVOs/NGOs by providing training, technical support and other resources;
2. to provide funding to local PVOs/NGOs for a broad range of local development activities, including NRM related activities and family planning activities.

The grant agreement with Senegal was signed in June 1990, and the contract with the United States based implementing contractor--New TransCentury Foundation (NTF)--was signed in July, 1991. NTF implemented the terms of its contract, including the two above mentioned activities, through its branch in Senegal, called the "Umbrella Support Unit (USU)" and its various subrecipients also known as PVOs/NGOs.

As of June 30, 1997, USU had awarded 37 sub-grants to various Senegalese PVOs/NGOs. Life-of-project funding totalled \$21.0 million, and as of January 21, 1998, obligations totalled \$20.9 million, and expenditures totalled \$14.0 million.

However, after the signing of the 1990 agreement, but prior to USAID/Senegal's establishment of information to be reported in the Results Review and Resource Request (R4), USU and the various NGOs/PVOs had already implemented a system and methodology for gathering and reporting performance information. In spite of the already existing systems and information being gathered, USAID/Senegal reported a different set of performance information statistics in its R4 than those which USU and its NGOs/PVOs had been gathering in their routine reporting.

As it turned out, however, the PVO/NGO Strengthening Activities supported the Mission's R4 objectives. Thus, based on USAID/Senegal's request, USU with the help of its subrecipients prepared a letter separate from its routine progress reporting. This letter provided a unique set of performance information statistics, developed specifically for USAID/Senegal's R4. The statistics included in this letter represented information not routinely reported by USU and its subrecipients. Consequently, this unique set of statistics caused reporting problems for USAID/Senegal.

However, we have not raised--as an audit issue in this report--this lack of linkage between performance information routinely reported and the performance information reflected in the R4. We did not include this issue because the PVO/NGO Strengthening Activities were initiated before the R4 reporting requirements became effective and because the Mission was well aware of this lack of linkage.

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## Audit Objectives

We performed this audit as part of the Office of Inspector General's decision to audit USAID's implementation of GPRA. It was designed to answer the following two audit objectives:

- 1) Did USAID/Senegal, for its PVO/NGO Strengthening Activities, in accordance with USAID directives and in support of USAID's actions to comply with the Government Performance and Results Act:
  - a) Develop performance indicators which were consistent with USAID guidance?
  - b) Develop a system for collecting and reporting accurate performance information?
  - c) Use performance information to enhance program effectiveness?
- 2) Were USAID/Senegal's PVO/NGO Strengthening Activities making satisfactory progress toward achieving the intended benefits?

Appendix I contains a complete discussion of the scope and methodology for the audit.



## REPORT OF AUDIT FINDINGS

Did USAID/Senegal for its PVO/NGO Strengthening Activities, in accordance with USAID directives and in support of USAID's actions to comply with the Government Performance and Results Act:

a) **Develop performance indicators which were consistent with USAID guidance?**

USAID/Senegal generally developed performance indicators for its PVO/NGO Strengthening Activities in accordance with USAID directives that comply with the Government Performance and Results Act. However, one of the indicators did not meet one of the seven criteria, as defined in applicable USAID guidance. In its fiscal year 1997 (FY 97) Results Review and Resource Request (R4), USAID/Senegal reported--for its Strategic Objective 2--on four Natural Resource Management (NRM) intermediate results affected by its PVO/NGO Strengthening Activities (see Chart 1). For the four intermediate results we found that three different performance indicators were used. There were four performance indicators reflected in the report, but two of these were exactly the same, but associated with different intermediate results.

USAID's guidance on selecting performance indicators ("TIPS No. 6" issued by the USAID Center for Development Information and Evaluation) suggests the following seven criteria for performance indicators: (1)direct, (2)objective, (3)adequate, (4)quantitative, (5)disaggregated, (6)practical and (7)reliable. Performance Indicators 1 and 2 (see Chart 1) met all seven of these criteria. Performance Indicator 3 met six of the seven criteria.

Performance Indicator 3 did not, in our opinion, meet the criteria of being "direct,"<sup>2</sup> as defined in TIPS No. 6. This indicator used number of training sessions and number of organizations trained as units of measure, in an attempt to measure the strengthening of institutional capacity and the increasing competence of farmers, respectively. These units of measure, based on training, were used even though TIPS No. 6 says in an example that "*numbers of service providers trained* would NOT be a direct measure of the result *improved service delivery*."

### **One Performance Indicator For Two Results May Not Be Direct**

As detailed above, USAID's TIPS No. 6 identifies seven criteria for assessing performance indicators. We noted that Performance Indicator 3 did not comply with the criteria of being "direct." However, the Mission used this indicator because it felt it was the best measure, that

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<sup>2</sup> To be direct, a performance indicator should measure as closely as possible the result it is intended to measure.

was cost effective, for gauging the strengthening of institutional capacity. The use of this indicator, which is not "direct," may impair Mission management's ability to effectively use program results in its decision-making process and may impair its ability to determine whether the desired result is progressing as intended.

For its PVO/NGO Strengthening Activities USAID/Senegal reported four intermediate results relating to Strategic Objective 2 for increasing crop productivity through improved natural resources management in zones of reliable rainfall. These four different intermediate results related to the three different indicators, as shown in Chart 1 below.

| Chart 1<br>Performance Indicators and Intermediate Results<br>for Strategic Objective 2   |  |
|---|--|
| <u>Performance Indicators</u>   | <u>Intermediate Results</u>                                  |
| 1) Percentage of Households Using Specific NRM Techniques in FY 97  | 1) Improved NRM Techniques Mastered and Used by Farmers      |
| 2) Number of Farmers Reporting Their Knowledge of Improved NRM Techniques   | 2) Farmer Exposure to Improved AG/NRM Techniques Increased   |
| *3) Number of Training Sessions for Farmers and Local Institutions Personnel (unit of measure: number of training sessions)             | 3) Institutional Capacity of Organization Strengthened       |
| *3) Number of Training Sessions for Farmers and Local Institutions Personnel (unit of measure: number of organizations trained)         | 4) Competence and Means of Technicians and Farmers Increased |
| *Indicator 3 was used for Intermediate Results 3 and 4. Thus there were actually three different indicators for four different results. |  |

USAID's Automated Directives System (ADS) Section 203.5.5(1) (issued in October 1995) specifies that operating units shall define performance indicators for which quality data are available at intervals consistent with management needs and that are direct, objective and practical. In addition, USAID's TIPS No. 6--issued (in 1996) by the USAID Center for Development Information and Evaluation as a supplemental reference to USAID's ADS system--suggests that indicators should satisfy the following seven criteria: (1)direct,

(2)objective, (3)adequate, (4)quantitative, (5)disaggregated, (6)practical and (7)reliable. For the "direct" criteria, this supplemental document further specifies that "a performance indicator should measure as closely as possible the result it is intended to measure." To illustrate, it provides the following example: "*number of service providers* trained would NOT be a direct measure of the result *improved service delivery*. Just because people are trained does not necessarily mean they will deliver services better."

We noted during our audit that USAID used number of training sessions and number of organizations trained in an effort to measure the strengthening of institutional capacity and the increasing competence of farmers, respectively (see Performance Indicator 3 in Chart 1 above). However, it is our opinion that units of training do not measure strengthened capacity nor increased competence, because it is difficult, if not impossible, to measure--in quantifiable terms--how many units of training result in how much, if any increased capacity or increased competence. Thus, because of this lack of measurability we concluded that this Performance Indicator 3 (see Chart 1 above) does not satisfy the TIPS No. 6 criteria definition of "direct."

