I. CORE ACTIVITIES

A. Accounts Reform

- Development of Manual 3

Manual 3 of the accounts reform which will introduce modified cash and double entry bookkeeping was finalized (A-35, A-36, A-37) during this reporting period. The finalization process involved:

- A detailed review of the comments from the workshops held during July, August & September with various stakeholders. A report (A-33) summarizing the discussions at the workshop was prepared.

- Regular discussions on a range of complex issues between the Accounts Reform Team at MoFED and the DSA project

- Regular communications on e-mail between the DSA project and Professor Jim Yardley

- Regular discussions on the contents and progress of Manual 3 between Professor Jim Yardley and Ato Samson Mekonnen in the US.


- BDA System

The Project engaged a local consultant to assess the capability of the existing BDA system to meet the functional requirements of Manual 3. The BDA needs to be upgraded in part to manage the consolidation of the Federal accounts which are in the new chart of accounts and the Regional accounts which are in the old chart of accounts. Neither the current BDA system nor the proposed IFMS will provide this consolidation. The consultant prepared a report on the automation requirements for Manual 3 (A-32).

- Meetings with Pricewaterhousecoopers

Project staff attended several meetings with the PWC consulting firm which is introducing an automation system into accounts based on the Manual 3 requirements. The meetings were to finalize the functional requirements of the IFMS system.
• Asset Management

The Amharic version of the Asset Management Report (A-30) was circulated to all federal institutions during the month of October with a view to obtain feedback on the contents of the draft report. The Ministry of Finance and Economic Development has received a number of responses most of them favorable to the approach as well as seeking clarifications and sharing experiences. The next step is for these comments to be reviewed and incorporated into the manual. Based on the demands of work on Manual 3, further inputs on asset management have been deferred.

• Accounting Backlog

There is currently a two-year accounting backlog for the fiscal years 1992 and 1993. A report (A-34) to identify the extent of backlog, the issues and constraints in clearing the backlog, together with recommendations on resources to clear the backlog was prepared with a view to prepare an action plan to tackle the issue.

B. Budget Reform

• Preparation of a Strategy for FY 1994

The project developed a strategy for the budget reform for FY 1994 (B-41). The strategy proposes that the budget reform is consolidated at the Federal level and introduced in a select region. Consolidation of the Federal reform is a priority because it will complete the implementation of most of the reform's budget procedures. Equally important, consolidation will promote government management and operation of the new budget procedures and the budget information system (BIS). Successful consolidation will allow the budget reform team to concentrate on completing the design of the regional budget reform and implementing the reform in the regions. A major assumption of this strategy is that government staff at the federal level can manage the budget process this year with only minimal assistance from the DSA project staff. Project staff will be deeply involved in assisting the SNNPRG budget staff introduce the budget reform.

The second budget reform activity will be to introduce the budget reform to regions. It is recommended to introduce in one region a full operational rollout as was done at the federal level in FY 1993. A full operational rollout would include the new budget system, and the modified Budget, Disbursement and Accounting (BDA) System to manage the chart of accounts. This would involve a region completely changing over to the new budget system and its chart of accounts. Fully implementing the
budget reform in a select region this year will significantly advance the budget reform. Full implementation will provide regional staff a comprehensive understanding of the issues involved in implementing the new systems. The lessons learned will facilitate the implementation of the reform to other regions in the following year.

The strategy clearly recognizes that simultaneously consolidating the federal budget reform and introducing a full operational rollout of the budget reform in a region is very demanding and will stretch project resources (staff as well as finances) to the limit. It was decided only if there were feasible resources could the reform be extended beyond the federal consolidation and one regional rollout.

In preparing the strategic plan, project staff visited two regions: SNNPRG and Amhara to discuss possible implementation during FY 1994. These regions were selected because the SNNPRG was the only region which was current with its accounts and the Amhara region was close to being current with its accounts. Closure of accounts is a critical factor in selecting a region for implementation because it facilitates a smooth transition since the region has to manage only one chart of accounts.

