Report of the DSA Project Activities:
April 1st to June 30th, 2003

Project Report: Q - 25
July 9, 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

- The Minister of Finance and Economic Development requested the project to prepare a *Strategic Plan* for the completion of the budget, accounts and budget planning reform. The project prepared a *Strategic Plan* which was reviewed and approved in principle by the Minister. The Minister requested the project to prepare an *Action Plan* for implementing the *Strategic Plan*. The *Action Plan* will have detailed schedules for implementation as well as a detailed budget. The *Action Plan* will be submitted to the Minister of Finance by September 1, 2003.

- A workshop was convened in the SNNPR with Amhara, Oromia, SNNPR, Tigray and Addis Ababa Regions on the budget planning reform and financial management. The innovations by the SNNPR in developing a budget strategy paper and a needs based unit cost driven transfer formula for block grants from regions to weredas was presented. The workshop also reviewed the need for financial simplification in weredas and recent initiatives at simplification. A proposal for reducing the number of finance pools and bank accounts to one was presented.

- The project trained 5,185 staff in budget and accounts in Addis Ababa, Amhara, Oromia, Tigray and SNNPR regions during the reporting period. Since October 1998, 22,920 staff have been trained on the reforms.

- The project assisted the Ministry of Finance and Economic Development to prepare the FY 1996 budget. Preparation was done using the project developed Budget Information System (BIS). An executive version of the budget was submitted to the Prime Minister and his cabinet on June 18th and an expanded version was submitted to the budget committee of Parliament on June 23rd. The budget formats were well received.

- The project provided assistance to Oromia to close the FY 1995 accounts and improve the FY 1996 accounts.
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):

- 149 have submitted at least one monthly report in FY 1995.
- 71 have submitted all monthly reports through March of FY 1995.
- 18 have submitted no monthly reports in FY 1995.

The CAD provides continuing assistance to slow and non-reporting entities to the extent of its capacity (See Problems Encountered).

The reasons that entities have submitted no reports fall into three general categories:

- Some entities receive little funding from the federal government and report only once a year.
- Some entities have internal management problems that adversely affect their accounting function. For example, Customs is undergoing a significant restructuring and some accounting posts are not filled.
- Some entities need training for their accountants.

The project has offered to support the necessary additional training for the federal government. The CAD has identified the trainees and trainers. Training of 84 accountants started on June 16th and is scheduled to end on July 7th, 2003.

- Accounting reform in the SNNPRG for FY 1996

During this quarter, 50 SNNPRG Region Sector Bureau accountants and 200 SNNPRG Wereda Finance Office accountants completed 4 weeks of training. SNNPRG trainers conducted all training.

The training program is on schedule. In addition, the procurement process for SNNPRG Accounting formats for FY 1996 was completed, orders were placed, and delivery is expected by July 8th.
To complete implementation of the Accounts Reform, the region has to:

- Train wereda accountants from July 28th to August 8th.
- Visit region sector bureaus, zones and wereda during August, September, October and November.
- Train general auditors and inspectors during September or October.
- Revise the SNNPRG Accounts Manual during November and December.
- These tasks will be performed by SNNPRG personnel with the assistance of the project.

- Accounting reform in Tigray for FY 1996

During the quarter, Tigray Accounting Manuals and Training Modules for Region Level Accountants and for wereda Level Accountants were translated into Tigrigna.

Training is currently beginning given. To date:

- 10 trainers completed 4 weeks of training (trained by the project).
- 170 Region Sector Bureau accountants completed 2 weeks of training (trained by Tigray region trainers).
- 75 wereda Finance Office accountants completed 2 weeks of training as trainers for their weredas (trained by Tigray region trainers).

To complete implementation of the Accounts Reform, the region has to:

- Procure accounting formats.
- Decide how to account for zone level offices, prisons, hospitals and technical schools that are budgeted at region level but operate at zone and wereda level and deliver training to approximately 100 accountants from zone and weredas.
- Train wereda accountants from July 28th to August 8th.
- Visit region sector bureaus, zones and wereda during August, September, October and November.
- Train general auditors and inspectors during September or October.

- Revise the Tigray’s Accounts Manual during November and December.

After critical decisions are made (see Problems Encountered), the project will support each activity financially and technically.

- Accounting assistance in Oromia Region

During the quarter, the project provided technical assistance to Oromia. During FY 1995, the accounts in Oromia region did not function properly. The budget was not provided to many weredas until February, and weredas did not understand the new budget codes. The project provided budget execution training in Oromia as follows:

- 20 trainers completed budget execution for 4 days.

