Report of the DSA Project Activities:
January 1st to March 31st, 2003

Project Report: Q - 24
May 7, 2003

Decentralization Support Activity Project

The DSA Project is implemented by Harvard University and funded by USAID and Ireland Aid
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I. KEY ACTIVITIES OF THE REPORTING PERIOD

- Intensive consultation amongst Amhara, Oromia, SNNPR and Tigray regions on financial reform including: restructuring weredas and improving expenditure planning (budget strategies and intra-regional transfers).

- Development by the SNNPR of a budget strategy paper to shape the preparation of the EFY 1996 budget. The objective of the budget strategy paper is to have policy driven budgets.

- Development by the SNNPR of a new approach to the intra-regional transfer.

- Training is underway in SNNPR to implement the new accounting system in EFY 1996. The region is on target to implement the new double entry modified cash accounting system for EFY 1996.

- Accounting manuals and related training modules for the Tigray Region are complete. The region is on target to implement the new double entry modified cash accounting system for EFY 1996.

- Training for the budget reform is on schedule in Amhara, Tigray and Oromia.

- A schedule for processing the federal EFY 1996 budget has been agreed to by the Ministry of Finance and Economic Development and is being implemented with the assistance of the Project. The budget will be processed centrally in a local area network under the supervision of the Budget Consolidation Department of the MoFED.
II. CORE ACTIVITIES

A. Accounts Reform

• Status of Federal Level Implementation

Of the 167 entities that are required to submit monthly reports to the Central Accounting Department (CAD):
  - 39 have submitted all monthly reports through January.
  - 20 have submitted no monthly reports.

• Accounting Reform in SNNPR for EFY 1996

SNNPRG Accounting Training Modules 3-S for Region Level Accountants and for Wereda Level Accountants were written and translated into Amharic (T-126 to T-137). Training is currently being given. To date:
  - 12 SNNPRG trainers completed 4 weeks of training.
  - 100 SNNPRG Region Sector Bureau accountants completed 2 weeks of training (trained by the 12 SNNPRG trainers).
  - 50 SNNPRG Region Sector Bureau accountants and 100 SNNPRG Wereda Finance Office accountants are currently in training (trained by the 12 SNNPRG trainers).

The training program is on schedule. In addition, the SNNPRG Accounting formats were finalized and procurement for EFY1996 has begun. The improved and expanded accounting system will be used in SNNPRG during EFY 1996.

• Accounting Reform in Tigray for EFY 1996

Tigray decided to implement the accounts reform in EFY 1996. During the quarter, the following documents were produced by DSA:
  - Tigray Region Level Accounting System Manual, A-57/A-58
  - Tigray Wereda Level Accounting System Manual, A56/A-58
  - Tigray Region Level Accounting System Training Module, T-138 to T-141, T-164 and T-166
  - Tigray Wereda Level Accounting System Training Module, T-159 to T-163 and T-165.

The translation of training materials is underway and the task is expected to be completed in the third week of April. A training program for the Accounts Reform has been developed and is summarized below:

A core team of 10 trainers (core team) will be trained to act as trainers for the region sector bureaus. In addition the 10 trainers will train staff from weredas who in turn will act as trainers to train staff at the weredas.
The training program is scheduled as follows:

April 21 to May 9: Training of 10 trainers (core team)
May 12 to June 6: Training of Regional accountants (165 staff)
                   Training of wereda trainers (84 staff)
July 28 to August 8 Training of wereda Accountants (615 staff)

The next steps that the region needs to undertake are:

- Identify venues in Tigray to undertake the training program as scheduled
- Identify and invite the trainees to the training program
- Dedicate the core team of 10 trainers exclusively to conduct the training program
- Deliver the training program as scheduled
- Commence the procurement and printing process for the forms required to implement the accounts reform and distribute these to the Budgetary Institutions in the region - prior to July 8
- Identify source of funding to print the forms.
- Restructure OFED and implement the single pool system prior to July 8.

- Discussions with the Ministry of National Defense

Discussions were held with the Ministry of National Defense (MoND) about improving the accounting system employed within MoND. MoND wants to computerize its procurement processes and implement BDA 3 within the Ministry. Specifically, MoND requested that DSA:

- Create or procure software program for MoND’s procurement process,
- Provide technical assistance to determine hardware requirements to implement BDA 3,
- Install BDA 3 and the procurement software on the new equipment,
- Train MoND personnel on the use of BDA 3 and the procurement software, and
- Help MoND reorganize its internal financial processes around an installed BDA 3 and computerized procurement system.

As of the date of this report, DSA has provided the hardware requirements to MoND.
B. Budget Reform

- Regional Consultation on Budget Reform Issues

The Project facilitated a meeting of the heads of the finance bureaus from Amhara, Oromia, Tigray and the SNNPR on March 15th (M-17). The meeting discussed three themes: options for wereda and zone pool systems, initiatives in restructuring weredas, and difficulties with the externally funded capital budget. A brief was prepared on pool options (M-18) and discussed. Tigray presented a summary of how the region was restructuring weredas. Tigray is reducing the number of public bodies from 17 to 8.

Regional participants agreed that such a meeting which focuses on regional financial management issues is very useful and recommended that follow-on sessions be held. The Project agreed to support this initiative in the future. It was agreed that a longer two-day workshop be held within a month. Topics to be covered in the follow-on meeting would include the presentation of the Tigray study on restructuring and the expenditure planning reform being developed in the SNNPR.

- Regional workshop on Financial Management

Following the recommendations of the finance bureau heads from Amhara, Oromia, SNNPR and Tigray in their March 15th meeting (discussed above), a two-day workshop was convened in Awassa between April 8th-9th (M-23). The workshop presented three themes: (1) restructuring the weredas and simplification of financial management (the pools), (2) the expenditure planning reform of the SNNPR, and (3) issues about the reform from the Project's perspective. The Civil Service Commission from Tigray presented the findings of their report on restructuring to the workshop and Project staff presented the brief on pool options. There was considerable discussion about restructuring and the feasibility of reducing financial management to one pool in the weredas (M-19). The second theme was on the SNNPR expenditure planning reform and regional staff presented their draft budget strategy paper and the draft of the regional intra-regional transfer. (The presentation on the expenditure planning reform is elaborated below in the expenditure planning section).