The Project proposed to both the SNNPRG and Amhara regions the options for an operational rollout of the budget reform in FY 1994 for the preparation of the FY 1995 budget. Amhara Region felt an operational rollout was too ambitious since the region was already involved in devolving financial management responsibility to regions. They suggested that for FY 1994, that the Project assist with a limited and "paper" pilot which would involve using the new budget formats at the regional level and a select zone. This pilot would be a "paper" pilot since the BIS was not expected to be used.

The SNNPRG was interested in an operational rollout and the Project prepared a detailed strategy document "Proposal for the Implementation of the Budget Reform in the Southern Nations Nationalities and Peoples Regional State" (B-42). On December 14, 2001 the SNNPRG formally decided to proceed with a full operational rollout of the CSR budget reform.

- Selection of the SNNPRG as the site for the first regional rollout of the budget reform

In the previous steering committee meeting held on November 19th in the MoFED, the Project raised the question to the committee of the
procedures needed to select a region for a pilot reform. It was agreed that it should be a technical decision.

Several technical reasons were given for selecting the SNNPRG region as the first region to implement the budget reform. First, the SNNPRG was the first region to bring its accounts up to date. This is an important indicator of the efficiency of financial administration. Second, the SNNPRG has consistently managed the in-service training program in financial management well and to date has trained more staff than any other region. The availability of a large number of relatively well-trained accounts staff at the woreda level in a region makes it more likely that changes in the accounts system created by an operational rollout will be managed. Third, it is quite possible that the new accounting system presented in Manual 3 of the accounts reform will be implemented in a region next year. To facilitate this reform, a region should be experienced with the new chart of accounts. Based on these technical considerations it was agreed that the SNNPRG was an acceptable choice to test the CSR budget reform.

The SNNPRG was also selected because it was willing to take the risk and implement a full operational rollout of the reform rather than simply pilot the reform. An operational rollout was desirable for several reasons: (a) it makes the regional officials take the changes seriously since the system is being changed, (b) until the system is taken seriously, and used extensively in operations, it is never fully tested, (c) an operational rollout provides a number of lessons which if documented and reviewed, can facilitate rapid introduction of the reform to other regions, and (d) until the system is tested in operations, neither the CSR reform or the regional governments will fully understand the constraints involved.

- Assistance to the SNNPRG in Budget Reform

--Assessment of Zone and Woreda Capacity to Implement the CSR Budget Reform

The Project and the SNNPRG Budget Reform Team prepared an Assessment Tool for determining if the zones and woredas would be able to implement the budget reform. The assessment was conducted over two weeks with six zones and two woredas. The assessment exercise confirmed that it was feasible for these levels to implement the reform.

--Preparation of a Proposal for the CSR Budget Reform

The Project prepared a proposal (B-42) for the Finance and Economic Development Bureau for the implementation of the budget reform. The
proposal specified the following: management of the reform (roles of the SNNPRG Government and the DSA Project), the timetable and key milestones, training requirements, automation requirements, resources required (and resource responsibilities of the SNNPRG and DSA Project), and the risks of the reform. This proposal was reviewed by the SNNPRG and was approved on December 14th.

--Review and Revision of the Regional Budget Structure

A major feature of the budget reform is the rationalization of the budget structure. An intensive effort was made to review the region-wide structure and to prepare a structure that is consistent across all administrative levels. The draft of the structure was circulated to the regional bureaus and has now been finalized (B--43). The finalized budget structure has been inputed into the BIS.

A wider implication of this budget structure is that it could provide a format for other regions so that the budget reform could build consistency between regions and with the Federal Government. It is recommended that this budget structure be circulated to the other regions for comment.

--Review and Revision of Budget, Accounts, Treasury forms

To implement the budget reform, a number of forms have to be revised. Virtually all of these forms are identical with the Federal level and since these were modified during the Federal budget reform, little is needed to modify these forms for use by the SNNPRG. The budget profile and submission forms were modified for the region.