- 500 accountants from weredas and zones were trained on budget execution by Oromia trainers.

- Problems encountered

--The CAD needs support from the MoFED

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.

- Assist federal institutions that are reporting but have questions.

The project has offered to support these activities by providing materials and financial support. However, the CAD must initiate and organize the activities and provide the necessary personnel.
The CAD is not fully staffed and many of the staff are not qualified accountants. The MoFED must provide the CAD with the necessary capacity to support the reform, including the hiring of additional qualified personnel and vehicles to visit slow reporting entities,

--Actions Needed in Tigray Regarding Accounts Reform

Some critical actions must be made by Tigray region before the accounts reform can proceed. The critical actions are:

- The accounting formats will not be available at the beginning of FY 1996. The accounts reform cannot begin until the formats are available. The failure to provide formats at the beginning of the year threatens the success of the reform.

- A decision on how to account for zone level offices, prisons, hospitals and technical schools. These entities are budgeted at region level but operate at zone and wereda level. When the accounting system was designed, the project understood that these entities would be eliminated or budgeted at wereda level. The accounting system is not designed to handle these entities. When a decision is made, the accounting system must be redesigned and additional training is required for another 100 accountants. Otherwise, these entities cannot be accounted for and the new accounting system will fail.

--Oromia backlog may delay implementation of the accounts reform

Oromia implemented the budget reform in FY 1995. However, inadequate support for the implementation resulted in delayed budgets and inadequate training of accounting personnel. Currently, the BoFED in Oromia has not consolidated the FY 1995 budget and does not have a BDA that can handle the new budget codes.

No reports from the weredas have been processed at BoFED for FY 1995 and few have been prepared at wereda level. The BoFED is still working on the closure of the FY 1994 accounts.

The project is assisting Oromia to provide training in budget execution for wereda accountants. However, serious attention cannot be given to FY 1995 accounts until FY 1994 accounts are closed, and FY 1996 accounts cannot be addressed until FY 1995 accounts are closed.
Accounts reform should not be implemented if an accounting backlog exists. Given the current state of accounts in Oromia, it is unlikely that accounts will be current by the end of FY 1996. Accounts reform should not be implemented if FY 1995 accounts are not closed before the end of FY 1996.

B. Budget Reform

- Budget reform in Tigray Region

The following are the key activities of the period:
- BIS was installed at BoFED and the Wukro wereda
- Data entry clerks, experts and budget support staff were trained on BIS
- Grant formula was approved by the cabinet
- Budget call was issued at all jurisdictions in the region

The project held discussions with officials of the region on a range of issues. The following activities were completed:

--Budget Preparation Training

Budget staff from the region, zone and wereda was trained on budget preparation. About 2000 staff was trained at the wereda level, 250 staff trained in the zones and 100 staff trained in the region sector bureaus.

--Installation of the BIS

The budget structure was entered into the BIS and the BIS language translated to produce reports in English, Tigrigna and Amharic. The BIS was installed at BoFED and Wukro wereda. 4 Computers and 1 Printer were installed at BoFED in Room 2018 – a local area network was established. One computer and one printer were installed in the Wukro Office of Finance and Economic Development.

--Training on BIS

The training schedule for BIS was as follows:
21 – 22 May: BIS training for 8 data entry clerks for 2 days
23 – 24 May: BIS training for 4 budget experts for 2 days
26 – 28 May: BIS training for 3 BIS support staff for 3 days

--Issuance of the Budget Call

The budget call with estimated ceilings and subsidies was issued to region sector bureaus and to weredas after the cabinet approved the grant formula.
• Budget reform in SNNPR Region

--Budget Preparation and Management Training in SNNPR

From April 10th to 13th, 12 trainee-trainers participated in a training of trainers program conducted by the project in Awassa. The 12 trainers then trained 255 wereda and zone trainers in two rounds. These 255 trainers subsequently trained 1,248 budget staff in 104 weredas and 156 budget staff in 13 zones. The details are in the “In-Service Training” section of this report.

--BIS Processing in the SNNPR

In the SNNPR, the FY 1996 budget data will be processed by the BIS at zone level. Ten of the thirteen SNNPR zones were selected. The selection was based on a capacity assessment conducted jointly by the SNNPR BoFED and the project in March (Report Q.24). This assessment determined the capacity of zones to process the annual budget using the BIS, taking into consideration the availability of power to run the required computer equipment as well as the availability of staff capable of running the computer equipment. Training was provided from May 5th to 8th, May 14th to 19th and May 28th to June 8th to for 21 data entry clerks, 26 budget experts and 8 technical support staff. Details are reported in the “Information Systems” section of this report.