The third theme of the workshop was on the issues of the reform from the Project's perspective (M-22). Four key issues were stressed: (1) the importance of adequate timing and resources to implement the reform, (2) the "implied" schedule of the reform, (3) the limited financial and staff resources of the Project, and the winding down of the Project’s activities given its April 2004 end date.
• Budget Reform in Tigray Region

The Project held discussions with officials of the region on a range of issues with respect to the budget reform. The following activities were completed:

- Preparation of the budget structure

Members of the Budget Steering Committee reviewed the budget structure prepared by the Budget Reform Team. The Project was informed that the Cabinet was intending to reduce the number of public bodies at the wereda level. It is likely that the Cabinet’s decision might alter the budget structure for the weredas. However, it was decided by the region that for the purposes of the budget preparation training course, the budget structure be assumed as if no change was to take place to the existing budget structure.

- Translation of the Budget Guide

The translation of the budget guide (B-78) on how to prepare and administer the budget in weredas, zones and regions was completed. In addition, the annexes to the budget guide such as the chart of accounts and budget forms were also translated.

- Translation of Training Module and Solutions

The translation of the budget training module trainee version (T-116) with the trainer version - Solutions (T-117) on how to prepare and administer the budget in weredas, zones and region was completed.

- Printing of Training Materials

The region completed the procurement process to print the training materials for the budget preparation course in Mekelle.

- Printing the new Budget Preparation Forms in Tigray

The procurement process has yet to commence. Delays in printing the forms will adversely impact the timing for issuance of the budget call, budget preparation and submission.

- Development of the training strategy for budget preparation

It was decided to establish a core team of 12 trainers at the region level to act as trainers. The core team would train staff from weredas and zones to act as trainers to train wereda and zone personnel, and the core regional team of trainers would train staff from the region sector bureaus.
The overall training strategy may be summarized as follows:

Core Team Training: Training of a core team by the Project.

Level 1 Training: Training of trainers from weredas and zones by the core team

Level 2 Training: Training of trainees at region (by core team) and training of trainees at wereda (trainers from wereda – Level 1)

The total number of trainers at each jurisdiction that are planned to be trained as trainers is outlined below:

<table>
<thead>
<tr>
<th>Location</th>
<th># Trainers</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Woredas</td>
<td>2</td>
<td>92</td>
</tr>
<tr>
<td>Zone</td>
<td>6</td>
<td>2</td>
</tr>
<tr>
<td>Region - Core trainers</td>
<td>9</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total number of trainers to be trained to act as trainers</strong></td>
<td><strong>116</strong></td>
<td></td>
</tr>
</tbody>
</table>

The total number of trainees planned to be trained at each jurisdiction is outlined below:

<table>
<thead>
<tr>
<th>Offices</th>
<th>Staff #</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>WEREDAS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance Office &amp; Pool</td>
<td>1</td>
<td>10</td>
</tr>
<tr>
<td>Public Bodies</td>
<td>21</td>
<td>2</td>
</tr>
<tr>
<td>Total # of staff to be trained at each wereda</td>
<td>52</td>
<td></td>
</tr>
<tr>
<td># of weredas</td>
<td></td>
<td>46</td>
</tr>
<tr>
<td><strong>Total # of staff to be trained at 46 weredas</strong></td>
<td><strong>2,392</strong></td>
<td></td>
</tr>
<tr>
<td><strong>ZONES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Bodies</td>
<td>14</td>
<td>3</td>
</tr>
<tr>
<td>Total # of staff to be trained at each Zone</td>
<td>42</td>
<td></td>
</tr>
<tr>
<td># of Zones</td>
<td></td>
<td>6</td>
</tr>
<tr>
<td><strong>Total # of staff to be trained at 6 Zones</strong></td>
<td><strong>252</strong></td>
<td></td>
</tr>
<tr>
<td><strong>REGION</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance Office</td>
<td>1</td>
<td>10</td>
</tr>
<tr>
<td>Public Bodies</td>
<td>36</td>
<td>4</td>
</tr>
<tr>
<td><strong>Total # of staff to be trained at Region</strong></td>
<td>154</td>
<td></td>
</tr>
<tr>
<td><strong>Total number of trainees to be trained in budget preparation</strong></td>
<td><strong>2,798</strong></td>
<td></td>
</tr>
</tbody>
</table>
- Training of trainers

A total of 20 staff was trained - 12 were trainers and an additional of 8 staff was trained from BoFED and regional sector bureaus. The training was conducted at Axum Hotel in Mekelle from 17 to 20 March.

- Training of staff from Regional Sector Bureaus

The trainers trained a total of 80 staff from regional sector bureaus at Axum Hotel during the last week of March. An additional round of training is planned during May to complete the training on budget preparation for the remainder of staff from the region sector bureaus.

- Training of trainers – weredas and zones

The training of trainers for wereda staff is scheduled for the second week of April.

- Budget Reform in the SNNPRG

  - Development of Budget Manual and Budget Training Module

In January 2003, the SNNP regional budget reform team finalized the translation and proofreading of the budget guide (B-85) and the budget-training modules (T-151 & T-119) and made it ready for printing.

The Project assisted the SNNPRG in printing their budget notification in January 2003. In mid-February, training was provided for the experts of the BoFED on how to produce the 16 volumes budget book (B-89 to B104).

- Budget Reform in Amhara Region

  - Visit of Project staff in Amhara (January 26-28, 2003)

Two staff of the Project visited Bahir Dar to assess the status of the budget reform activities as indicated in the action plan with the region's BoFED Budget Reform Team (BRT). As compared to the December 16, 2002 trip some developments were observed. In discussion with the BRT, the number of days for the training of the core trainers was agreed to be four days, and the training of core trainers was decided to take place at the end of February in Addis. It was also decided that the printing of training materials for the core trainers is better to be handled by the DSA Project, while the printing of the rest of training materials and forms can be done at Bahir Dar as there are capable printing houses.
The key action items of the reform team were, a) preparation of the budget calendar, b) preparation of the Phase-I budget call, c) review of the grant formula, d) translation and proofreading of the training materials, and e) quantifying printing requirements and contacting printers.

- Trip by Project staff to Amhara (February 17-19, 2003).

Two staff of the Project visited Bahir Dar to see the status of the budget reform and discuss the information technology (IT) strategy. The region had also completed the translation and proofreading of the budget guide and the budget-training modules were finalized and documents were made ready for printing.