--Development of a Public Expenditure Management (PEM) Strategy

The discussions with the SNNPRG on budget reform lead to further discussions on other elements of the reform including expenditure planning and accounts. The Project prepared a strategic plan for Public Expenditure Management for the region (B-44) covering the years 1994-1996. The highlights of the plan are the introduction of multi-year expenditure planning and the modified cash/double entry bookkeeping for FY 1996.

--Development of a Revised Strategy for the FY 1995 Budget Reform

On January 9th the Task Force on Devolution to the Woredas of the Ministry of Capacity Building issued instructions to regions on specific measures to devolve financial responsibilities to woredas. The project prepared had prepared the previous week a "Revised Strategy for the Preparation of the FY 1995 Budget for the SNNPRG" (B-45) which
covered the policy issues needed to be addressed to effectively devolve financial management to woredas.

• The Development and Implementation of the BIS

--Design and Development of a BIS for both Federal and Regional Governments

Throughout this reporting period, the information technology consultant has spent substantial time furthering the existing design of the BIS so as to create one set of application programs that will serve both the federal and regional governments. This is significant because the end result will be one software package that is capable of running in virtually any public administrative location in the country. While, in some ways, it may be easier to develop and separate regional version of the BIS, the end-result would be as many as eleven different variations of the software (one for each region plus the federal government), which will lead to a system that is unmanageable from the standpoint of maintenance and support, not to mention the potential for all regional budgets and the federal budget bearing little or no resemblance whatsoever.

While much work on a single federal/regional version remains, a great deal of software development work has been done in addition to mere design. Much of the software development work complies with requests made by federal BIS users after the completion of the FY 1994 budget. Development tasks completed to date include:

o Enhancements to the user interface to make information more easily accessible and intuitive for users
o A brand new approach to sub-agency and project data entry whereby a grid that is virtually identical to the data entry forms is used for simplified data entry.
o Enhancements to other areas of data entry that allow textual information to be copied and pasted between the BIS and other Microsoft Windows programs. This enhancement also allows for the mixing of English and Amharic.

o A brand new approach to report generation has been developed whereby it is now much easier for users to understand what reports are available, as well as the different options associated with each report.

In addition to the activities listed above, a great deal of effort has been made at changing the way the BIS is deployed on CD-ROM. This new approach to software deployment and installation will undoubtedly eliminate many technical-related problems encountered in 1994.
While many software design and development tasks have been undertaken throughout this reporting period, a number of other less technical tasks have also been started, most notably the preparation for the implementation of the BIS in the Southern Nations, Nationalities and Peoples Regional Government (SNNPRG).

Below is a list of tasks that have been undertaken in preparation for the rollout of the budget reform in SNNPRG in FY 1995:

- Assessment of existing information technology equipment and infrastructure and a proposal for establishing a short-term data processing center to be located in Awassa for the duration of the FY 1995 budget preparation process.
- Preparations for mass-producing thousands of copies of budget request forms.
- Development of other budget consolidation and adjustment forms specifically for SNNPR zones and woredas, as these locations will not be automated.

While more work remains on the development of regional BIS functionality and preparation for the FY 1995 SNNPRG budget call, much work has been completed and the process is moving ahead.

- Completion of Version 1.0 of the Adjusted Budget Module (ABM)

The information technology consultant, Shaun McGrath, completed an initial version of the Adjusted Budget Module, which allows the government to use the approved budget as a basis for making transfers between and within different budgetary institutions. The system is robust with a similar look and feel as the other BIS application programs, and allows foolproof transfers whereby only budget entities contained within the approved budget are eligible for transfers and the monetary amount of a transfer is only keyed once – greatly reducing the chance of error.

The new ABM also allows users to generate one of three different adjustment reports whereby the actual balance of individual budgetary items is tracked on a chronological basis. For example, users can generate a report covering only a portion of the current fiscal year. Both the beginning and ending balance shown on the report will comply with the report time range regardless of the number of transfers that occurred prior to and after the specified reporting period.
Despite the agreement of the chairman of the Budget Reform Team (BRT) to assign various individuals from the MoF Budget Department to be trained in the use of the ABM in order to facilitate the government eventually taking over and running the system, no government personnel were assigned for this task. Therefore, government has never operated or owned the ABM, which, in effect, has never been used despite being extensively tested by the Information Technology Consultant, as well as other members of the DSA Project staff.