--Budget Process in the SNNPR

The SNNPR budget call is still not issued. The federal subsidy was received in early June 2003. The delay of the federal subsidy has yet again delayed the budget process in regions. The SNNPR also carried-out this year its budget planning reform which involves the design of a wereda block grant formula based on an easy to use but powerful unit cost formula structure (pioneered by the SNNPR) that drives the budget but also fiscal policy decisions. (Report Q-24).

The SNNPR grant formula has been approved by the cabinet in early July. The SNNPR BoFED is currently working on wereda allocations. These budget ceilings will then be approved by the SNNPR Council at the end of July. The budget call will then be issued.

In May however, budget forms were distributed to all SNNPR weredas and zones as well as region level bureaus with the instructions for all budget entities to start preparing their 1996 budget data, not yet using the official formats. There are 8,289 sub-agencies in the current SNNPR budget structure. About 2000 projects are also expected.
--Regional Workshops on Financial Management

As detailed in Report Q-24, a workshop discussing the simplifications of pools in weredas, the expenditure planning reform in SNNPR as well as issues of the reforms was attended by finance bureau representatives from the four regions and Addis Ababa, between April 8th and 9th, 2003.

This workshop was followed by a two-day "Consensus Meeting" at the end of April, also convened by the SNNPR BoFED and involving about 100 SNNP wereda, zone and regional officials in discussions on financial management to create a “consensus” on issues related to the budget, accounts, and budget planning reforms.

--Resignation of the SNNPR BoFED budget department head

During the reporting period, the head of the budget department informed the region’s officials of his decision to resign from his responsibilities with the bureau and move both his family and himself to Addis Ababa for personal reasons. He also informed the region that he has accepted a proposal from the Addis Ababa City Government as head of its budget department. The SNNPR Finance and Economic Development deputy bureau head is currently managing the operations of the budget department in addition to his tasks as deputy bureau head.

• Budget reform in Oromia

At the workshop held between April 8th and 9th in Awassa, the Head of the Oromia BoFED and the chief of party discussed the financial management situation in Oromia. The Head of BoFED outlined several of the problems facing the Bureau especially the lack of disbursement reporting for FY 1995. The Head and the chief of party agreed to prepare an action plan for further but limited project assistance in FY 1995.

--Review and reduction of the budget structure

One method to reduce the demand on the overburdened accounting system in the region is to simplify future budgets. Project staff met with the budget reform team of BoFED in early June and reviewed with them the wereda budget structure. The structure had 63 sub-agencies or budgetary institutions. With 197 weredas this means that 12,410 accounting reports have to be prepared each month and processed by BoFED. The project has recommended that the number of sub-agencies be reduced from 63 to 43. This recommendation has been accepted and weredas were notified of this change in late June.
--Assessment of weredas

To better design the reform intervention in Oromia, the project recommended that a select number of weredas be reviewed. This review would examine the adequacy of the budget reform and status of accounting in weredas. The review began on June 23rd and will be completed by two teams over three weeks. Approximately 15 weredas will be assessed. The teams include 5 DSA staff and 2 from the Oromia BOFED.

--BIS Processing

The FY 1996 budget data is currently being processed using the BIS. BIS training was provided to 21 budget experts and 3 data entry clerks. A BIS pool was also set-up at the Oromia BOFED with 10 workstations.

Oromia is the largest region in Ethiopia both geographically and in population. There are 276 sub-agencies and 284 projects in the current budget structure for regional bureaus only. The wereda budget structure represents 9,062 sub-agencies.

The flow of paper, the number of experts required to screen and verify the budget submissions and the data entry is expected to be very important. A separate room needs to be set-up for the massive task of processing the FY 1996 wereda budgets.

The current room assigned to processing the budgets is grossly inadequate. An adequate filing system cannot be put in place in the existing BIS room which is already fully occupied with 10 workstations and their users.

--Budget Process

The budget for the regional bureaus was presented to the Oromia Cabinet on June 30th. As of the writing of this report (July 7th), the Oromia Council approved the FY 1996 budget for regional bureaus.

The federal subsidy was received in late June. As of the writing of this report, the regional council has already approved the block grants for weredas. The weredas were instructed of their budget ceilings in early July. The regional government also advised all weredas that they have to declare their budgets by September 5, 2003.
- Budget reform in Amhara Region

-- Visit of project staff in Amhara (April 28-29, 2003)

Two staff of the project visited Bahir Dar to assess the status of the budget reform activities.