During this visit, the Amhara BoFED heads raised two major issues. First, with respect to the IT-strategy, they explained their desire to install the BIS in all the zones and in selected weredas and process the EFY 1996 budget at all zones and the selected weredas using the BIS. The second issue was the intention of the region to implement the accounts reform in EFY 1995 to manage the EFY 1996 budget. The BoFED requested the Project for assistance.

The Project's Chief of Party explained that the Project had a limited budget to introduce the BIS and cannot accommodate computerization of as many weredas as desired by the BoFED. However, as all zones have hardware and do not require additional computer for the BIS installation, seven weredas could be considered as pilots.

With respect to the implementation of the accounts reform, the Chief of Party explained that the task requires a lot of technical considerations that have to be done for a successful accounts reform. He further pointed out that the Project had no budget to support the reform this year and its staff are engaged in other regions and would be unavailable to assist the region.

- Trip by Project staff to Amhara (March 6-8, 2003)

The objectives of the trip were:

- To assess the status of the action plan on printing and delivery of training
- To discuss with officials of BoFED on the strategy for implementing accounts reform (M-24)
- To participate in the workshop on automation (based on the assessment of the DSA-IT Team)
- Budget Training Issues
• The BRT explained that printing of the budget guide and training modules will be finalized by March 15, 2003.

• Training of 300 budget staff is scheduled for March 17, 2003 and the trainees are selected

  - Automation Workshop in Bahir Dar (March 7, 2003)

The objectives of the workshop were to present:

• An overview of the budget reform

• An overview of the accounts reform

• The role of automation in budget preparation

• The strategic plan for automating the budget in Amhara region for 1995/96

• Lessons of budget automation from the federal and SNNPRG pilots

• The results of the IT assessment of the capacity of zones and weredas to use the BIS to prepare the EFY 1996 budget

Participants were heads and two experts of the zone and wereda finance and economic development departments/offices and 80 in total.

The budget reform team leader and budget department head of the region presented an overview of the budget reform, the objectives of the reform, the problems with the old system, and what is introduced and its advantages. He also explained that a series of training programs are scheduled to familiarize the budget staff with the reform at all levels of the region in the coming months.

The Project staff presented an overview of the accounts reform for the workshop participants, and elaborated the objective of the accounts reform, the changes to be introduced by the reform and the advantages of the reform.

On automation, the DSA Project IT team members presented:

  o The role of automation in budget preparation

  o Automation of the 1996 budget for Amhara National Regional State

  o The strategic plan for FY 95-96

  o Federal/SNNPRG lessons
Assessment of zone/wereda capacity

Furthermore, the meaning and use of the BIS was presented in a more detailed manner.

In the IT presentations, the tasks ahead were explained and it was also stressed that the focal point in the FY-95-96 would be Zone Department of Finance and Economic Development while a few selected weredas will be piloted.

Finally, the participants asked questions about the functions and operations of the BIS and the presenters responded to each question accordingly.

- Training on budget preparation and management

From March 25-28, 2003, the DSA Project staff provided a training of trainers program in Addis for nine core trainers drawn from different bureaus of the regional government. These core trainers in turn have trained a second level of 300 wereda and zone trainers from March 17-21, 2003. Furthermore, the 300 trainers have trained 2300 budget staff at wereda, zone and regional level.

- Training on budget execution in Amhara

It is likely that the budget execution will be adversely impacted by the Region’s plans to implement the accounts reform independently.

- Budget Reform in Oromia Region

- March 11, 2003 Meeting

On March 11, 2003 a meeting was held with the Oromia Budget Reform Team and discussed the following: a) the schedule for the translation and production of the Budget Guide and Budget Training Modules, b) the budget training schedule, c) training of Accounts and Reporting (single entry and new chart of accounts), d) finalizing budget structure, e) preparation of the budget calendar, and f) the IT-strategy for FY-95/96.

- The BRT explained that all translations are finalized and were being edited by the editing committee. This would be finalized by March 19, 2003.

- Budget training for 20 core trainers was scheduled for March 25, 2003.
- It was agreed that BoFED would schedule the budget training of 500 wereda and zone budget trainers and communicate with the Project.

- The Project will communicate with BoFED on the training of accounts and reporting (single entry and new chart of accounts).

- Finalizing budget structure

The regional budget structure was prepared last year when Oromia started to implement the budget reform, but was not prepared for weredas at the time. In February, BoFED prepared the wereda budget structure in consultation with the Project.

Some of the codes were also reviewed this year to comply with the federal and other regions’ budget structure. The region has an excessive number of sub-agencies and is advised to minimize and simplify. The region is working on this task.

- Budget calendar and EFY 96 budget preparation

BoFED has prepared a draft budget calendar, which directs weredas and public bodies when to prepare, submit, and approve budget. But it has not been approved by the cabinet.

The Bureau is intending to prepare the budget in two calls. The first call, which was distributed in February, provides an estimate of the subsidy but does not include foreign sources. The second call will be done once the regions have received their subsidy from the federal government.

The DSA Project Team advised BoFED that from experience, the cost of processing two complete cycles of budget is costly in terms of forms, time and manpower, and it is better for the Bureau to reconsider the approach.

The Project has recommended that the region concentrates on planning in the first cycle and only prepare a detailed budget with all of the forms in cycle two once the federal subsidy is released.

- IT Strategy for Oromia in FY-95/96

It was agreed that the DSA IT Team will make a capacity assessment at the regional level in collaboration with BoFED Data Processing Service. The budget for FY-96 will be processed centrally at the regional BoFED level.
BoFED will select data entry clerks for training and the Project will install the BIS and BDA2 systems at the regional levels.

- Grant formula issues

BoFED is not progressing in revising and developing a viable grant formula, but is intending to include recurrent expenditure (particularly salary) obligations as a variable in its grant formula and distribute FY-96 subsidy. If this does not work well, BoFED is intending to use other non-formula methods for this year.

- Designing of the budget guide and the training module

In mid-January, 2003, the Oromia regional state Budget Reform Team and the Project discussed the details of the draft budget guide and the training module and developed a customized guide and training module for Oromia. The revised budget guide and the training module was handed over to the regional BRT for translation into Oromiffa.

- Accounts backlog in Oromia

The accounts for EFY 94 are being processed. The accounts for the EFY 95 have not been processed, as MOFED has not provided the region with the revised BDA system.

- Training

The training of core trainers was provided for 20 participants from March 25-28, 2003 in Addis. These trainers are expected to provide training for 500 trainers who will again train the wereda budget staff.