The Mission used Performance Indicator 3 because the Mission felt it was the best measure, that was cost effective, for gauging the strengthening of institutional capacity. Furthermore, the Mission had to balance compliance with USAID guidance against the cost of data collection. Moreover, the Mission believed that this indicator was the best measure available, after having taken into account the other criteria of TIPS as well as the cost of developing and gathering performance information on alternative measures.

In our opinion, performance indicators which do not measure as closely as possible the results they are intended to measure impair USAID/Senegal's and USAID/Washington's ability to effectively use the R4 program results in their decision-making process. Additionally, without "direct" performance information measuring the results they are intended to measure, decision makers have little assurance whether the Mission has met, exceeded or missed achieving its R4 objectives and related targets at any point during the implementation of the supported activities. This lack of use of R4 information in the Mission's efforts to enhance the effectiveness of the PVO/NGO Strengthening Activities is discussed further in Audit Objective 1(c) below.

**Did USAID/Senegal for its PVO/NGO Strengthening Activities, in accordance with USAID directives and in support of USAID's actions to comply with the Government Performance and Results Act:**

**b) Develop a system for collecting and reporting accurate performance information?**

USAID/Senegal developed a system for collecting and reporting performance information for its PVO/NGO strengthening activities in accordance with USAID directives that comply with the Government Performance and Results Act. However, the information reported was not accurate. As a result, all four of the performance indicators contained significant (greater than 5%) errors in the performance information reported in the R4 (see Appendix III).

As shown in Chart 2, of the four performance indicators in the R4, one contained six separate

performance information statistics--thus giving a total of nine reported statistics. For the performance indicator with the six detailed statistics, one was correctly reported while another had an error of only 2%. Thus, of the nine reported statistics, two were reported without significant errors (see Appendix III).

However, the other seven statistics were significantly misstated--that is the amount reported differed from the amount verified by more than 5%. The differences between these reported and verified amounts ranged from a low of 7.9% to a high of 56.3%. The system for collecting information, along with the errors in the statistics, are discussed in the two sections below.

### **A System Exists For Collecting Performance Indicator Statistics**

In our opinion, USAID/Senegal has a system for collecting and reporting performance information in its FY 97 Results Review and Resource Request (R4), as required by USAID guidance.

According to ADS Section 203.5.5, Missions shall establish and maintain performance monitoring systems that regularly collect data which enable the assessment of progress towards achieving results. Moreover, Mission personnel should collect actual results data for each performance indicator.

In order to implement the PVO/NGO Strengthening Activities grant to the Government of Senegal, USAID/Senegal contracted with a U.S organization, called New TransCentury Foundation (NTF). To implement the terms of the contract, NTF established a branch in Senegal, known as the "Umbrella Support Unit" (USU). The contract required USU to gather, manage, monitor and evaluate information on activities, as well as to report the activity results to USAID/Senegal. This arrangement relieved USAID/Senegal of many of its usual monitoring duties and responsibilities.

Because the grant agreement and contract as well as the related workplan activities and targets were established before the R4 reporting requirements became effective, the detailed performance information statistics maintained and reported by USU and its PVO/NGO subrecipients did not support--in their routine reporting--the R4 indicators. Moreover, because the PVO/NGO Strengthening Activities did, in general, support the Mission's R4 objectives, some statistics of the PVO/NGO Strengthening Activities were prepared--at the request of the Mission--specifically for R4 reporting purposes by USU. USU reported this unique set of statistics to the Mission in a letter separate from its normal periodic reporting. This unique set of statistics was reflected only in Strategic Objective 2 of the R4 and appeared as sub-totals in the comments sections of the indicator tables. The Mission did not establish R4 targets or baselines for these PVO/NGO Strengthening Activities. However, USAID/Senegal had maintained a record of these unique performance information statistics and was able to quickly provide us with a copy of the letter from USU supporting the statistics reflected in the R4.

Thus, we feel that USAID/Senegal did have an established system to collect and retain performance information statistics.



**Reported Performance Indicators  
Were Significantly Misstated**

In connection with the R4 and compliance with GPRA, ADS Section 203.5.5e says that "operating units shall . . . critically assess the data they are using to monitor performance to insure they are of reasonable quality and accurately reflect the process or phenomenon they are being used to measure." However, we found in our verification work that all four of the indicators reflecting PVO/NGO Strengthening Activities contained material misstatements (see Appendix III). These misstatements arose because USAID/Senegal did not verify the calculation of the performance information statistics provided to it, and USU did not clearly explain or define the statistics that were provided to USAID/Senegal. As a result, these inaccuracies and misstatements impaired the usefulness and reliability of the R4.

Strategic Objective 2 for natural resources management included five activities. For these five NRM activities, their actual performance information statistics appeared as sub-totals in the performance indicator tables of the R4. PVO/NGO Strengthening Activities was one of these five natural resources management activities included in the FY 97 R4. As part of our audit objective, we verified the accuracy and validity of the PVO/NGO Strengthening Activities' performance information sub-totals. However, we did not perform any audit work on the other four activities included in the sub-totals for the indicator tables of the R4.

These four performance indicators reflected nine performance information statistics and their units of measure for the PVO/NGO Strengthening Activities, as shown below:

Chart 2  
Performance Indicators and  
Performance Information Statistics

| <u>Performance Indicators</u>  | <u>Performance Information Statistics<br/>(and Their Units of Measure)</u>  |
|--|---|
| 1) Percentage of Households Using Specific NRM Techniques in FY 97           | 1) Percentage of Households Surveyed Using Live Fence<br><br>2) Percentage of Households Surveyed Using Compost<br><br>3) Percentage of Households Surveyed Using Improved Seed<br><br>4) Percentage of Households Surveyed Using Fallow<br><br>5) Percentage of Households Surveyed Using Manure<br><br>6) Percentage of Households Surveyed Using Field Trees |
| *2) Number of Training Sessions for Farmers and Local Institutions Personnel | 7) Number of Training Sessions  |
| 3) Number of Farmers Reporting Their Knowledge of Improved NRM Techniques    | 8) Number of Farmers  |
| *4) Number of Training Sessions for Farmers and Local Institutions Personnel | 9) Number of Organizations Trained  |
| *Indicators 2 and 4 are the same.  |   |

Of these nine statistics shown above and in Appendix III, seven were significantly misstated. That is, the amount reported was different from the amount that we verified by more than 5%. As an example of these misstatements, the performance indicator "Number of Farmers Reporting Their Knowledge of Improved NRM Techniques" reflected a PVO/NGO Strengthening sub-total of 4,048 farmers. However, upon verification, we found that this number included statistics for NGOs/PVOs involved in family planning training activities and also included NGOs/PVOs whose agreements had completion dates as far back as April of 1994--activities that clearly did not occur during FY 97. After subtracting the erroneous amounts, the correct number for this indicator was actually 2,724.

According to ADS Section 203.5.5, USAID Missions "shall establish and maintain performance monitoring systems that regularly collect data which enable the assessment of progress towards achieving results. Operating unit performance monitoring systems shall track performance at both the results framework level and the activity level." ADS Section 203.5.5e adds that "operating units shall . . . critically assess the data they are using to monitor performance to insure they are of reasonable quality and accurately reflect the process or phenomenon they are being used to measure." Thus, this guidance clearly requires Missions to assess the accuracy of the performance information statistics included in their R4s.

The high frequency of misstatements in the performance information statistics was the result of three factors. (1) The grant agreement, contract and related performance activities were established before the R4 reporting requirements became effective. Thus, the detailed performance information statistics normally accumulated, maintained and reported by USU and its PVO/NGO subrecipients did not support--in their routine reporting--the R4 indicators. Instead, USAID/Senegal had to make a separate request for and USU had to separately develop and provide--in a letter distinct from its normal activity reporting--statistics specifically developed for R4 reporting purposes. (2) Furthermore, USAID/Senegal did not verify the make-up of or calculation of the statistics provided to them by USU. (3) Lastly, USAID/Senegal did not clearly define to USU the statistics that were needed nor did USU clearly explain or define the statistics that they provided.