- Preparation for the BIS to be operated in the Federal Government

  As mentioned earlier in this section, much time has been spent furthering the existing BIS design so as to create one software package capable of being operated at both the federal and regional levels. Therefore, much of the BIS design and development work that has taken place throughout this reporting period has resulted in functionality that applies to both the federal government, as well as the SNNPRG.

C. Public Investment/Expenditure Reform

- Development of the MEFF/PEP

  Perran Penrose made three visits (14/9 – 6/10; 8/11 – 24/11; and 6/12-22/12) during the reporting period to continue work on the MEFF-PEP. He conducted workshops in Addis Ababa and in Awassa, and visited Bahar Dar during those visits.

  Perran has prepared basic documentation for the development of the MEFF and the PEP (P-46). The progress of the MEFF-PEP has been affected by overall restructuring of the planning and finance ministries and bureau. As yet no clear responsibility for the MEFF and the PEP has been allocated in the Ministry of Finance and Economic Development, and discussions are continuing on the subject. Perran has written a number of notes on the subject to aid the process.

  On the other hand, the pilot region, SNNPRG, has completed its restructuring in principle and has allocated clear PEP responsibilities. This will permit PEP development in the south.

  However, at the time of the last Quarterly Report it was hoped that the 1995-7 regional subsidy figures would be announced in November as part of the move to a Federal PEP and in order to permit regions to prepare PEPs. Workshops were held in which this intention was declared, but the subsidies have not yet come out. If the subsidies are not announced, this will mean that the regional PEP exercises will not take place, and the process will be deferred until the beginning of the next financial calendar.
• Analysis of the Subsidy Formula

Perran has also undertaken some work on analyzing the regional subsidy system (P-48), and has made some proposals that would overcome the problems caused by inadequate information from donors and creditors and unequal distribution of treasury resources. In some respects this issue is a central PEP issue.

D. In-Service Training

• Funding of the in-service training program

In the previous quarterly report the Project noted that the budget had to be realigned to fund implementation of the budget and accounts reform. Realignment meant reallocating all of the funds for the in-service training program to implementation activities which are principally in-service training but more focused on specific procedures (e.g. how to complete the budget forms).

The Project informed the Steering Committee that it had informally notified the Regional Management Institutes that funding for the training was temporarily suspended. The Project did not suspend funding for the Somali, Beneshangul/Gumuz, and Gambela RMIs because they had only just started the training program.

The Project was consulted with several donors about follow-up funding of the in-service training and this consultation has succeeded. Irish Aid has pledge 1 million euros as have the European Commission. This funding should be available by the end of the first quarter or in the early part of the second quarter.

• In-Country Specialist Capacity Training

The details of the Specialist capacity training program is presented in the IFTP Quarterly Report.

E. Miscellaneous Activities

• Participation in the MoFED Public Expenditure Committee

The chief of party has been requested by the chair of the Public Expenditure Committee to participate in the Committee's deliberations. At the first meeting on December 4th, the chief of party presented the budget reform. In the December 13th meeting the chief of party presented the requirements for donors and lenders to submit their commitments for the FY 1995 budget and
a three-year projection for the MEFF. Perran Penrose presented the expenditure planning reform.

II. OUTSTANDING ISSUES

- Reporting relationships in the Expenditure Management and Control Program

The Project seeks clarification on the reporting relationships in the CSR EMCP. It is the Project's understanding that the Director of the EMCP is the Minister of State for Defence, Hailemelekot T. Giorgis. In terms of briefing the Government on the reform and seeking authorization to implement a particular reform activity, which individual(s) need to be consulted and provide approval? For example, the Project needs approval to proceed with implementation of Manual 3 of the accounts reform. Who provides this?