**C. Expenditure Planning**

- Schedule of work

  During the reporting period, the expenditure planning consultant, Perran Penrose, made two visits (January 17 to February 7th and March 22nd to April 12th).

Both visits focused on the SNNPR planning reform, which is proceeding according to schedule. The region has made good progress in the budget and accounts reforms, and these have provided a strong platform on which the region can develop its planning.
The SNNPR has formed a cohesive, competent and well-managed technical team which works full time on regional resource planning, and which has achieved impressive results. BoFED is in full ownership of the process and the product. Moreover, the political leadership of the region has been kept informed of the progress of the planning reform, and has endorsed it.

Mr. Penrose supported the SNNPR BOFED in the following tasks:

(a) preparation of a budget strategy based on a macroeconomic and fiscal plan aligned with sectoral plans
(b) estimation of likely resources and their assignments
(c) completion of the design of the wereda block grant formula
(d) collection and interpretation of data, both financial (available for the first time from the BIS) and physical that feeds into the formula
(e) development of performance objectives, and dialogue with the main sectors on key planning objectives
(f) workshop with the four large regions on planning

- Budget Strategy

The region has prepared a comprehensive budget strategy, which will in future become an annual exercise preceding the budget (OR-5). The strategy derives from the findings of the regional GDP (RGDP) exercise that has recently been completed, and sets out the region’s main economic, social and fiscal objectives. All elements of fiscal policy, including foreign aid, are included in the strategy. The strategy will be discussed by the regional cabinet and formally approved as the basis for the region’s fiscal management.

From Hamle 1996, the region will proceed towards the preparation of a PEP, probably initially based on a two-year framework. The PEP will be strengthened by a study of revenue potential, and further development of unit cost and sectoral strategies. Once the federal government becomes more able to prepare estimates of regional transfers within its own PEP, the regional PEPs can extend to three years.

- Resource estimates and assignments

The continuing inability of the federal government to give a timely indication of the federal transfer has caused predictable problems in the regions. SNNPR has had to base its resource assignments on estimates of the federal transfer, assuming no offset against foreign aid. In 1995 no offset was made and it is assumed that this practice will continue. It is critical that
all regions maximize their treasury resources, meaning that no region should benefit from treasury more than another region, because the key constraints are of treasury revenues with which to finance recurrent expenditures.

In keeping with national policy, the region has targeted a share of revenues to the weredas to give priority to primary service delivery. The ability to do this will depend on receiving the maximum possible treasury transfer from the federal government.

- Wereda block grant formula

The wereda block grant formula is now designed, and a first run of the data will indicate what further improvements are needed. The formula mechanism has been discussed with the main sectors, and there is widespread consensus on its relevance and applicability (OR-4).

The system is based on a transparent and easy to understand but at the same time very powerful unit cost formula structure that both drives the budget but also drives fiscal policy decisions. Obviously such systems require development over time, but it is clear that the problems that resulted from the use of the previous system will be eliminated - all regions faced major problems in 1995.

The region will, in the run-up to the budget, undertake a major campaign of consultation with zones and weredas as the figures are finalized.

- Data

The installation of the Budget Information System has enabled the region for the first time to plan with good financial data. The BIS functions well, is well liked by its users, and is widely used by the BoFED planners as well as the budget team. The key advantage of the BIS as it is presently designed is that it is flexible and adaptable, and easily understood. It is also appropriate technology for a regional bureau.

The regional bureaus have been cooperating with BoFED in a major data collection exercise over all sectors. With a few exceptions, all the necessary wereda data have been collected and are in the process of being analyzed and plugged into the formula.

In that the essence of the planning reform is evidence-based planning, a sustainable and easy to use management information system is a critically important element. The next step will be to merge the BIS database and key physical data to generate unit cost and other planning data: the embedding of the BDA system will add strength to the process.
Once this is done BOFED will have a simple to use and powerful monitoring and reporting tool, as well as a more streamlined planning system. This work should be programmed from Hamle 1996 for completion as quickly as possible so that regular financial and performance reports can be prepared.

- Performance objectives

All levels of government will be tied to performance objectives. Key objectives have been identified for the major sectors, and will be introduced in the 1996 budget.

- Regional workshop on planning

Mr. Penrose assisted the region in conducting a two-day workshop with senior planning staff from the SNNPR, Amhara, Oromia and Tigray. The representatives from the regions discussed the planning in reform requirements in technical detail.

It was agreed that Amhara, Oromia and Tigray were not yet in a position to move ahead on developing a new formula for weredas, for a number of reasons, including the absence of data; the absence of allocated staff (at least three BOFED people are required to work full time on planning, and the regions reported severe manpower constraints), as well as the need for more intensive discussions about what sort of approach would be required.

Although the SNNPR has adopted a particular approach, other regions are free to develop approaches that suit them.

It was agreed that the discussion will be resumed after Hamle 1996, when the regions can assess the SNNPR approach, and further exploration of the options can proceed.

- Next steps - SNNPR

All the necessary components are in place for the preparation of the 1996 budget on a rational, policy driven basis. Obviously change will come slowly, but the regional authorities have now adopted the new approach and will need to spread and deepen it.

The main tool to take the process forward will be a comprehensive PEP exercise, which will start as soon as the 1996 budget has been appropriated - preliminary work has already been started. At the same time, it will be important to use the BIS / BDA / sectoral MISs to ensure timely reporting of financial and performance achievement, and an early task will be to design and operationalise the systems.
• Next steps - other regions

Systematic planning reform can only work if full time staff are allocated. Thus far, only SNNPR has taken this step, and this is the main reason for its progress. If the process is to be extended in whatever form to other regions, a necessary condition is the assignment of staff.

• Federal government

Finally, it should again be noted that the DSA is willing to assist the federal government in developing the planning reform. The absence of assigned full time staff has meant that the DSA has no counterparts in the planning area. The merger of MOF and MEDAC has also meant that there is no clear institution in which the PEP will be based. In any case, the project has received no substantive request for further assistance in the planning reform.

D. Information Systems

• Preparation for Federal BIS Data Processing

  - BIS Strategy Selected

The strategy selected for FY 1996 Federal BIS data processing is to set up a BIS room where budget forms will be sent for BIS entry from all the budget departments. In the BIS room, a number of workstations are connected in a local area network (LAN) for automatic budget consolidation. Data entry clerks will do routine data entry and edition while budget documents production will be done by a group of team leaders from the five budget departments. The team leader from the Budget Consolidation Department leads this group.