The BoFED scheduled a meeting of the project staff with the head of the Bureau of Capacity Building. In this meeting, the Head of Capacity Building insisted that it was the Region’s policy to proceed with both the budget and accounting reforms simultaneously in FY 1995. The project staff explained to the Bureau Head the recommendation of the project that it was inadvisable for Amhara to do the accounts reform this year and that the project was unable to provide technical or financial support to the accounts reform. The Head of the Capacity Building Bureau did not accept the technical arguments for delaying the start of the accounts reform until FY 1996.

-- Assessment of the budget reform in selected weredas

The project recommended that the region conduct a selective assessment of weredas to determine if the budget training had been satisfactorily implemented. BoFED agreed to this recommendation and then requested the project to provide vehicles and other support. The project staff indicated that it could provide financial support for the assessment, at least one vehicle for the trip as one of the project’s two serviceable vehicles was sent for an engine overhaul, which took seven weeks to complete.

In subsequent discussions between the project manager and the senior deputy head of BoFED, the project offered to lease one vehicle to support the assessment. The senior deputy head of BoFED deemed this recommendation too expensive. The project also asked for a written request of requirements for the assessment including trip duration, number of staff involved, number of sites (weredas) visited etc… Unfortunately, the Amhara BoFED dropped further discussions about the assessment.

-- Allocation of microcomputers to weredas

In designing the budget reform for FY 1995, the project proposed to provide the region seven computer workstations. The region requested eleven. An assessment was conducted in the previous reporting period and the project determined that the zones did not require additional hardware to operate the Budget Information System (BIS) since the region had installed servers. The seven workstations were then to be used on a pilot basis to see if weredas could operate the BIS.
During the April meeting, BoFED again questioned the project’s assessment of the zones and the number of computers being proposed. The head of the budget department in particular indicated that he did not feel that an adequate assessment of the zone information technology infrastructure had been conducted. The project reiterated its position that it had and that the IT strategy proposed was appropriate (IT-BIS-10).

The project reminded BoFED that the wereda automation initiative was a pilot and that pilots need close monitoring and support which would be more difficult if there were too many pilots as recommended by the Bureau. The objective of the FY 1995 wereda automation was to determine what applications would be useful for a wereda finance office and is there an infrastructure to sustain the technology. The objective was not to extensively introduce microcomputers operationally at weredas.

--Reassignment of the senior deputy head of BoFED

The senior deputy head of BoFED who was supervising the budget as well as the accounts reform was reassigned in early May to the Regional President’s Office. The replacement of the senior deputy head was not made official to the project until the project staff visited Bahir Dar on June 25th. It is important for the smooth operation of the reform that Government authorities inform the project promptly of the change in counterparts.

--Termination of the project advisor managing the Amhara budget reform

On May 8th, 2003, the project terminated the contract of one its consultants, Ato Yoseph Abdissa who was assigned by the project to manage the Amhara Region budget reform. Without the knowledge of the project, Ato Yoseph had signed a consulting contract with another organization. In early May, Ato Yoseph informed the project that he was going to take leave with and without pay for 55 days to work on his other consulting contract. The project informed him that he could not be released in Spring as that was the critical time when the reforms are completed in advance of the fiscal year.

Ato Yoseph was informed that he either meets his contractual duties to the project or he would be terminated. He refused to adhere to his contract requirements with the project and was terminated with cause. Ato Yoseph Abdissa’s action at a critical stage of the reform was professionally irresponsible on his part and on the part of the bilateral agency that contracted him. If capacity building becomes a bidding process for scarce local manpower versed in financial management, the result will be half-completed projects and inflated salaries.
Unfortunately at the same time in early May, the senior deputy head of the Amhara BoFED was promoted as advisor to the President of the region on financial matters. The project is pleased with the accomplishments of the senior deputy head of the Amhara BoFED and understands that the promotion given by the government of the Amhara Region is an advancement to his career. The project did not however expect such a move at this critical time for both the budget and accounts reforms currently being carried out by the region - the concern being a weakening of the management and oversight of both reforms.

--Recruitment of replacement staff for Yoseph Abdissa

Immediately after the termination of Ato Yoseph Abdissa, the project recruited a replacement. Ato Elias Ergitcho was hired on May 22nd and started work on June 23. At Elias has 13 years of experience with government in financial management and 6 years of experience with international NGOs in financial management.

--Visit of Project Staff in Amhara (June 25-26, 2003)

The chief of party, the accounts advisor and the information technology advisor visited Bahir Dar between June 25th and 26th. They raised a number of concerns with BoFED about the management of the budget reform. One concern was the delay in reconciliation of funds provided to BoFED for the budget reform. The project explained that it could not disburse any additional funds until all funds disbursed to date have been reconciled. It also requested that BoFED reconcile these funds by June 30, 2003 since that is the close of the financial year for the implementing agency—Harvard University.