Consequently, the lack of accurate and valid performance data in the R4 impairs the usefulness of the R4 as a decision making tool. In addition, without accurate and valid performance information in the R4, the entire performance reporting process is weakened.

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**Did USAID/Senegal for its PVO/NGO Strengthening Activities, in accordance with USAID directives and in support of USAID's actions to comply with the Government Performance and Results Act:**

**c) Use performance information to enhance program effectiveness?**

USAID/Senegal used performance information, gathered through its normal monitoring and reporting, to enhance program effectiveness for its PVO/NGO strengthening activities in accordance with USAID directives that comply with the Government Performance and Results Act. This monitoring and reporting system, however, was separate and distinct from the methodology used to gather performance information reflected in the R4.

ADS Section 203.4 defines performance information as a product of formal performance monitoring systems, evaluative activities, customer assessment and surveys, agency research and informal feedback from partners and customers. USAID/Senegal collects performance information on its PVO/NGO Strengthening Activities through the branch office of its contractor, USU, and through the use of evaluations, studies, periodic USU reports, and meetings. USAID/Senegal then uses the information to make planning and program implementation decisions.

During our audit we noted three instances of the Mission's use of performance information to enhance program effectiveness and to help ensure the achievement of planned targets.

One example was the Association Panafricaine pour le Developpement Communautaire's (PADEC's) efforts to implement a natural resource management activity in northern Senegal. This activity, which was dependent upon an adequate supply of water, was making very little progress because of PADEC's inability to find an adequate water supply. After monitoring PADEC's unsuccessful efforts to obtain water, USAID/Senegal and USU decided to terminate the activity and re-focus their resources on other areas having better opportunities of enhancing their development efforts.

Another example was a health activity being carried out by the Association pour la Promotion Sociale en Milieux Rural et Urbain (APROSOR). In this activity, APROSOR had constructed and equipped a health hut in a village. However, because of a shortage of water in its village, this hut was not functioning. USAID/Senegal and USU, through their monitoring efforts, became aware of this problem and took action to solve it. USAID/Senegal, USU and APROSOR, through their negotiations with a neighboring village, obtained a reliable source of water from this neighboring village. This secure source of water then enabled the health hut to function as planned.

A third example involves the Association Senegalaise de Recherches d'Etudes et d'Appui au Development (ASREAD), an NGO involved in natural resource management. The plans for this activity initially called for the establishment of nine original NRM sites, with the addition of seven more in a subsequent year. However, the original nine NRM sites were having difficulty achieving their planned results. Using the performance information available, USAID/Senegal and USU became aware of these difficulties and delayed the activity's anticipated expansion. As a result, ASREAD continued to focus its efforts on the original nine sites until they attained their planned level of performance. Thus, this allowed the activity--albeit on a reduced scale--to successfully contribute to its planned development efforts.

As demonstrated in the above three examples, USAID/Senegal effectively used available performance information to enhance program effectiveness and to help ensure the achievement of its planned targets.

### **Management Comments and Our Evaluation**

Regarding our finding for audit objective "a", that "One Performance Indicator For Two Results May Not Be Direct" USAID/Senegal agreed with our finding and has taken steps to address this issue. In addressing this issue, USAID/Senegal has formed an analysis, monitoring

and evaluation team whose key objective is to develop and implement a performance monitoring plan and analytical agenda. In addition USAID/Senegal has provided training and plans to provide additional training on performance indicators, as well as providing training on the entire monitoring, analysis and evaluation process.

Commenting on our finding under audit objective "b" that "Reported Performance Indicators Were Significantly Misstated," USAID/Senegal agreed to adjust its fiscal year 1997-2000 R4 records to report performance indicators as accurately as possible. They added that an in-depth analysis of PVO/NGO records is in process to validate RIG/Dakar's suggested adjustments to the performance information statistics. Furthermore, the Mission agreed to establish better procedures to verify the make-up and calculation of performance information statistics included in future R4 reports.

**Were USAID/Senegal's PVO/NGO Strengthening Activities making satisfactory progress toward achieving the intended benefits?**

The two areas of emphasis--(1) strengthening Senegalese PVOs/NGOs and (2) funding local development efforts--of the PVO/NGO Strengthening Activities were generally making satisfactory progress. However, of the 100 tasks that we reviewed, nine were making unsatisfactory progress.

As mentioned previously in the Background Section of this report, the detailed performance information maintained and reported by USU and its PVO/NGO subrecipients did not support--in their routine reporting--the R4 indicators. However, the PVO/NGO Strengthening Activities did, in general, support the Mission's R4 objectives. Thus, some statistics of the PVO/NGO Strengthening Activities were developed specifically for R4 reporting purposes by USU and reported in a letter separate from the normal periodic performance reporting. Furthermore, the Mission did not develop separate planned R4 targets or baseline data for the PVO/NGO Strengthening Activities. Consequently, in performing our audit work for Strategic Objective 2, we were unable to measure progress against R4 planned indicators, since none existed for PVO/NGO Strengthening Activities. We were, however, able to measure progress against the USU July 1, 1996 to June 30, 1997 annual workplan and the targets in USU's agreements with its subrecipients.

In order to determine whether USU's efforts to strengthen local PVOs/NGOs were making progress, we tested ten planned tasks in the USU July 1, 1996 to June 30, 1997 Annual Workplan (see Appendix IV page 12). For example the tasks included: (1) reviewing proposals from potential subrecipients; (2) conducting impact studies for those subrecipients selected; (3) conducting monitoring visits; (4) having evaluations and audits conducted; and (5) providing technical assistance. For the ten items that we tested, we found that all ten were making satisfactory progress (see Appendix IV page 1). Of these ten planned tasks, USU met or exceeded eight targets and was achieving good progress in the other two.

With regard to local development efforts, USU's subrecipients were generally making good progress in achieving their planned targets (see Appendix IV pages 1 through 11). As commented on earlier in the Background Section, as of June 30, 1997, 37 grants had been awarded by USU and implemented by various Senegalese PVOs/NGOs. For each of these grants, USU and each subrecipient had established and agreed to various targets. From these we reviewed 90 selected subrecipient efforts at fifteen sites of ten PVO/NGO grantees. We noted that:

1. 48 of these efforts (53%) met or exceeded their planned targets;
  2. 38 activities (42%) were making progress towards their planned targets, with, in our opinion:
    - a. 33 of these (37%) making satisfactory progress and
    - b. the other five (5%) making unsatisfactory progress
  3. no progress was being made by two of the PVOs/NGOs in the four (5%) remaining tasks.
- We chose these fifteen sites randomly from a total population of 270 for our inspection and verification work.

In our review of these PVOs/NGOs, we reviewed a variety of their local development efforts,

ranging from family planning, micro-enterprise, credit union strengthening, to natural resource management. We noted that the two NGOs--Association Conseil pour l'Action (ACA) and Appropriate Technology International (ATI)--with the least progress towards their planned targets, had the earliest effective dates (December 1994 and March 1995, respectively) and anticipated completion dates (November 30, 1997, and February 28, 1998, respectively) of the NGOs included in our testing. While both ACA and ATI were making some progress, ACA had not made satisfactory progress towards three of the eight targets that we reviewed (see Appendix IV page 2) and ATI had not met its targets for three of the four tasks reviewed (see Appendix IV page 3). Furthermore, these shortfalls were significant, ranging from a percentage shortfall towards the planned targets of 38.9% to 75% for ACA and 73.7% to 100.0% for ATI.