Six pilot public bodies (the same as last year’s) will have BIS installed, their staff trained and will submit BIS processed data to MoFED.

The six pilot public bodies are:

1. Ministry of Education (MoE)
2. Ministry of Health (MoH)
3. Ministry of Water Resources (MoWR)
4. Ministry of National Defence (MoND)
5. Ethiopian Agricultural Research Organization (EARO)
6. Ethiopian Roads Authority (ERA)
- Network Installation at the Budget Consolidation Department

Altogether 12 workstations were connected in a LAN, which are all in the 5th floor. They are:
5 workstations in the main BIS room
3 computers in the additional BIS room
4 workstations in staff members’ rooms including 1 at the department head’s

- BIS Training

MoFED

Data entry-level training was given for 10 clerks from the five budget departments. In addition, expert level training was given to 24 budget experts from the same five budget departments.

Pilot Public Bodies

Data entry as well as expert level training was given for 14 budget staff from the six pilot public bodies.

- Installation of BIS and Budget Processing at Pilot Public Bodies

Hardware assessment was made on 20th and 21st of March. Installation of BIS at the six pilot public bodies was completed from the 25th to the 29th of March.

Modifications were made on the BIS for the MoND to accept budget figures at sub-program budget category level and consolidate and report at sub-agency levels.

- BDA 3 at MoFED

System use continued in this quarter also. System management support continued to be given by DSA as MoFED staff were not yet ready for the task.

The Transactions Register is up-to-date because transactions are recorded as and when concerned staff receive transaction bearing documents. By March 31, 29,000 transactions have been recorded.

Two stage data entry and editing feature was requested and this was done and made operational within the quarter.

The Monthly Reports module, at the latest, holds submissions from reporting entities as shown below.
- 1st month, 151 Reports
- 2nd month, 143 Reports
- 3rd month, 141 Reports
- 4th month, 125 Reports
- 5th month, 97 Reports
- 6th month, 74 Reports
- 7th month, 56 Reports
- 8th month, 37 Reports
- 9th month, 10 Reports

A budget versus expenditure report for the first six months was requested by Minister D'Etat Getachew Gebre in two different formats. The reports were produced and the formats were made a permanent feature of the system.

The budget versus expenditure reports were made available in both the Monthly Reports and Budget Adjustment modules upon request.

- The BDA at SNNPR

  The BDA 3, adjusted for single entry processing for the SNNPR EFY 1995 accounts data processing was loaded at BOFED in SNNPR. Users' were also trained.

- BIS Capacity Assessment at Amhara Zones and related weredas

  DSA BIS experts made visits to 5 sample zonal offices and in-lying wereda offices in the region to determine capacity to operate and process 1996 EFY budget. They determined that the zones have the capacity to process BIS which in-turn significantly reduces the burdens if the processing were done at Bahir dar Center only. They also determined that BIS processing at wereda level is only of symbolic significance. (There are few if any transactions). In addition, they produced a comprehensive training plan to enable zonal offices to process BIS at zonal levels for review.

- BIS Capacity Assessment at SNNPR Zones

  DSA BIS experts made visits to 10 zonal offices in the region to determine capacity to operate and process the EFY 1996 budget using BIS. They determined that the zones have the capacity to use BIS which in-turn
significantly reduces the burdens if the processing is done at Awassa Center only. In addition, they produced a comprehensive training plan to enable zonal offices to process BIS at zonal levels for review.

• 1995 EFY BIS Support

Support for the cycle 2 BIS data processing of the SNNPR budget continued until the beginning of March. The SNNPRG did two cycles of budgeting (pre and post federal subsidy) and the cycle 2 (final) budget was produced for the region. The budget is 16 volumes (B-895 to B-104).

E. In-Service Training

• SNNPR accounts training program

Translation of Training documents from English to Amharic

During this reporting period, a team of translators selected from the SNNPR BoFED and the Regional Management Institute translated in 8 weeks, both Volume I and II of the SNNPR Accounts Training manuals as well as all of the BAU (Bank Accounting Units) and CAU (Cash Accounting Units) training modules, as listed below, under the supervision of the SNNPR BoFED’s Senior Management.


“Manual 3-S: SNNPRG Accounting System – BAU Training Module 3-S Version 1.0” – Trainee version (T-146)

“Manual 3-S: SNNPRG Accounting System – BAU Training Module 3-S Version 1.0” – Trainer version (T-147)

“Manual 3-S: SNNPRG Accounting System – Overheads for BAU Training Module 3-S Version 1.0” (T-148)

“Manual 3-S: SNNPRG Accounting System – CAU Training Module 3-S Version 1.0” – Trainee version (T-156)

“Manual 3-S: SNNPRG Accounting System – Overheads for CAU Training Module 3-S Version 1.0" (T-158)

“Manual 3-S: SNNPRG Accounting System – Set of Forms for BAU Training Module 3-S Version 1.0" (T-149)

“Manual 3-S: SNNPRG Accounting System – Set of Forms for CAU Training Module 3-S Version 1.0" (T-150)

“Manual 3-S: SNNPRG Accounting System – BAU Solution Set for Training Module 3-S Version 1.0" [a to m]

Training Details

A training program involving 3,307 SNNPR wereda, zone and region accountants started at the Furra Training Institute in Yirgalem, SNNPR, on February 17, 2003.

Professor James Yardley conducted the first 20-day training of trainers program from February 17 to March 14, 2003 for 12 trainee-trainers selected from the SNNPR Bureau of Finance and Economic Development. These 12 are the SNNPR “core” accounts trainers that will be conducting the following five training programs for 450 SNNPR zone, wereda and region accountants and accounts trainee-trainers.

<table>
<thead>
<tr>
<th>Training dates</th>
<th>No. of Trainee Trainees</th>
<th>Training by Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mar 17- Mar 28</td>
<td>100 Accountants (Region)</td>
<td>SNNPR Core Team</td>
</tr>
<tr>
<td>Mar 31- Apr 11</td>
<td>50 Accountants (Region)</td>
<td>SNNPR Core Team</td>
</tr>
<tr>
<td>Mar 31- Apr 25</td>
<td>100 Account. trainee-trainers</td>
<td>SNNPR Core Team</td>
</tr>
<tr>
<td>Apr 28- May 17</td>
<td>100 Account. trainee-trainers</td>
<td>SNNPR Core Team</td>
</tr>
<tr>
<td>May 19- Jun 19</td>
<td>100 Account. trainee-trainers</td>
<td>SNNPR Core Team</td>
</tr>
</tbody>
</table>

The above 300 zone and wereda accountant trainee-trainers will in turn train a total of 2,847 accountants in zones and weredas from July 28 to August 8, 2003.