The project also raised with BoFED the lack of communication with the Amhara BOFED over May and June. Several times the project requested to visit the region but the BoFED postponed these meetings because of commitments to other meetings. The project also requested clarification as to who at BoFED was the counterpart and responsible for the budget and accounts reforms. The project was informed by the Head of BoFED that the former head of the budget department of BoFED, promoted deputy head of the bureau, was now responsible for both the budget and accounts reforms.

As part of the request by the Minister of Finance for an Action Plan to complete the reform, the project asked BoFED for a status report on the accounts reform. The BoFED head of accounts informed the project that 450 technical vocational training graduates have been recruited and trained in the new accounting system. He further indicated that the region had provision for only one month of salary for this staff and that the weredas did not have budget provision either. The project raised its concern about this staffing strategy.
C. Budget Planning

- Approval by the SNNPR Council of the Budget Strategy Paper and Wereda Transfer Formula

In the previous reporting period the project assisted the SNNPR budget planning reform team to prepare a budget strategy paper and a new formula for transferring the block grants to weredas under the new deepened devolution (OR-3, OR-4, OR-5). These innovations were presented to the Regional Council in June and were very well received and approved.

D. Information Systems

- 1996 FY Federal BIS data processing

  --Budget Processing

  BIS data has been processed both for the requested and recommended phases. Budget departments’ data entry clerks as well as experts worked on data entry. Project staff provided support on a daily basis by providing technical assistance on data entry, report production and monitoring data entry by public body and project levels and notifying status.

  BIS data at the six pilot public bodies was processed with close support of project staff. Data from all of the six public bodies was successfully brought into the main database at the BIS Data Processing Center at MoFED well in time and according to plan. In addition, the budget submissions of the pilot public bodies were printed out of BIS. A budget document was prepared using the BIS for presentation to the Council of Ministers on June 18th. The revised document for Parliament was prepared and delivered on June 23rd.

- BIS in Amhara Region

  --BIS Installation Sites

  As per the assessment made in March, the BIS was installed in 10 zones and 7 pilot weredas (IT-BIS-10). As the zonal offices have been found to have sufficient equipment, only the pilot weredas were decided to have new PCs and printers for BIS use. The region bureau would also use existing computer facilities to process regional bureaus’ budget.
The zonal office locations are as follows:

- West Gojjam at Bahir Dar
- South Gondar at Debre Tabor
- North Gondar at Gondar Town
- Wag Himra at Sekota
- North Wello at Weldiya
- Awi at Enjibara
- East Gojjam at Debre Markos
- North Shoa at Debre Birhan
- Oromia Zone at Kemisse
- South Wello at Dessie

The pilot weredas are the towns in seven of the zones namely:

- Bahir Dar Zuria at Bahir Dar
- Debre Tabor at South Gondar
- Gondar Town at North Gondar
- Weldiya at North Wello
- Debre Markos at East Gojjam
- Debre Berhan at North Shoa
- Dessie at South Wello

--Training

Two training rooms were setup with six computers in each and all connected in a local area network. With this setup and a project expert and an assistant, training was given to 31 data entry clerks, 22 budget experts and 10 technical support staff from the region bureau, all the zones and pilot weredas as per the envisaged training plan in the month of May.

For those clerks and experts who did not have any computer skills, basic computer training was contracted through a local IT company.

--BIS Installation at region, zones and pilot weredas

Mobilization for the installation of BIS at zones and pilot weredas started on June 12th. By June 30th, all BIS installations including equipment at pilot weredas were completed except at Debre Berhane, in North Showa Zone. North Showa zone does not have any computing equipment, which should be made available as soon as possible before budget submissions. The project IT team was informed that the zone’s computers were taken over by the local capacity bureau.
• BIS in SNPP Region

--BIS Installation Sites

As per the assessment made in March 2003, BIS would be installed at 10 zones. The region bureau would use existing computer facilities installed last year by the project to process regional bureaus’ budget.

The zonal office locations are as follows:

- Sidama at Awassa
- Gedeo at Dilla
- Kembata and Tenbaro at Durame
- Hadiya at Hossana
- Welayita at Sodo
- North Omo at Arba Minch
- South Omo at Jinka
- Bench Maji at Mizan Teferi
- Keffa at Bonga
- Gurage at Welkite

--Training

The BIS room at BoFED in Awassa was used for training. It consisted of ten computers and one printer connected in a local area network. With this setup and a project expert, training was given to 21 data entry clerks, 26 budget experts and 8 technical support staff from all the zones and BoFED. For those clerks and experts who did not have any computer skills, a basic computer training was provided by contracting a private training institute in Awassa.