Conversely, the other eight PVOs/NGOs were making better progress towards their planned targets. Although they had not met all targets at the time of our fieldwork in May 1998, these eight PVOs/NGOs still had several months to more than a year remaining until their anticipated completion dates. As examples: (1) the Catholic Relief Services II (CRS II) activity met or exceeded six of the seven activities while the remaining activity was less than 1% shy of its target (see Appendix IV page 10). (2) Human Action for Integrated Development in Senegal (AHDIS) not only met, but exceeded eight of the nine targets (see Appendix IV page 5). Furthermore, these two subrecipients had at the time of our fieldwork in May 1998, at a minimum, several more months to attain all of their planned targets. CRS II has an anticipated completion date of March 31, 1999, and AHDIS has an anticipated completion date of September 30, 1998. Thus, in our opinion, many of the targets for these two subrecipients may be met or exceeded.

In summary, for 91 of the 100 items tested in the strengthening of Senegalese PVOs/NGOs and for the local development activities of PVOs/NGOs, satisfactory progress toward the intended benefits was being made. Of the 100 total items tested for both areas of emphasis, 56 met or exceeded their planned targets and 35 were making satisfactory progress (see Appendix IV page 1). Some progress, although deemed by us to be unsatisfactory, was made in another five tasks and in only four areas was no progress being made.

### **Management Comments and Our Evaluation**

USAID/Senegal did not provide any comments in response to our finding on Objective 2, "Were USAID/Senegal's PVO/NGO Strengthening Activities making satisfactory progress toward achieving the intended benefits?"

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|------------------------------------|
| <h2>SCOPE AND<br/>METHODOLOGY</h2> |
|------------------------------------|

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### Scope

The Office of the Regional Inspector General for Audit/Dakar, audited USAID/Senegal's implementation of the Government Performance and Results Act of 1993 in relation to the Mission's PVO/NGO Strengthening Activities in accordance with generally accepted government auditing standards. USAID/Senegal's universe of PVO/NGO Strengthening Activities had expenditures totaling \$14.0 million as of January 21, 1998. Our audit focused on the PVO/NGO Strengthening Activity subtotals reported in the March 1998 (fiscal year 1997) Results Review and Resource Request (the R4 Report) and the progress being made by this activity towards its intended benefits. Our testing covered the efforts of the Umbrella Support Unit (USU) and ten subrecipient PVOs/NGOs (see below) of USU with expenditures of \$2.3 million as of December 31, 1997.

We conducted our fieldwork at the offices and activity sites of USAID/Senegal, USU and subrecipient PVOs/NGOs of USU during the period January 1998 through September 1998. The ten subrecipients and fifteen sites visited included:

| <u>PVO/NGO Name</u> | <u>Town and/or Activity Site</u> |
|---------------------|----------------------------------|
| 1)ACA               | 1)Dakar                          |
| 2)AHDIS             | 2)Bambey                         |
| 3)ACAPES (4 sites)  | 3)Dakar--Mamadou Diop            |
|                     | 4)Dakar--Adjia Ami Sow           |
|                     | 5)Dakar--Fat Bint Yarassoul      |
|                     | 6)Dakar--Notaire                 |
| 4)ASBEF             | 7)Kaolack--Mboudje               |
| 5)ATI               | 8)Dakar--Fabricants de Pompes    |
| 6)ACDEV             | 9)Dakar--M Diarra Bousso         |
| 7)CONACAP           | 10)Barale                        |
| 8)FAFD (2 sites)    | 11)Agnam/Podor--Fode Ass         |
|                     | 12)Agnam/Podor--Goumel           |
| 9)Rodale (2 sites)  | 13)Yallar                        |
|                     | 14)Saint-Louis                   |
| 10)CRS II           | 15)Ndoundou Mbabe                |

The Director, USAID/Senegal made various representations concerning the PVO/NGO Strengthening Activities in a management letter signed September 3, 1998.

In conducting our field work, we assessed internal controls relating to the Mission's reporting of performance information and its monitoring and management of the PVO/NGO Strengthening Activities' progress. Our audit included an analysis of pertinent policies and



procedures, a review of Mission operating procedures and the latest USAID/Senegal Internal Control Assessment, and a consideration of prior audit findings related to our objectives in this audit.

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## Methodology

In the planning, fieldwork and reporting phases of our audit, we considered the materiality of performance information, progress towards the intended benefits of the PVO/NGO and USU activities, and the potential disclosure of noted exceptions. We set the materiality level of our first objective at the relatively low level of 5 per cent because of the importance of accurately reporting performance information in the R4 and because a portion of our first objective focussed on the accuracy of reporting in the R4. However, for our second objective, which focussed on progress--instead of accuracy--in achieving intended benefits, we set our materiality threshold at a much higher level and also considered other factors such as the length of time to the anticipated completion date of the activity and our discussions with Mission, USU and PVO/NGO personnel.

We acquired our knowledge of USAID/Senegal's strategies, approaches and efforts, as they relate to the PVO/NGO Strengthening Activities and GPRA, by interviewing USAID, USU, PVO/NGO officials and recipients of development assistance. In addition we reviewed activity files, evaluations, activity reports, training syllabuses, financial records, and original supporting documentation at the activity site level, PVO/NGO headquarters, and the offices of USU and USAID/Senegal.

More specifically, for our first objective, we reviewed the performance information of the PVO/NGO Strengthening Activities reported in the FY 1997 R4. As part of this review, we verified the accuracy of the information reported by tracing the reported information back to the related original source documents. We then verified the accuracy and validity of the source document.

Furthermore, our second objective consisted of two separate samples: (1) USU's tasks and (2) the PVO/NGO efforts. To determine whether USU was making progress in providing training, technical support and other resources to strengthen Senegalese PVOs/NGOs, we judgmentally selected ten planned USU tasks for testing. In our review to determine whether the local PVOs/NGOs were making progress in their development efforts, we selected a random sample of 15 PVO/NGO activity sites out of a total population of 270. This selection resulted in a review of ten different PVOs/NGOs. For both of these samples, we interviewed employees of USAID, USU and selected PVOs/NGOs, as well as recipients, and we also compared original source documents of efforts to planned targets in the applicable subagreements and workplans.

DEC 23 1998

MEMORANDUM

DATE: December 15, 1998  
TO: Henry L. Barrett, Director, RIG/A/Dakar  
FROM: Allan E. Reed, Deputy Director, USAID/Senegal  
Subject: Response to Draft Audit of USAID/Senegal  
Implementation of the GPRA in its PVO/NGO  
Strengthening Activities, draft Report No.  
7-685-99-XXX-P, dated October XX, 1998

USAID/Senegal has discussed the findings of the subject audit report with its partners and provides the following response to address the subject draft audit recommendations No. 1 and No. 2.

Recommendation No 1: "We recommend that USAID/Senegal provide in-country training to its staff relating to the selection and use of performance indicators. This training should encompass the guidelines and criteria included in USAID's Automated Directives System and the related TIPS."

Summary: USAID/Senegal agrees with this recommendation, and has already taken key steps, with the formation of the Analysis, Monitoring and Evaluation (AME) team to fulfill it. In addition, USAID/Senegal has already conducted some training activities and plans further training activities to fulfill this recommendation. Detailed response is provided below.

Some training has already been done and more is being planned for relevant USAID/Senegal staff on performance indicators, as well as the entire monitoring, analysis and evaluation process, according to the guidance provided through the USAID Automated Directives System (ADS) and related TIPS.

USAID/Senegal also intends to intensify its M&E training activities with some key partners in order to ensure improved gathering, handling, verification and analysis of performance data at all levels. The Director team and Analysis, Monitoring and Evaluation (AME) team share co-responsibility for implementing this training.