Training Materials Production
The first shipment of training documents required for the training of trainers program and the training of accountants on Bank Accounting Units (BAU) was delivered at the Furra Training Institute on March 15, 2003. The documents are detailed as follows:

Module 3-S Accounts Manual (Volume I) Project A-59: Qty- 300
Module 3-S Accounts Manual (Volume II) Project A-60: Qty- 300

Module 3-S Accounts Module - BAU-Trainee T-146: Qty- 300
Module 3-S Accounts Module - BAU-Trainer T-147: Qty-11
Module 3-S Accounts Module - BAU-Overhead T-148: Qty-11
  (hard copy)
Module 3-S Accounts Module - BAU-Overhead T-148: Qty-11
  (transparency)
Module 3-S Accounts Module - BAU-Set of Forms T-149: Qty-40
Module 3-S Accounts Module - BAU-Case Answers T-134: Qty-11
  (hard copy)
Module 3-S Accounts Module - BAU-Case Answers T-134: Qty-11
  (transparency)

Production of the remaining BAU and CAU (Cash Accounting Units) training documents for zone and wereda accountant trainee-trainers as well as 2,847 accounts trainees is currently on-going and should be completed by end of April 2003.

- Amhara region budget training program

  Translation of Training documents from English to Amharic

During this reporting period, a team of translators selected from the Amhara BoFED completed the translation of the Budget Preparation and Management (Volume I) Manual (B-77) and training modules (T-142-T143) in 4 weeks, under the supervision of the Amhara Region BoFED Senior Management. The translated documents are listed below:

  Training Details

A three level budget-training program was designed for the Amhara Region Budget Reform Implementation:
Level 1: A training of trainers program for the Amhara region “core” budget team conducted by the DSA Budget Team.

Nine top trainers were selected from the Amhara region to participate in the “Budget Preparation and Management” training of trainers program in
Addis Ababa, conducted by the DSA Budget Team from February 25 to March 1, 2003.

Level 2: A training of trainers program for wereda and zone trainers conducted by the Amhara region core budget team.

300 wereda and zone trainers were trained in “Budget Preparation and Management” in Bahir Dar, from March 17 to 21, 2003 by the Amhara Region core budget team.

Level 3: “Budget Preparation and Management” training program for zones and weredas.

The above 300 zone and wereda trainers are then to train about 3,186 zone and wereda budget experts.

**Training Materials Production**

The training documents required for the “Budget Preparation and Management” Training was produced in Bahir Dar under the supervision of the Amhara Region BoFED. 4,000 copies of each of the documents listed below were produced and distributed to trainees:

"Budget Reform Manual: Volume I – Budget Preparation and Management; A guide for Amhara Region”. (B-77)


- Amhara region accounts training program

  The Amhara region BoFED requested the DSA Project to assist the region in implementing the accounts reform program in EFY1995. The Project has informed the Amhara region BoFED that it does not have the technical assistance staff or the funds to support the accounts reform in Amhara, at this time.
  However, four members of the Amhara Accounts Reform Team participated in the training of trainers program conducted by Professor James Yardley at the Furra Training Institute in Yirgalem, SNNPR, together with the SNNPR core accounts trainers, from February 17 to March 14, 2003.
• Tigray region budget training program

Translation of Training documents from English to Tigrigna

A team of translators selected from the Tigray BoFED translated the “Budget Preparation and Management” (Volume I) manual (B-86) and training modules (T-152 and T-153) in 6 weeks, under the supervision of the Tigray Region BoFED Senior Management. The translated documents are listed below:

"Budget Reform Manual: Volume I – Budget Preparation and Management; A guide for Tigray Region". (B-86)


Training Details

Similar to the Amhara Region, three training levels were designed for the “Budget Preparation and Management” Training in Tigray region.

Level 1: The training of trainers program for 25 budget trainee-trainers was conducted from March 17 to 20 in Mekelle by the DSA Project Budget Team.

Level 2: “Budget Preparation and Management” training program for 80 zone and wereda trainee-trainers to be conducted by the Tigray region core budget team.

Level 3: “Budget Preparation and Management” training program for 2,914 zone and wereda budget staff to be conducted by the Tigray region zone and wereda trainers.

Both levels 2 and 3 “Budget Preparation and Management” training for zones and weredas are scheduled to be held in April 2003.

Training Materials Production

The “Budget Preparation and Management” (Volume I) Manual (B-86) and the trainee version training module (T-152) were produced in 3,000 copies each, in Mekelle.
Oromia region budget training program

Training Details

The DSA Project stated on several occasions its limitations in technical staff as well as funding to fully assist Oromia region in budget and accounts, in 2002-2003. However, because of the massive problems the region is facing following an unplanned and precipitated budget reform implementation program conducted by the region in 2002 (late EFY 1994), the DSA Project decided to provide Oromia region with a “light” technical and financial assistance involving the provision of a “Budget Preparation and Management” and “Budget Execution” training programs to approximately 1,020 region, zone and wereda budget staff.

Level 1: A training of trainers program in “Budget Preparation Management” for 20 Oromia region core budget trainee-trainers was conducted from March 25 to 28 in Addis Ababa by the DSA Project Budget Team.

Level 2: A training program in “Budget Preparation and Management” for 500 Oromia region, zone and wereda budget staff is scheduled to be conducted at three sites (Nekemt-Zeway-Adama) from April 14 to 22, 2003.

Furthermore, an additional two level training program in “Budget Execution” will be conducted later in May for another 500 budget staff from Oromia zones and weredas.

Translation of Training documents from English to “Afan Oromo”

Also during this reporting period, a team of translators selected from the Oromia BOFED completed the translation of the Budget Preparation and Management - Volume I (B-87) and “Accounting and Reporting” - Volume II – (B-88) Manuals and training modules (T-154, T-155 and T-175) in 8 weeks, under the supervision of the Oromia Region BoFED Senior Management.

The translated documents are listed below:

"Budget Reform Manual: Volume I – Budget Preparation and Management; A guide for Oromia Region”. (B-87)
"Budget Reform Manual: Volume II – Accounting and Reporting; A guide for Oromia Region". (B-88)


"Budget Reform Manual: Volume II: Training Module – Accounting and Reporting; A guide for Oromia Region – Trainee version". (T-155)

"Budget Reform Manual: Volume II: Training Module – Accounting and Reporting; A guide for Oromia Region – Trainer version". (T-175)

- Training materials production

500 copies of each of the above listed “Budget Preparation and Management” training documents were produced and delivered to the Oromia BoFED, prior to the start of the training programs.