--BIS Installation at Zones

Mobilization for the installation of BIS at zones and pilot weredas started on June 10th. By June 30th, all BIS installations including installation of equipment were completed.

• BIS in Tigray Region

--BIS Installation Sites

Installation of the BIS was decided to be made at the BoFED in Mekele and Wukro as a wereda pilot.
--Training

The BIS room at the BoFED in Mekele was used for training. Here 4 computers and 1 printer were connected in a local area network. With this setup and a project expert, training was given to 6 data entry clerks, 7 budget experts and 1 technical support staff from the BoFED and 2 data entry clerks and 2 budget experts from Wukro wereda.

--Region Bureaus Budget Processing

Starting from June 19th, 2003 requested budget submissions from regional bureaus were entered into the BIS. The recommended phase is in process and is being finalized for review by the regional council by the first week of July.

• BIS in Oromia Region

--BIS Installation Sites

BIS is to be set-up only at region level at the BoFED office in Addis Ababa.

--Training

The BIS room at the BoFED was used for training. Ten computers and one printer are connected in a local area network. With this setup and two project experts, training was given to 3 data entry clerks and 21 budget experts from the BoFED. At the time of training, 7 other data entry clerks were involved in a different training program. An additional training program is planned to be scheduled at a later stage.

--Region Bureaus Budget Processing

Starting from June 6th, 2003 requested budget submissions from regional bureaus were entered into the BIS. The recommended phase has also been processed and the FY 1996 budget for regional bureaus has been submitted for approval by the regional council on June 30th.

• BDA 3 at MoFED

System use continued in this quarter also. System management support continued to be given by the project 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 staffs receive transaction documents. By June 30th about 37,000 transactions have been recorded.
The *Monthly Reports* module, at the latest, holds submissions from reporting entities as shown below.

<table>
<thead>
<tr>
<th>Month</th>
<th>Number of Reports</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st month</td>
<td>166</td>
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<tr>
<td>2nd month</td>
<td>157</td>
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<tr>
<td>3rd month</td>
<td>155</td>
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<tr>
<td>4th month</td>
<td>151</td>
</tr>
<tr>
<td>5th month</td>
<td>145</td>
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<td>6th month</td>
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<td>10th month</td>
<td>65</td>
</tr>
<tr>
<td>11th month</td>
<td>25</td>
</tr>
</tbody>
</table>

- **BDA in SNNP Region**

  The BDA 3, adjusted for single entry processing for the SNNPR in FY 1995 accounts data processing at Awassa has been functioning well. By June 30th, more than 40,000 monthly report records have been entered.

- **Delay in the supply of the computer equipment to the project**

  During this reporting period, the project purchased a total of 40 computer workstations and various network accessories to automate the budget and accounts systems in the regions as well as the federal. Five computers were purchased for the federal BIS processing. Three computer workstations and accessories for the BDA and ten for the BIS processing in ten zones were provided to the SNNPR BoFED. The Amhara BoFED received seven computer workstations to operate BIS at the seven pilot wereda sites. Ten computer workstations were installed in the Oromia BIS processing center at the Oromia BoFED in Addis. The last five were purchased for the Tigray BIS processing in Mekelle and one pilot wereda site.

  The above mentioned computer equipment was to be supplied to all four regions and the federal during the second week of April. However the delivery of equipment was delayed for over three weeks and only reached the regions during the second week of May, delaying by a month all BIS and BDA training and other implementation programs in Tigray, SNNP and Oromia.

  As per Alta Computech, the supplier, the Addis Ababa Bureau of Education purchased urgently over 200 computer equipment in early April, before the early close of budget due to the restructuring of the Addis Ababa City Government. Computers for the federal and Amhara region were supplied on time but the project had to wait for a second shipment to be able to provide computer equipment to the other regions. Currently however, installation, training and system start-up for both BIS and BDA are completed at all sites.

  Three additional computer workstations for the federal BDA are also ordered and should be delivered early July.
E. Other Activities

- Preparation of a Strategic Plan for Completing the Budget, Accounts and Budget Planning Reforms

In early June, the Ministry requested the project to prepare a Strategic Plan for completing the budget, accounts and budget planning reforms in all jurisdictions. The project prepared a Strategic Plan (M-25) and presented it to the Minister of Finance on June 17th. The strategy was presented in three parts: the breadth and depth of the reform, the schedule of implementation and the principles of reform.