Training already conducted or underway includes the following:

- \* Reaching-4-Results Workshop, Wash. DC, 8/98, 1 person;
- \* Results Achievement Workshop, Nairobi, 1/98, 1 person;
- \* On-the-job training of USAID/Senegal staff during new strategy preparation process by AID/W and contracted M&E specialists; and
- \* EPIQ-IRG contractor on-the-job training in data collection,

survey instrument preparation, implementation, data entry analysis, etc. with both AME staff and key partner staff (10/98-3/99) as part of AG/NRM SO2 Impact Assessment contract.

Training to be conducted during FY99 includes the following:

- \* Reaching-4-Results Workshop, Rabat, 4/99, for 2-4 people
- \* Reaching-4-Results Workshop, Dakar, o/a 5/99, for 20-25 people
- \* On-the-job and classroom training of relevant USAID/Senegal staff and partners by USAID/Senegal team members and TA contractors on all aspects of M&E, including selection and use of indicators, questionnaire formulation and implementation, data entry, methodologies, analysis, etc.

Other significant steps have been already taken to improve our analysis, monitoring and evaluation functions. A key action has been the formation of the Analysis, Monitoring and Evaluation (AME) team which has as its key objective to develop and implement with SO teams and partners a Performance Monitoring Plan (PMP) and Analytical Agenda (AA) for the FY1998-2006 CSP. The AME unit staffing plan includes a Coach, a Data Management Specialist, an Economist, a Sociologist, a Human Capacity Development Specialist, an AG/NRM Specialist, and 3 Monitoring and Evaluation Specialists (who sit on the SO teams). The AME will also have access to contractual TA for additional assistance, for training, PMP preparation, etc., as required.

The AME team, in close collaboration with the SO teams, SO team key contractors/grantees, and partners provides a new framework to ensure the implementation of checks and balances needed to improve the quality of data management for performance monitoring. A key task in the AME team FY99 Work Plan is to ensure training of staff and some partners for improved selection and use of indicators, as well as the entire spectrum of activities required to improve M&E according to the ADS, GPRA and TIPS directives. The draft FY99 AME Work Plan is attached (Annex 1) for your review and feedback.

**Recommendation No 2: "We recommend that the Director, USAID/Senegal:**

**2.1 adjust the Mission's records to correctly report the FY 1997 R4 performance indicators relating to the PVO/NGO Strengthening Activities; and**

**2.2 develop procedures to verify the calculation and make-up of the performance information statistics used in future R4 reports."**

**Summary:** USAID/Senegal agrees in principal with this recommendation. Regarding Recommendation No. 2.1, while we

agree to adjust the FY1997-2000 R4 records to report performance indicators as accurately as possible, in-depth analysis of the PVO/NGO records is still on-going to validate RIG's suggested corrections, due to the conflicting demands on the time of the PVO/NGO Umbrella Support Unit (USU) Data Manager and the AME Data Management Specialist. Regarding Recommendation No. 2.2, we agree to establish better verification procedures for the make-up and calculation of future R4 statistics for the new strategy, and have already started the process. Details to support this summary are below.

For Recommendation 2.1, further analysis is needed to determine the pertinence of the differences noted in the draft audit report (Appendix III) between the PVO/NGO methodologies and FY1997-2000 R4 data table statistics and those of RIG for these 9 indicators. This work is on-going, some errors have been verified and other differences due to methodological differences have been brought to light.

The AME Data Management Specialist has held meetings with PVO/NGO partners to review and analyze the data that were collected and reported in the FY 1997-2000 R4. The key contact to discuss the findings of the draft audit was Mr. Ousmane Raymond SEYE, Director of the USU Department of Institutional Development and Training. USU presented the methodology of the NRM KAP 97 and explained the process used to make the calculations for the selected indicators reported in the R4. Based on these interactions, please find below some preliminary observations for your consideration regarding the Appendix III table of the subject draft audit report.

For indicators 1-6 of the draft audit Appendix III (percentage of households using specific NRM techniques in FY97...live fence, compost, improved seed, fallow land, field trees; R4 table 2.3), preliminary analysis leads us to note that the differences between draft audit report percentages and the PVO/NGO records are not statistically important (i.e., less than 5% for 5 of the 6 NRM practices). This would not be cause for concern, especially in determining trends over time in NRM adoption rates. Nor would this finding warrant further analysis under internationally accepted, academic statistical procedures for data of this nature. Although our analysis is not complete for the purposes of responding to RIG regarding this data, preliminary information that led to this conclusion on these 6 indicators also takes into account the following.

a/\* The RIG audit calculations were performed manually on 496 questionnaires which might account for some of the statistically insignificant differences in these NRM practice use percentages between USU and RIG.

b/\* We have concerns about the RIG audit calculations since the report neither discloses RIG's testing methodology (in Appendix 1 "Methodology") nor discusses and/or questions the USU methodology.

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c/\* Some of the discrepancies between RIG and USU calculations are due to the USU PVO/NGO team and the RIG using different methodologies. For example, the PVO/NGO Data Manager assumed that for fallow land (29.2%) the final indicator was the cumulative sum of "jachere traditionnelle" (26%) and "jachere ameliorée" (3.2%), which may include some double counting of farmers (USU will check on this) who used both of these 2 different types of fallow in different fields. It seems that the RIG only considered the "jachere traditionnelle" in its calculation of 26.8%. In any case, the difference between PVO/NGO and RIG percentages is only 2.4%, and without statistical significance.

d/\* In addition, we recognize that the database structure of the PVO/NGO 97 KAP was deficient as regards information on variable names, data dictionary and coding. Therefore it was difficult to perform our own calculations just to verify the data using the PVO/NGO methodology. We have made these corrections to the 1998 KAP survey methodology.

For indicator 7 (number of NRM training sessions for farmers and local institutions; R4 table 2.11), the USU team acknowledges that the data reported in the FY1997-2000 R4 were not accurate. USU mixed both NRM and health training sessions together. Forty (40) sessions should be reported instead of 80 according to the USU staff. In this case, a considerable difference of 5 training sessions remains between the USU (40) and RIG (35) numbers. This 12.5% difference is statistically significant, and will be investigated further by AME. Regarding this difference, according to the USU staff methodology, a training session is composed of 3 components: a location, a target population, and a theme. Every time one of those components changed the USU Data Manager considers that he has a different training session. We need to clarify if RIG considered the USU methodology in determining 35, rather than 40 training sessions.

For the indicator 8 of Appendix III (number of farmers reporting their knowledge of improved NRM techniques; R4 table 2.13), as with indicator 7, USU acknowledges that the data reported in the FY1997-2000 R4 were not accurate. USU mixed both knowledge of improved NRM and health techniques and practices together.

For indicator 9 of Appendix III (number of training sessions for farmers and local institutions' personnel--number of organizations trained; R4 table 2.14) analysis remains to be done, due to USU's current preoccupation with conducting the 1998 KAP survey.

Based on the above considerations, the Mission is not in the position to make a management decision until all the issues raised above, some of which require RIG's actions (see para b

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of page 3), are resolved.

Regarding 2.2, USAID/Senegal agrees that it needs to have procedures to verify the calculation and make-up of the performance information statistics, not only for this terminating activity, but for all activities to be undertaken for the new CSP.

AME proposes to make more spot checks and field visits on a regular and a timely (monthly or quarterly) basis to relevant partners to collect specific data for the indicators needed for R4 report. This will help to review progress and monitor activities more closely and the data collected will be put in a separate database in AME so that we can validate accuracy of data in reports on an on-going basis. Agreement has been reached with USU for this tool and the elaboration process and wider consensus with new SO teams and contractors will be on-going, as program implementation, and indicator and data source identification get underway.

Based on the above planned actions, the Mission requests that RIG record a Management decision for recommendation 2.2.