An additional 2,000 copies of the “Budget Preparation and Management Manual – Guide for Oromia Region” and 2,000 copies of the “Budget Preparation and Management” training module – trainee version – will be produced for distribution to wereda budget staff.

III. OUTSTANDING ISSUES

- Delay in Approval of the EFY 1995 Project workplan by the Ministry of Finance and Economic Development
A condition for approval of expenditures under the Ireland Aid funding to the Project is that an annual workplan be approved by the Project Steering Committee. As of this reporting period, the work plan had not been approved. This delay makes it very difficult to maintain the schedule of work needed to implement the reforms in time for EFY 1996. In short, this delay jeopardizes the reform. These delays force the Project and the implementing agency, Harvard University, to bear an unacceptable financial risk and advance the funds needed to maintain the schedule of reform.

- Delay of the Federal Government in implementing the accounts reform

To date, 20 federal public bodies failed to deliver a single monthly report to MoFED. The public bodies include the Ethiopian Roads Authority that has approximately 45% of the federal capital budget and the Ministry of Capacity Building. Until all federal public bodies produce all reports, the EFY 1995 federal accounts cannot be closed. And the failure of the Federal Government to promptly and comprehensively implement the accounts reform does not send the appropriate signal to the regions that have been urged to implement these financial reforms.

The following is the list of public bodies that have not submitted any report yet:

1. Special Public Prosecutor's Office
2. Central Statistics Authority
3. Federal Inland Revenue Authority
4. “La gare” Customs
5. Air Port Customs
6. Main Post Office (Colipost) Customs
7. Alage Agricultural and Technical Vocational Education Training College
8. Nazereth Canvas and Garment Factory
9. Ethiopian Press Agency
10. Ethiopian Roads Authority
11. Urban Development Support Unit
12. Bole Boarding School
13. Alemaya University
14. Engineering Faculty
15. Mekele University
16. Ministry of Capacity Building
17. Drug Supply and Administrative Service
18. National HIV/AIDS Prevention and Control Secretariat
19. Ethiopian Quality and Standards Authority
20. Ethiopian Road Transport Authority

Remark: The Ethiopian Quality and Standards Authority and the Ethiopian Road Transport Authority usually submit their report at the end of the year.

To assist the above 20 federal public bodies, the Central Accounting Department needs:

- Financial assistance and additional personnel to:
  - Conduct training at federal institutions that have received no training.
  - Visit federal institutions that have received training but are not reporting.

- The Information Systems Department in MoFED to assume control of the management of the current BDA.

MoFED should provide the assistance necessary to meet the Central Accounting Department’s needs.

- Inadvisable reform of accounts in Amhara region

Amhara region in the last few months of the current financial year has decided to implement the accounts reform. The Project has clearly stated that it does not have the financial resources or the technical assistance staff to assist the region in this initiative (M-24). Given the short time frame and the extensive preparatory work that is required it is imprudent for the region to proceed on this reform. The Project has cautioned the region about the risks of a premature reform.

Discussions were held between the BoFED Head, Deputy Head and Budget Department Head of the Amhara region and Project staff on March 6, 2003 on the strategy to implement the accounts reform.

The DSA Project explained the prerequisites and procedures for the reform:
• Issues that need policy considerations such as the pool structure, number of bank accounts, structure of BoFED

• Technical considerations such as assessment of capacity, preparation of accounts procedure manual and training modules, delivery of training, automation, post implementation visits and accounting backlog

• Logistical considerations like translation of accounts manuals and training modules and printing

• Resource considerations like technical support in preparing the manuals and training modules, the BDA support and so on.

• The need to phase reform implementations, as the DSA Project has not piloted a budget and accounts reform in any region to test its results.

• Only four months are left to end the current fiscal year and there is not enough time to undertake these huge tasks

• The Project further explained that it does not have technical staff and budget for FY-95 to support the Amhara accounts reform for this year.

The BoFED officials explained that regardless of all these technical issues, implementation of the accounts reform in FY-96 is already decided by the regional Cabinet and is quite irreversible.

The Project recommended that:

• The accounts reform be implemented in FY-97, and for the FY 95/96, the DSA Project does not have technical or financial resources to support the accounts reform in Amhara

• As the procedures and preparations naturally take some time, the region was advised to examine whether it is feasible to switch to the new accounts system after the 3rd quarter of FY-96 and make preliminary preparations before that.

• Requests for assistance on budget and accounts reform

During the reporting period Addis Ababa, Beneshangul/Gumuz, Harari, Gambela and Somali region all requested assistance to implement the budget and accounts reform. The project explained that it does not have the financial or technical resources to assist them.
• The crowded reform agenda

Regions are attempting to restructure weredas (Tigray, Addis Ababa) and implement budget reform (Amhara and Tigray) while also implementing the accounts reform. Unfortunately, the same personnel are assigned to implement all reforms. Therefore, no one is delegated exclusively to any particular reform. There is a great risk that nothing will be implemented successfully. In addition, the same person cannot simultaneously attend budget and accounts training. Further, Finance staff are not available for either budget or accounts training when they are required to prepare budgets or close accounts. Therefore, the timing of training must be adjusted to avoid conflict, even when the adjustment results in a sub-optimal timing for the training.

• Adequate coordination and staffing of the budget reform in Tigray

The coordination and staffing of the budget reform in Tigray is not adequate as demonstrated by the constant changes to agreed action plans. The key areas of concern are the following:

- Only 2 members of the budget reform team are currently active – the other members of the team are assigned to others jobs.

- The 2 active members are unable to dedicate and allocate the time required to the reform as they have other duties to perform.