Figure 1 below presents the breadth and depth of the reform. The breadth of the reform is the sequence of administrative jurisdictions in which the reform will be introduced.

**Figure 1**
Dimensions of the CSRP Financial Reform Strategy

<table>
<thead>
<tr>
<th>BREADTH</th>
<th>PHASE 1</th>
<th>PHASE 2</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Transaction Systems</strong></td>
<td>Federal, SNNPRG, Amhara, Tigray, Oromia</td>
<td>Addis, Afar, Gambela, Benesh/G, Somali, Dire Dawa, Harari</td>
</tr>
</tbody>
</table>
| **Phase 1** | • Budget System  
• Chart of accounts  
• Budget structure  
• Budget formats  
• Budget Information System  
• Account System  
• Reduction of backlog  
• Double entry/modified cash  
• Budget Disbursement Accounts System |  |
| **Phase 2** | • Budget System  
• Unit costs  
• Workplans  
• Intra-regional transfer  
• Budget strategy  
• Programming of budgets  
• Budget analysis system for the BIS |  |

In Phase 1, it is recommended to introduce the reform into the federal government and the four largest regions first. Phase 2 of breadth will be to
introduce the reform into the remaining jurisdictions. The depth of the reform concerns the transaction and budget planning reforms. A transaction reform improves the content and flow of financial information such as vouchers into ledgers for accounts or budget submissions for budgets. A budget planning reform improves the quality and content of the financial systems to achieve a better outcome. Making budgets on a policy rather than an incremental basis is an example of an analysis reform.

The Strategic Plan also presented a schedule for implementation. The project strongly recommended that the reforms be completed in the four large regions first before they are extended into the other regions. By completing the four large regions and the federal government first, over 85% of the reform will be completed. It would then be possible for these large regions and the project to provide assistance to the other regions.

The third part of the strategic plan was the presentation of five principles that should guide the reform. The five principles are:

- Accounts should be current before the budget reform is introduced.
- Simplification of the wereda financial management should precede the budget reform.
- Budget reform should precede accounts reform.
- Reforms should be adequately supported and resourced with technical assistance (which provides among other resources, procedural and training materials, and appropriate automation).
- Senior government officials need to thoroughly understand the complexity, components, costs, and scheduling of the reforms and provide adequate commitment and government resources to the reform.

The Minister of Finance reviewed the Strategic Plan with the chief of party and requested the project to expand the plan to include a more detailed schedule and a budget.

The project chief of party agreed, and the project has been working on the Action Plan since mid-June. A part of the Action Plan has been the scheduling of the Oromia reform. To schedule the Oromia reform, the project needs to conduct with the Oromia BoFED an assessment of the budget and accounting issues of weredas. This assessment began on June 23 (see next section).
The project will also discuss with Amhara, SNNPR and Tigray their additional requirements to complete these reforms. The project intends to submit to the Minister of Finance a complete Strategic and Action Plan for Completion of the Reform by September 1st, 2003.

- **Assessment of Oromia**

  To prepare the Action Plan requested by the Ministry of Finance and Economic Development, the project is working with the Oromia BoFED to assess the budget and accounting constraints of weredas. The BoFED agreed to a plan to review twelve weredas and a questionnaire was prepared (M-26).

- **Intern from the Kennedy School of Government, Harvard University**

  Ms Pamela Young, who is a second-year student from the Kennedy School of Government of Harvard University, is working with the project for ten weeks. She has lead one team for two weeks on the Oromia assessment and is taking a lead in writing-up the assessment.

- **Assessment of the budget reform by the Zambian Ministry of Finance**

  During the reporting period the project was informed that the Ministry of Finance in Zambia would like to visit Ethiopia and review the operation of the new budget system. The World Bank recommended this review. The project recommended to the Ministry of Finance and Economic Development that the review be done after the new financial year begins.

- **Reconciliation of funds**

  The project transfers funds to regions for carrying-out training or other reform implementation activities based on a detailed budget agreed by both BoFED and the project. The regions are required to disburse these funds based on the project’s disbursement regulations. At the end of the activity, the regions are expected to reconcile the funds by providing the project with original receipts.