The Mission believes that the above responses adequately addresses your audit recommendations and anticipates proactive RIG's actions aimed at resolving all issues raised therein and, subsequently reaching management decisions satisfactory both parties.

Attachments: Analysis, Monitoring & Evaluation (AME) Unit (Annex 1)

## APPENDIX III

**Results of Testing Performance Information Reported  
in the FY 97 R4 for PVO/NGO Strengthening Activities**

| <b>Performance Indicator<br/>(A)</b>  | <b>Progress<br/>Reported<br/>By<br/>Mission<br/>(B)</b> | <b>Progress<br/>Verified<br/>By Audit<br/>(C)</b> | <b>Difference<br/>(D)</b> | <b>Percentage<br/>Difference<br/>(D/B)</b> |
|---|---|---|---------------------------|--|
| 1)Percentage of Households Using Specific NRM Techniques in FY 97 (R4 Table 2.3) - Live Fence                               | 9.6%  | 8.1%  | (1.5%)                    | (15.6)%                                    |
| 2)Percentage of Households Using Specific NRM Techniques in FY 97 (R4 Table 2.3) - Compost                                  | 10%   | 10.2%   | .2                        | 2.0%                                       |
| 3)Percentage of Households Using Specific NRM Techniques in FY 97 (R4 Table 2.3) - Improved Seed                            | 17.0%   | 17.0%   | 0%                        | 0%   |
| 4)Percentage of Households Using Specific NRM Techniques in FY 97 (R4 Table 2.3) - Fallow Land                              | 29.2%   | 26.8%   | (2.4)%                    | (8.2)%                                     |
| 5)Percentage of Households Using Specific NRM Techniques in FY 97 (R4 Table 2.3) - Manure                                   | 80.0%   | 86.3%   | 6.3%                      | 7.9%                                       |
| 6)Percentage of Households Using Specific NRM Techniques in FY 97 (R4 Table 2.3) - Field Trees                              | 19.4%   | 16.5%   | (2.9)%                    | (14.9)%                                    |
| 7)Number of NRM Training Sessions for Farmers and Local Institutions (R4 Table 2.11)  | 80  | 35  | (45)                      | (56.3)%                                    |
| 8)Number of Farmers Reporting Their Knowledge of Improved NRM Techniques (R4 Table 2.13)                                    | 4,048   | 2,724   | (1,324)                   | (32.7)%                                    |
| 9)Number of Training Sessions for Farmers and Local Institutions Personnel--Number of Organizations Trained (R4 Table 2.14) | 15  | 12  | (3)                       | (20.0)%                                    |

Summary Table of Performance Testing Results

| PVO/NGO Name                | Number of Tasks Tested | Number of Tasks Meeting or Exceeding Planned Targets | Tasks Making Satisfactory Progress Toward Planned Targets | No Progress or Unsatisfactory Progress Toward Planned Targets |
|-----------------------------|------------------------|--|---|---|
| ACA                         | 8                      | 4  | 1   | 3   |
| ATI                         | 4                      | 1  | 0   | 3   |
| ACAPES                      | 10                     | 6  | 4   | 0   |
| AHDIS                       | 9                      | 8  | 1   | 0   |
| CONACAP                     | 11                     | 5  | 6   | 0   |
| ACDEV                       | 8                      | 3  | 5   | 0   |
| ASBEF                       | 10                     | 6  | 4   | 0   |
| FAFD                        | 11                     | 4  | 4   | 3   |
| CRS II                      | 7                      | 6  | 1   | 0   |
| RODALE                      | 12                     | 5  | 7   | 0   |
| SUBRECIPIENT TOTALS         | 90                     | 48   | 33  | 9   |
| % of TOTALS                 | 100.0%                 | 53.3%  | 36.7%   | 10.0%   |
| USU                         | 10                     | 8  | 2   | 0   |
| SUBRECIPIENT AND USU TOTALS | 100                    | 56   | 35  | 9   |
| % of GRAND TOTALS           | 100.0%                 | 56.0%  | 35.0%   | 9.0%  |



Association Conseil pour l'Action  
(ACA)

| Description<br>(A)  | Planned Target<br>(B)                             | Amount<br>Per Audit<br>(C)                       | Difference<br>Positive/<br>(Negative)<br>(D) | Percentage<br>Difference<br>(D/B) |
|---|---|--|--|-----------------------------------|
| 1. Workshops for training<br>trainers                                     | 3 workshops<br>60 people                          | 9<br>68  | 6<br>8                                       | 200.0%<br>13.3%                   |
| 2. Workshops in<br>accounting and finance                                 | 20 workshops<br>275 groups & companies            | 10<br>168  | (10)<br>(107)                                | (50.0)%<br>(38.9)%                |
| 3. project studies made   | 61  | 47   | (14)   | (23.0)%                           |
| 4. revenue generating<br>activities will be<br>financed                   | 5   | 5  | 0  | 0%                                |
| 5. monitoring visits<br>conducted by ACA                                  | 1187  | 596  | (591)  | (49.9)%                           |
| 6. create training units<br>in marketing and human<br>resource management | 2   | 2  | 0  | 0%                                |
| 7. revise 2 training<br>units for 4 activities                            | 2 units<br>X<br>4 activities =<br>8 revised units | 1 unit<br>X<br>2 activities =<br>2 revised units | (6)  | (75.0)%                           |
| 8. train people in<br>monitoring and accounting<br>controls               | 60  | 73   | 13   | 22.0%                             |

Appropriate Technology International (ATI)

| Description<br>(A)   | Planned<br>Target<br>(B) | Amount<br>Per Audit<br>(C) | Difference<br>Positive/<br>(Negative)<br>(D) | Percentage<br>Difference<br>(D/B) |
|--|--------------------------|----------------------------|--|-----------------------------------|
| 1. Train artisans and distributors in management techniques                | 300                      | 79                         | (221)  | (73.7)%                           |
| 2. Train artisans to manufacture pedal pumps, hearths and improved pestles | 100                      | 22                         | (78)   | (78.0)%                           |
| 3. Sell:   |                          |                            |  |                                   |
| - pedal pumps  | 1,000                    | 1,467                      | 467  | 46.7%                             |
| - "Diambar" stoves   | 20,000                   | 29,824                     | 9,824  | 49.1%                             |
| - well extension pipes   | 300                      | 433                        | 133  | 44.3%                             |
| - gardening tools  | 500                      | 750                        | 250  | 50.0%                             |
| - improved pestles   | 3,000                    | 3,000                      | 3,000  | 0%                                |
| - bran milling machines  | 100                      | 100                        | 100  | 0%                                |
| 4. Popularize 2 new technologies   | 2                        | 0                          | (2)  | (100.0)%                          |