- Relationship between the CSR EMCP and the Ministry of Capacity Building Task Force on Devolution to Woredas

The recent establishment of the Task Force on Devolution to Woredas and their promulgation to regions on January 9th of the directives to devolve to woreda's raises potential areas of duplication with the EMCP. Given that most regions will be shortly issuing their budget call for the FY 1995 budget and given that the new directives are to be implemented by regions for the preparation of the FY 1995 budget, coordination between the Task Force and the EMCP is essential. In reference to the ongoing budget reform in the SNNPRG the following issues have emerged:

- Do region's have the discretion to use their own subsidy formula to issue subsidies to woredas or are they required to use the subsidy formulas developed by the Task Force? Is the Task Force developing region-to-woreda formulas?

- Will the Task Force prepare procedures on disbursement and accounting for the budget of woreda's for FY 1995.

It is not feasible to implement the EMCP budget reform simultaneously in all regions this year for the preparation of the FY 1995 budget. The reform is being introduced into the SNNPRG this year and should be reviewed for extension to other regions next year. The extension of budgeting and accounting procedures to the woreda level in the other regions for FY 1995 should therefore be based on the old chart of accounts.
• Implementation of the PEP

An ambitious implementation schedule was proposed for the PEP in FY 1994. It was proposed that the Ministry issue a two-year forecast of regional subsidies and then prepare a pilot PEP for the FY95-96 period for all regions and the federal government. One reason for the urgency in preparing the PEP is that the PEP is integral to the implementation of the PRSP. The PEP provides a means for costing the PRSP sector targets and identifying the fiscal gaps. The PEP is also conditionality of HIPIC and is a commonly voiced recommendation of the PERs for the past five years. The recent PER notes the central role of medium term expenditure planning to the PRSP:

"From the standpoint of tackling poverty through public expenditure, Ethiopia's deficiencies in medium-term expenditure planning are a much more serious weakness than the shortcomings in expenditure reporting....It is only through a medium term planning process that the issues of appropriate expenditure composition...can be properly addressed." (Ethiopia Focusing Public Expenditures on Poverty Reduction, Volume 1, page 41, December, 2001).

The recent PER reiterates the reasons why the medium-term expenditure planning reform has not been implemented:

"The fundamental problem has not been the design of this reform, but its failure to attract high level political support that is essential for it to be effective. As successive PERs have documented, preparation of MEFFs and PIPs has so far been only a shadow exercise." (Ethiopia Focusing Public Expenditures on Poverty Reduction, Volume 1, page 40, December, 2001).

It is not possible to prepare a PEP without a forecast of subsidies. It was proposed at the September 19th PEP workshop to issue a two-year forecast of the subsidy to regions by mid-November so that they could prepare a PEP subsidy forecast. To date the subsidy forecast has yet to be released. Given that the Regions and the Federal Government will soon be in the annual budget cycle, it is inappropriate at this late date to prepare a PEP for FY 1995.

The Project recommends that the Ministry review the MEFF/PEP exercise and how it can be put on track for FY 1996. The financial calendar schedules the preparation of the MEFF in July-August so the next year's planning cycle will begin shortly after the budget cycle.
The Project has repeatedly raised the issue of where the PEP is to be located in the MoFED. Adequate and appropriate government staff have to be assigned to assist in the preparation of the PEP. Second, Phase 3 of the DSA Project proposed hiring a national expert to work on the PEP. Can we proceed with this and are there appropriate candidates? Finally and most importantly, the PEP needs to have commitment and support at the highest level. To promote this it is recommended that the reform be presented to all of the Ministers of the MoFED as soon as convenient.

- Provision by donor/lenders of annual and multi-year financial projections

For the Government to prepare meaningful multi-year expenditure plans and an annual budget it requires donors and lenders to provide multi-year and annual estimates of commitments. In December the Ministry of Finance and Economic Development issued a letter to external funders requesting this information. To date, the response has been anemic. Of particular concern is the poor response regarding the annual estimate of external funding for the FY 1995 budget. Donors are hesitant to provide estimates for many reasons including overstating an amount that will be subject to offset.

A much stronger effort needs to be made by the Ministry to obtain these figures. Without such effort, the annual budget will not be comprehensive and the multi-year expenditure plan will be meaningless.