The Project recommends that the region review the size and composition of the budget reform team to ensure that the team is adequately staffed with qualified personnel who are assigned with the sole responsibility of moving forward the budget reform.
## ANNEX 1

### TRAINING FIGURES

Government Staff Trained by the DSA Project: October 1998 to Date

<table>
<thead>
<tr>
<th>TRAINING ACTIVITIES - FEDERAL &amp; REGIONS</th>
<th>NUMBER OF PARTICIPANTS TRAINED</th>
<th>TRAINING PERIOD</th>
</tr>
</thead>
<tbody>
<tr>
<td>MODULE 1 ACCOUNTS TRAINING INVOLVING 8 REGIONAL MANAGEMENT INSTITUTES AND THE ETHIOPIAN CIVIL SERVICE COLLEGE</td>
<td>4,875</td>
<td>Oct. 98 - Nov 2001</td>
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<tr>
<td>2-DAY BIS TRAINING FOR FEDERAL BUDGET STAFF IN PREPARATION OF THE EFY 94 FEDERAL BUDGET DATA</td>
<td>43</td>
<td>March 2001</td>
</tr>
<tr>
<td>2-DAY AMHARIC DATA PROCESSING TRAINING FOR FEDERAL BIS USERS IN PREPARATION OF THE EFY 95 FEDERAL BUDGET DATA</td>
<td>47</td>
<td>Oct 22-Nov 12, 2001</td>
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<td>SNNP BUDGET ROLLOUT - 3-DAY PILOT COURSE</td>
<td>45</td>
<td>Jan 2002</td>
</tr>
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<td>SNNPR BUDGET PREPARATION 3-DAY REGION - WIDE TRAINING</td>
<td>1245</td>
<td>Feb 2002</td>
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<td>FEDERAL ACCOUNTS REFORM - 9-DAY TRAINING IN MODULE 3</td>
<td>1,081</td>
<td>May - Sept. 2002</td>
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<td>2-DAY BIS TRAINING FOR SNNPR BUDGET STAFF IN PREPARATION OF THE EFY 95 SNNPR BUDGET DATA</td>
<td>18</td>
<td>April 10-17 2002</td>
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<tr>
<td>2-DAY BIS TRAINING FOR FEDERAL BUDGET STAFF IN PREPARATION OF THE EFY 95 FEDERAL BUDGET DATA</td>
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<td>April 19 - 25, 2002</td>
</tr>
<tr>
<td>BIS VERSION I</td>
<td></td>
<td></td>
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<tr>
<td>BIS VERSION II</td>
<td>18</td>
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<td>BUDGET EXECUTION (4-DAY) TRAINING - SNNPR</td>
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<td>LEVEL I</td>
<td>65</td>
<td>May 2002</td>
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<td>LEVEL II</td>
<td>765</td>
<td>May - June 2002</td>
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<td>LEVEL III</td>
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<td>June - July 2002</td>
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<td>BUDGET EXECUTION (4-DAY) TRAINING – AMHARA</td>
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<td>LEVEL I</td>
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<td>LEVEL II</td>
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<tr>
<td>BUDGET EXECUTION (10-DAY) TRAINING – TIGRAY</td>
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<td>LEVEL I</td>
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<td>LEVEL II</td>
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<td>Sept. - Oct. 2002</td>
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<td>TRAINING ACTIVITIES - FEDERAL &amp; REGIONS</td>
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<tr>
<td>2-DAY BIS TRAINING FOR FEDERAL BUDGET STAFF IN PREPARATION OF THE EFY 96 FEDERAL BUDGET DATA</td>
<td>48</td>
<td>Feb 6 - March 18, 2003</td>
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<td>TRAINING OF SNNPR WEREDA, ZONE AND REGION ACCOUNTANTS IN THE NEW ACCOUNTING SYSTEM - 20-DAY TRAINING PROGRAM</td>
<td>112</td>
<td>Feb. 17 - April 25, 2003</td>
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<td>BUDGET PREPARATION AND MANAGEMENT TRAINING TO BUDGET EXPERTS IN ZONES, WEREDAS AND AT REGIONAL LEVEL IN AMHARA REGION - 5-DAY TRAINING PROGRAM</td>
<td>3,495</td>
<td>Feb 25 - May 5, 2003</td>
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<td>TRAINING OF SNNPR WEREDA, ZONE AND REGION ACCOUNTANTS IN THE NEW ACCOUNTING SYSTEM - 10-DAY TRAINING PROGRAM</td>
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<td>Mar. 17 - April 11, 2003</td>
</tr>
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<td>BUDGET PREPARATION AND MANAGEMENT TRAINING TO BUDGET EXPERTS IN ZONES, WEREDAS AND AT REGIONAL LEVEL IN TIGRAY REGION - 4-DAY TRAINING PROGRAM</td>
<td>152</td>
<td>March 17 - April 11, 2003</td>
</tr>
<tr>
<td>BUDGET PREPARATION AND MANAGEMENT TRAINING TO BUDGET EXPERTS IN ZONES, WEREDAS AND AT REGIONAL LEVEL IN OROMIA REGION - 4-DAY TRAINING PROGRAM</td>
<td>520</td>
<td>March 25 - April 22, 2003</td>
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<tr>
<td>BUDGET PREPARATION AND MANAGEMENT TRAINING TO BUDGET EXPERTS FROM THE ADDIS ABABA CITY ADMINISTRATION - 4-DAY TRAINING PROGRAM</td>
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<td>April 1 - 4, 2003</td>
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<td>BUDGET PREPARATION AND MANAGEMENT TRAINING TO BUDGET EXPERTS IN ZONES, WEREDAS AND AT REGIONAL LEVEL IN SNNP REGION - 4-DAY TRAINING PROGRAM</td>
<td>868</td>
<td>April 10 - 24, 2003</td>
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<td>TRAINING OF TIGRAY REGION WEREDA, ZONE AND REGION ACCOUNTANTS IN THE NEW ACCOUNTING SYSTEM - 15-DAY TRAINING PROGRAM</td>
<td>10</td>
<td>Apr. 21 - May 9, 2003</td>
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<tr>
<td><strong>TOTAL NUMBER OF GOVERNMENT STAFF</strong></td>
<td><strong>18,610</strong></td>
<td></td>
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ANNEX 2
PROJECT REPORTS

A. Accounts Reform

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
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</thead>
</table>


B. Budget Reform

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<td>B-7</td>
<td>“Budget Reform Design Manual Version 2:0, Budget Classification, Expenditure Codes and Budget Formats,” July 7, 1998</td>
</tr>
<tr>
<td>B-17</td>
<td>“Budget Information System – Results of Initial System Study, Proposed Future Activities and Work Completed to Date, Version 1.0,” by Shaun McGrath, February 2000</td>
</tr>
<tr>
<td>B-18</td>
<td>&quot;Budget Information System - Work Plan Version 1.0a Draft, by Shaun McGrath, April 28, 2000</td>
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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

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