Association Culturelle d'Aide a la Promotion Educative et Sociale  
(ACAPES)

| Description<br>(A)   | Planned Target<br>(B)   | Amount<br>Per Audit<br>(C)                         | Difference<br>Positive/<br>(Negative)<br>(D) | Percentage<br>Difference<br>(D/B) |
|--|---|--|--|-----------------------------------|
| 1. Support offices<br>and groups<br>established                      | 9 support offices<br>20 groups  | 9<br>20  | 0  | 0%                                |
| 2. Funding provided<br>and generated                                 | working capital 28,750,000<br>revenues 17,250,000<br>Beneficiary<br>contribution 4,312,500<br>total<br>capitalized 50,312,500 | 28,750,000<br>8,192,500<br>6,635,250<br>43,577,750 | 0<br>(9,057,500)<br>2,322,750<br>(6,734,750) | 0%<br>(52.5)%<br>53.9%<br>(13.4)% |
| 3. Women trained in<br>financial and<br>administrative<br>management | 36  | 49   | 13   | 36.1%                             |
| 4. Women trained in<br>marketing                                     | 72  | 63   | (9)  | (12.5)%                           |
| 5 Management<br>training.  | 2 sessions<br>52 attendees first session<br>52 attendees 2nd session  | 2<br>22<br>22                                      | 0<br>(30)<br>(30)                            | 0%<br>(57.7)%<br>(57.7)%          |
| 6. Organization and<br>administrative<br>management training         | 2 sessions<br>36 attendees first session<br>36 attendees 2nd session  | 2<br>31<br>54                                      | 0<br>(5)<br>18                               | 0%<br>(13.9)%<br>50.0%            |
| 7. Literacy training   | 1 session<br>57 attendees   | 1<br>35  | 0<br>(22)                                    | 0%<br>(38.6)%                     |
| 8. Training for<br>literacy trainers                                 | 1 session<br>9 attendees  | 1<br>9   | 0<br>0                                       | 0%<br>0%                          |
| 9. Animation training  | 9 attendees   | 10   | 1  | 11%                               |
| 10. Furnish<br>classrooms with<br>equipment                          | 9 classrooms<br>to be furnished   | 9 furnished  | 0  | 0%                                |

Human Action for Integrated Development  
in Senegal (AHDIS)

| Description<br>(A)  | Planned<br>Target<br>(B)         | Amount<br>Per Audit<br>(C) | Difference<br>Positive/<br>(Negative)<br>(D) | Percentage<br>Difference<br>(D/B) |
|---|----------------------------------|----------------------------|--|-----------------------------------|
| 1. Credit funds (in millions of CFA)  | 25.8 (1st yr.)<br>31.9 (2nd yr.) | 42.9<br>40.6               | 17.1<br>8.7                                  | 66.3%<br>27.3%                    |
| 2. Women receiving technical training for literacy sessions and financial management training | 321 (1st yr.)<br>603 (2nd yr.)   | 505<br>634                 | 184<br>31                                    | 57.3%<br>5.1%                     |
| 3. Nurseries established  | 6 (1st yr.)<br>4 (2nd yr.)       | 6<br>3                     | 0<br>(1)                                     | 0%<br>(25.0)%                     |
| 4. Regeneration efforts impact (number of) trees  | 450 (1st yr.)<br>1350 (2nd yr.)  | 1,563<br>5,822             | 1,113<br>4,472                               | 247.3%<br>331.3%                  |
| 5. Enrich soil by planting trees in villages  | number of sites<br>12            | 19                         | 7  | 58.3%                             |
| 6. Live fence established in villages   | 12 villages                      | 20                         | 8  | 66.7%                             |
| 7. Compost pits established   | 16 (1st yr.)<br>20 (2nd yr.)     | 16<br>35                   | 0<br>15                                      | 0%<br>75.0%                       |
| 8. Millet cookers installed   | 544                              | 571                        | 27   | 5.0%                              |
| 9. Women benefiting from credit (17,000 CFA each)   | 1,230                            | 1,697                      | 467  | 38.0%                             |

Conseil National pour la Promotion et le Développement  
des Caisses Populaires (CONACAP)

| Description<br>(A)  | Planned Target<br>(B)        | Amount<br>Per Audit<br>(C)                       | Difference<br>Positive/<br>(Negative)<br>(D) | Percentage<br>Difference<br>(D/B) |
|---|------------------------------|--|--|-----------------------------------|
| 1. CAPECS will be able to finance 60% of their loan demand                | all CAPECS will be capable   | 62.5% are financing more than 60% of loan demand | (37.5)%                                      | (37.5)%                           |
| 2. Technical consultants recruited and trained                            | 25                           | 23   | (2)  | (8)%                              |
| 3. % of villages targeted by CAPECS are members by the end of the project | 80%                          | 60%  | (20)%  | (25)%                             |
| 4. CAPECS created by the end of the first project year                    | 6                            | 4  | (2)  | (33.3)%                           |
| 5. Number of members of rural CAPECS                                      | 1,300                        | 2,491  | 1,191  | 91.6%                             |
| 6. Number of members of new credit unions                                 | 1,000                        | 1,361  | 361  | 36.1%                             |
| 7. Average savings deposit per person                                     | 9,000 CFA                    | 15,264   | 6,264  | 69.6%                             |
| 8. Managers in office by the end of the first year                        | 6                            | 5  | (1)  | (16.7)                            |
| 9. Management committees established                                      | 3                            | 11   | 8  | 266.7%                            |
| 10. Bank accounts opened  | 3                            | 3  | 0  | 0%                                |
| 11. Training in financial management                                      | 1st year: 95<br>2nd year: 20 | 1st year: 38<br>2nd year: 17                     | (57)<br>(3)                                  | (60)%<br>(15)%                    |

Action et Development (ACDEV)

| Description<br>(A)                                   | Planned Target<br>(B) | Amount<br>Per Audit<br>(C) | Difference<br>Positive/<br>(Negative)<br>(D) | Percentage<br>Difference<br>(D/B) |
|--|-----------------------|----------------------------|--|-----------------------------------|
| 1. Train ONG members in IEC SMI/PF                   | 8 members             | 12                         | 4  | 50.0%                             |
| 2. Train ONG members in clinical contraceptives      | 4 members             | 4                          | 0  | 0%                                |
| 3. ONG members trained in savings and credit         | 2 members             | 4                          | 2  | 100.0%                            |
| 4. Health care provider of GIE trained in IEC SMI/PF | 20 individuals        | 12                         | (8)  | (40.0)%                           |
| 5. GIE individuals trained in savings and credit     | 40 individuals        | 12                         | (28)   | (70.0)%                           |
| 6. GIE lectures given                                | 200                   | 33                         | (167)  | (83.5)%                           |
| 7. GIE family planning films shown                   | 90                    | 25                         | (65)   | (72.2)%                           |
| 8. GIE demonstrations held                           | 70                    | 6                          | (64)   | (91.4)%                           |

Association Senegalaise pour le Bien-Etre Familial  
(ASBEF)

| Description<br>(A)                                      | Planned Target<br>(B) | Amount<br>Per Audit<br>(C) | Difference<br>Positive/<br>(Negative)<br>(D) | Percentage<br>Difference<br>(D/B) |
|---|-----------------------|----------------------------|--|-----------------------------------|
| 1. Contraceptive prevalence rate                        | 2.5%                  | 3.7%                       | 1.2%   | 48.0%                             |
| 2. Groups identified                                    | 20                    | 44                         | 24   | 120.0%                            |
| 3. Family planning training sessions organized          | 3                     | 2                          | (1)  | (33.3)%                           |
| 4. Number groups trained                                | 40                    | 44                         | 4  | 10.0%                             |
| 5. Organize meetings                                    | 768                   | 393                        | (375)  | (48.8)%                           |
| 6. ASC and matrones recruited                           | 10 each               | 6 each                     | (4)  | (40.0)%                           |
| 7. Credit funds provided                                | 15,000,000<br>CFA     | 10,520,500<br>CFA          | (4,479,500)<br>CFA                           | (29.9)%                           |
| 8. Each health hut receives visit of mobile health team | 1 time per month      | 1 time per month           | 0  | 0%                                |
| 9. Conduct training in contraceptive techniques         | conduct training      | training conducted         | 0  | 0%                                |
| 10. Conduct training in counseling                      | conduct training      | training conducted         | 0  | 0%                                |