- Project Strategic Meeting

The Project proposed a half-day meeting of the Ministers of the MoFED to present to them the core activities of the project. The objectives of this meeting were to provide them a brief on the status of the reforms, the deeper strategic direction of the reforms, and the issues Government needs to consider to support the reform and make it more effective. The time demands on the Ministers and the emerging reform in the SNNPRG required postponement of this meeting. The Project would strongly recommend that the meeting be rescheduled (possibly in early February).

- Synchronizing the PER exercise with the Government's Financial Calendar

At the January 15th meeting of the Government-Donor Dialogue Committee on Public Expenditure Issues, the representative of the World Bank indicate that the next PER process would get underway soon. The chief of party of the Project pointed out that it would be better to synchronize the PER with the Government's financial calendar so that the
PER could provide an input into the medium-term expenditure process which in turn shapes the annual budget. The Government's financial calendar clearly specifies a month long activity beginning November 16th between the Government and the donors to review the Public Expenditure Program. The PER should be synchronized with this activity.
ANNEX 1

DOCUMENT REPRODUCTION DURING THE REPORTING PERIOD

BUDGET PROJECT

62 copies of a document addressed to Public Bodies regarding Assistance and Loan not shown in the Budget Proclamation as well as 102 copies of a document on Tax Payments for 1993 EC imported goods was produced for the Budget Department. 28 copies of the Budget Manual version 2.1 were printed for the SNNP Budget Department. 20 copies of the Federal Government EFY 1994 Supplementary Budget and 20 copies of the Federal Government EFY 1994 Supplementary Budget Proclamation were also printed during this reporting period for the Budget Department of MOFED.

TAX REFORM PROJECT


MOFED LEGAL SERVICES DEPARTMENT

The following documents were printed for the Legal Services Department: Presumptive Tax for Ethiopia (Amharic) in 2 copies, Proclamation No / 2001: Value Added Tax Proclamation in 10 copies, 80 copies of the Loan Agreement between the Federal Government of Ethiopia and African Development Fund (Koga Irrigation and Watershed Management Project) and 80 copies of the Proclamation to ratify the Loan Agreement between the Federal Government of
Ethiopia and the African Development Fund, were printed in both Amharic and English languages. 80 copies of the Proclamation to ratify the loan agreement between the FDRE and the Arab Bank for Economic Development in Africa and 80 copies of the Proclamation to ratify the Loan Agreement between FDRE and the OPEC Fund for International Development as well as 120 copies of the Additional Loan Agreement on the A.A. Airport Project (Phase II) between FDRE, OPEC Fund and Arab Bank were printed in both Amharic and English for the Legal Department.

PEP REFORM PROJECT

41 copies of the Civil Service Reform Program Public Expenditure Program Policy Brief, 30 copies of the Civil Service Reform Program Strategy on Financial Reform and 30 copies of a document on issues to be discussed on designing the regional prototype were printed for the PEP Reform. 40 copies of the Summary document on Presentations and Issues of the September 19 PEP Workshop and 20 copies of the SNNPRG PEP were also printed for the PEP Project.

IN-SERVICE TRAINING

The set of seven manuals of the Module 1 Version 1.1 Accounting Training Program was printed in 9 copies, in Oromiffa, for the Oromia Regional Management Institute.

EXPENDITURE MANAGEMENT AND CONTROL SUB-PROGRAM COORDINATING OFFICE

Early December, at the request of the Civil Service Reform Coordinating Office, the DSA Project selected 32 project documents that were produced in 22 copies i.e., 704 copies amounting to 59,158 pages. This documentation was part of an executive brief on the EMCSP prepared for Senior Officials. 6 copies of a report on Performance and Planned Activities (1993 EFY/ 2000/2001 - 1994EFY/ 2001/2002) and 2 copies of the EMCSP Program Document were also printed for the EMCSPCO in this reporting period.

ACCOUNTS REFORM PROJECT

124 Amharic copies of the Fixed Asset document was printed for Public Bodies at the federal level as well as regional level at the request of the Accounts Department. Also, at the request of Wzo Aster of the Accounts Department, one copy from all accounts documents produced by the DSA Project on the Accounts Reform as well as training modules in English and in all four local
languages were printed during this reporting period. This represents a total of 54 documents.

**TREASURY DEPARTMENT**

6 copies of the Summary of Treasury Principle and 88 copies of a training document on MS DOS, MS Windows, MS Word and MS Excel were printed for the Treasury Department.
ANNEX 2

PROJECT REPORTS

A. Accounts Reform

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B. Budget Reform

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<tr>
<td>B-7</td>
<td>“Budget Reform Design Manual Version 2:0, Budget Classification, Expenditure Codes and Budget Formats,” July 7, 1998</td>
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</table>


B-17 “Budget Information System – Results of Initial System Study, Proposed Future Activities and Work Completed to Date, Version 1.0,” by Shaun McGrath, February 2000

B-18 "Budget Information System - Work Plan Version 1.0a Draft, by Shaun McGrath, April 28, 2000


B-24 "Consultancy in Aid Management" by Edna Elliot McColl, June 2000


B-33 "FY1994 Recommended Budget for the FDRE, Volume I, Budget Summary." Amharic Version

B-34 "FY1994 Recommended Budget for the FDRE, Volume II, Budget Details." Amharic Version

B-35 "FY1994 Recommended Budget for the FDRE, Volume I, Budget Summary." English Version
B-36  “FY1994 Recommended Budget for the FDRE, Volume II, Budget Details.”  English Version

B-37  “FY1994 Approved Budget for the FDRE, Volume I, Budget Summary.”  Amharic Version

B-38  “FY1994 Approved Budget for the FDRE, Volume II, Budget Details.”  Amharic Version

B-39  “FY1994 Approved Budget for the FDRE, Volume I, Budget Summary.”  English Version

B-40  “FY1994 Approved Budget for the FDRE, Volume II, Budget Details.”  English Version


C. Cash Management

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C-3 Consultancy in Cash Management” by Virginia Robinson, March 1, 2000
C-4 Consultancy in Cash Management” by Wilbert H. Luck, May 30, 2000

D. Debt Management

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<tr>
<th>Code</th>
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<td>D - 1</td>
<td>&quot;Debt Management Issues (Ethiopia)&quot; by Fernando Fernholz, September 1999.</td>
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E. Public Investment/Expenditure Reform

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<th>Code</th>
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<tr>
<td>P-7</td>
<td>“System Requirements and Terms of Reference for a Consultant on Data Management for the Public Investment Program,” February, 1998.</td>
</tr>
<tr>
<td>P-8</td>
<td>“Expenditure Programming During the PIP Period,” March 1998.</td>
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P-37  “Implementing a Public Investment or Expenditure Program in the National Regional States”, June 15, 2000


F. Policy Advice to the Prime Minister’s Office

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PA-7  “Low Wages are Not Enough: An Analysis of Industrial Growth in Ethiopia,” by Professor David Lindauer, June 1999.


G. Training Strategy for Accounts, Budget, Public Investment/Expenditure Planning

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<th>Code</th>
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<tr>
<td>T-3</td>
<td>“Brief on the Training strategy for Accounts, Budgets, and Financial Planning.”</td>
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<td>T-6</td>
<td>“Meeting on In-Service Training in Financial Management at the Ethiopian Civil Service College,” June 16, 1996.</td>
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</table>
T-23 "Visit of ECSC ", June 29 and July 14, 1999.
T-24 "Trip Report: Visit of Oromia Regional Management Institute, July 2nd, 1999 "


T-38 Accounts Training Module 2 Version 1.0 "Donor Accounting" Trainer Version, by David Sawyer, September 2000. (First Draft)


T-54 Accounts Training Module 2 (version 1.0) "Donor Accounting" Training manual, December 2000

T-55 Accounts Training Module 2 (version 1.0) "Donor Accounting" Guide for Trainers, December 2000

T-56 Accounts Training Module 2 (version 1.0) "Donor Accounting" Workbook for Trainees, December 2000