FEDERATION des ASSOCIATIONS du FOUTA  
pour le DEVELOPPMENT (FAFD)

| Description<br>(A)                                  | Planned Target<br>(B) | Amount<br>Per Audit<br>(C)                        | Difference<br>Positive/<br>(Negative)<br>(D) | Percentage<br>Difference<br>(D/B) |
|---|-----------------------|---|--|-----------------------------------|
| 1. Number of women<br>financed                      | 780                   | 666   | (114)  | (14.6)%                           |
| 2. Augment the capacity of<br>two credit unions     | 2 augmented           | 2   | 0  | 0%                                |
| 3. Credit funds put in<br>place                     | CFA 29,600,000        | CFA 23,732,000                                    | (5,868,000)                                  | (19.8)%                           |
| 4. Millet machines<br>purchased and put in<br>place | 4                     | 4 machines<br>purchased, but<br>not yet operating | 0  | 0%                                |
| 5. Train credit union<br>managers                   | 72                    | not being done                                    | (72)   | (100.0)%                          |
| 6. Number of trainers<br>trained per year           | 18                    | 24  | 6  | 33.3                              |
| 7. Management training                              | 12 people trained     | not done yet                                      | (12)   | (100.0)%                          |
| 8. Credit and savings<br>training                   | 15 people trained     | 16  | 1  | 6.7%                              |
| 9. Literacy training                                | 18 people trained     | 24  | 6  | 33.3%                             |
| 10. Maintenance mechanic<br>training                | 9 people trained      | not done yet                                      | (9)  | (100.0)%                          |
| 11. Villages aided                                  | 37                    | 34  | (3)  | (8.1)%                            |



Catholic Relief Services II (CRS II)

| Description<br>(A)  | Planned Target<br>(B)                                     | Amount<br>Per Audit<br>(C)      | Difference<br>Positive/<br>(Negative)<br>(D) | Percentage<br>Difference<br>(D/B) |
|---|---|---------------------------------|--|-----------------------------------|
| 1. Select villages in which banks will be established                                     | 12 villages   | 12                              | 0  | 0%                                |
| 2.. Establish procedures for the banks  | procedures established for 12 banks                       | 12                              | 0  | 0%                                |
| 3. Grant loans to 600 women   | 600   | 595                             | (5)  | (0.8)%                            |
| 4. Prepare formal agreement with EGAB for management and monitoring of program activities | prepare agreement   | agreement prepared              | 0  | 0%                                |
| 5. Select 10 trainers to teach Pulaar language  | 10  | 15                              | 5  | 50.0%                             |
| 6. Identify 2 Wolof language teachers   | 2   | 2                               | 0  | 0%                                |
| 7. Begin a reading and writing program  | begin the literacy program before the end of October 1996 | program begun in September 1996 | 0  | 0%                                |

Rodale International (RODALE)

| Description<br>(A)   | Planned<br>Target<br>(B)        | Amount<br>Per Audit<br>(C)      | Difference<br>Positive/<br>(Negative)<br>(D) | Percentage<br>Difference<br>(D/B) |
|--|---------------------------------|---------------------------------|--|-----------------------------------|
| 1. People receiving credit   | 60                              | 63                              | 3  | 5.0%                              |
| 2. Members trained in financial or<br>business management  | 22                              | 29                              | 7  | 31.8%                             |
| 3. Groups adopting natural resource<br>management techniques   | 20                              | 37                              | 17   | 85.0%                             |
| 4. Credit funds made available for<br>groups in:<br>Boundoum<br>Koumpentoum  | number of<br>groups<br>70<br>55 | 51<br>12                        | (19)<br>(43)                                 | (27.1)%<br>(78.2)%                |
| 5. Provide revolving credit funds<br>for: motor pumps in Boundoum; and<br>market gardening to groups in<br>Boundoum and<br>Koumpentoum | 2 pumps<br>2 groups<br>3 groups | 2 pumps<br>0 groups<br>0 groups | 0<br>(2)<br>(3)                              | 0.0%<br>(100.0)%<br>(100.0)%      |
| 6. Participants for 2 day<br>information exchange seminars   | 40                              | 40                              | 0  | 0.0%                              |
| 7. Participants attending<br>preparatory workshops   | 80                              | 20                              | (60)   | (75.0)%                           |
| 8. Participants trained in<br>motorpump maintenance class  | 16                              | 10                              | (6)  | (37.5)%                           |
| 9. Participants at two credit and<br>savings training sessions   | 60                              | 49                              | (11)   | (18.3)%                           |
| 10. Participants attending 4 tree<br>nursery training sessions   | 80                              | 40                              | (40)   | (50.0)%                           |
| 11. Participants attending 4<br>training sessions in tree planting<br>techniques   | 80                              | 98                              | 18   | 22.5%                             |
| 12. Participants attending training<br>sessions in natural protection of<br>land under cultivation                                     | 80                              | 23                              | (52)   | (65.0)%                           |

New Transcentury Foundation, Operating in Senegal as  
the Umbrella Support Unit (USU)

| Year 6 Workplan<br>Activity Descriptions<br>(A)                                      | Planned Target<br>(B)                         | Amount<br>Per Audit<br>(C)                      | Difference<br>Positive/<br>(Negative)<br>(D) | Percentage<br>Difference<br>(D/B) |
|--|---|---|--|-----------------------------------|
| 1. Subrecipient proposals received are reviewed                                      | 100% of the proposals received are reviewed   | 100% of the 20 proposals received were reviewed | 0  | 0                                 |
| 2. Impact studies will be conducted for NGOs selected                                | 9   | 8   | (1)  | (11.1)%                           |
| 3. Meetings held by the National Project Committee (NPC) to approve new sub-projects | 3   | 2   | (1)  | (33.3)%                           |
| 4. Sub-projects approved by the NPC  | 5   | 7   | 2  | 40.0%                             |
| 5. Sub-projects start their activities   | 6   | 9   | 3  | 50.0%                             |
| 6. Monitoring visits conducted   | 121   | 121   | 0  | 0                                 |
| 7. Final evaluations conducted on sub-projects                                       | 1   | 4   | 3  | 300.0%                            |
| 8. Financial audits of sub-recipients conducted                                      | 20  | 22  | 2  | 10.0%                             |
| 9. Mid-term evaluations conducted  | 10  | 11  | 1  | 10.0                              |
| 10. Technical assistance missions conducted for NGOs                                 | 14 technical assistance missions; for 12 NGOs | 14 technical assistance missions; for 12 NGOs   | 0  | 0                                 |

APPENDIX OF ACRONYMS AND TERMSACRONYMS

|        |   |
|--------|---|
| ADS -  | Automated Directive System  |
| FY -   | Fiscal Year   |
| GPRA - | Government Performance and Results Act of 1993                            |
| NGO -  | Non-Governmental Organization   |
| NRM -  | Natural Resource Management   |
| NTF -  | New TransCentury Foundation   |
| PVO -  | Private Voluntary Organization  |
| R4 -   | Results Review and Resource Request                                       |
| TIPS - | Guidance from the USAID Center for Development information and Evaluation |
| USU -  | The Umbrella Support Unit   |

TERMS

- Activity - An action undertaken to help achieve a program result or set of results, which involves the use of one or more grants or contracts to provide assistance in a particular area.
- Baseline - The value of a performance indicator at the beginning of a planning and/or performance period.
- Intermediate Result - A key result which must occur in order to achieve the strategic objective.
- Performance Indicator - A particular characteristic or dimension used to measure intended changes defined by an organizational unit's results framework.
- Performance Information - The body of information and statistical data that directly that directly relates to performance towards operating unit strategic objectives. It is a product of formal performance monitoring of systems, evaluative activities customer assessment and surveys.
- Performance Target - Specific and intended result to be achieved within an explicit time frame and against which actual results are compared and assessed.
- Results Review and Resource Request - A document submitted to USAID/Washington by the operating unit on an annual basis.
- Strategic Objective - The most ambitious results in a particular program area for which the USAID operational unit is willing to be held responsible.