T-57 Accounts Training Module 2 (version 1.0) "Donor Accounting" Overheads [Pack 1 to Pack 3], December 2000

T-58 Accounts Training Module 2 (version 1.0) "Donor Accounting" Overheads [Pack 4 to Pack 7], December 2000

T-59 Accounts Training Module 2 (version 1.0) "Donor Accounting" Test Questions and Answers, December 2000


T-74  Accounts Training Module 2 (version 1.0) "Donor Accounting" Training manual, December 2000 [Oromiffa version]

T-75  Accounts Training Module 2 (version 1.0) "Donor Accounting" Guide for Trainers, December 2000 [Oromiffa version]

T-76  Accounts Training Module 2 (version 1.0) "Donor Accounting" Workbook for Trainees, December 2000 [Oromiffa version]

T-77  Accounts Training Module 2 (version 1.0) "Donor Accounting" Overheads [Pack 1 to Pack 3], December 2000 [Oromiffa version]

T-78  Accounts Training Module 2 (version 1.0) "Donor Accounting" Overheads [Pack 4 to Pack 7], December 2000 [Oromiffa version]

T-79  Accounts Training Module 2 (version 1.0) "Donor Accounting" Test Questions and Answers, December 2000 [Oromiffa version]
H. Miscellaneous Reports

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I. Project Quarterly Reports
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<tr>
<td>Q-1</td>
<td>“Report of project Activities: February 10th to June 30th 1997.”</td>
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<td>Q-2</td>
<td>“Report of Project Activities: July 1st to September 31st 1997.”</td>
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<td>Q-3</td>
<td>“Report of Project Activities: October 1st to December 31st 1997.”</td>
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<td>Q-14</td>
<td>&quot;Report of Project Activities: July 1st to September 30th 2000,&quot; October 6, 2000</td>
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<td>Q-15</td>
<td>&quot;Report of Project Activities: October 1st to December 31st,&quot; April 24, 2001</td>
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Q-17  "Report of Project Activities: April 1st to June 30th, 2001,"
      September 20, 2001

Q-18  "Report of Project Activities: July 1st to September 30th, 2001,"
      November 08, 2001

J. Information Technology

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<tr>
<td>IT-PIP-1</td>
<td>&quot;PIP Getting started&quot; by Shaun McGrath, June 1998. (Last updated December 2000) (Also listed under T-14)</td>
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<td>IT-PIP-3</td>
<td>&quot;PIP Technical Guide&quot; by Shaun McGrath, June 1998. (Last updated December 2000) (Also listed under T-16)</td>
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<td>IT-PIP-4</td>
<td>&quot;LDS User's Guide&quot; by Shaun McGrath, June 1998. (Last updated December 2000) (Also listed under T-17)</td>
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<td>IT-PIP-6</td>
<td>PIP Sample Reports&quot; by Shaun McGrath, June 1998. (Last updated December 2000) (Also listed under T-19)</td>
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<td>IT-BIS-1</td>
<td>&quot;BIS Data Management Plan&quot; by Shaun McGrath, December 2000.</td>
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<td>IT-BIS-2</td>
<td>&quot;BIS Test Plan&quot; by Shaun McGrath, January 2001.</td>
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<td>IT-BIS-3</td>
<td>&quot;BIS Getting Started&quot; by Shaun McGrath, March 2001.</td>
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K. Computer Media

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<td>CM-CD-1</td>
<td>PIP Setup 2.51 and Full Documentation by Shaun McGrath, June 1998. (Last updated December 8, 2000.)</td>
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L. Minutes of the Project Steering Committee

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<td>MSC-1</td>
<td>“Minutes of the DSA Project Steering Committee,” December 4, 1997.</td>
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<td>MSC-3</td>
<td>“Minutes of the DSA Project Steering Committee,” for the Sixth Quarter (July 1, 1998 to September 30, 1998),” October 22, 1998,</td>
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<td>MSC-4</td>
<td>“Minutes of the DSA Project Steering Committee,” for the Ninth Quarter (April 1, 1999 to June 30, 1999),” September 2, 1999.</td>
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