  At the writing of this report (July 7), the SNNPR and Amhara regions have reconciled most of their receivables. The Amhara region is currently working with the project in completing the reconciliation process of ETB. 36,200 transferred for the Budget and Accounts Reform Automation Workshop conducted in Bahir Dar in March 2003.
Oromia is currently reconciling its expenses of the Budget Execution Training Program conducted from June 2nd to 10th, 2003 for 500 trainees at three training sites. Tigray Region has yet to complete the reconciliation of funds transferred for the August 2002 Budget Execution Training Program, the April/May 2003 budget preparation and management as well as the BIS training. The project has to date an unreconciled amount of ETB. 622,600 still pending with the Tigray region. Delays in reconciliation not only slows implementation of the reforms but also jeopardizes the reforms in the other regions because the project needs reconciled accounts to get further release of funds from the donors. The project is currently unable to send funds for current activities in Tigray Region until the above stated amount is reconciled. Furthermore, the project needs to report to Harvard on the status of receivables with regions and an unjustified and prolonged receivable account is unacceptable to Harvard University.

F. In-Service Training

- SNNPR accounts training program

  --Training details

  During the reporting period, training to 150 region accountants and 300 accountant-trainers from weredas and zones was carried-out at the Furra Training Institute in Yirgalem, SNNPR. The training program was successfully conducted by a group of 12 trainers selected from the SNNPR BOFED and other sector bureaus, from March 17th to June 7th, 2003. An official launching ceremony of the new accounting system in the SNNPR was held at the Furra Institute on June 7th attended by bureau heads, cabinet members, trainees and other invited guests.

  The SNNPR accounts training program will continue at the end of July at 104 wereda and 13 zone sites and will be conducted by selected capable trainers of the 300 accountants that have just graduated. A total of 2,847 trainees are expected to participate in the program.

  --Training materials production

  As stated in the previous report, the production of training materials required for the training of accountant-trainers at Furra as well as the wereda and zone training programs in July-August was completed in April.
• SNNPR budget training program

--Translation of Training documents from English to Amharic

A team of translators selected from the SNNPR BoFED translated the “Budget Preparation and Management” (Volume I) manual (B-76) and training module (T-151) under the supervision of the SNNPR BoFED Senior Management. The translated documents are listed below:

"Budget Reform Manual: Volume I – Budget Preparation and Management; A guide for SNNP Region" (B-76).


--Training details

Three training levels were designed for the “Budget Preparation and Management” Training in the SNNP region.

Level 1:
A training of trainers program for 12 budget trainers was conducted from April 10th to 13th in Awassa, by the project budget team.

Level 2:
A “Budget Preparation and Management” training program for 255 zone and wereda trainee-trainers was then conducted by the SNNP region core budget team.

Level 3:
A “Budget Preparation and Management” training program for 1,404 zone and wereda budget staff was trained with 2 trainers for each wereda and zone.

The above training levels were designed in two rounds to avoid schedule conflicts between the accounts training being conducted at the Furra Training Institute and the budget reform training scheduled to be conducted in Awassa during the same period, for the training of trainers program and the wereda and zone sites for the region-wide training. The training dates between the two reforms were overlapping and the accounts training participants from weredas were in most cases the same people participating in the budget reform-training program.
The schedule of the budget training was as follows:

April  10 to April 13  Training of Trainers – Level 1 - Core Training

Round I
April 14 to April 17  Training of Trainers – Level 2
April 21 to April  24  Wereda and Zone training - Level 3

Round II
May    1 to May   4  Training of Trainers – Level 2
May  14 to May 17  Wereda and Zone training - Level 3

--Training materials production

The “Budget Preparation and Management” (Volume I) Manual (B-76) and the trainee version training module (T-151) were produced in 2,000 copies each and distributed.

• Tigray budget training program

As detailed in the Q-24 report for the previous quarter, both levels 2 and 3 of the training program were conducted during the period April and May 2003. A total of 20 core budget trainers and 80 wereda trainers were trained in March. The budget training was also carried-out this quarter involving 100 budget staff from the region sector bureaus, 250 zone budget staff and approximately 2000 staff from weredas.

• Tigray accounts training program

--Translation of Training documents from English to Tigrigna

The following manuals and training modules were translated from English to Tigrigna by a team of translators selected from the Tigray BOFED and the Capacity Building Bureau:


“Manual 3-T: Tigray Region Accounting System - Volume II: Tigray Region Chart of Accounts, Version 1.0" (A-64)
“Manual 3-T: Tigray Region Accounting System – RSB Training Module 3-T Version 1.0” - Trainee Version (T-167)
“Manual 3-T: Tigray Region Accounting System – RSB Training Module 3-T Version 1.0” - Trainer Version (T-168)

“Manual 3-T: Tigray Region Accounting System – RSB Overheads for Training Module 3-T Version 1.0” (T-169)

“Manual 3-T: Tigray Region Accounting System – OFED Training Module 3-T Version 1.0” - Trainee Version (T-170)

“Manual 3-T: Tigray Region Accounting System – OFED Training Module 3-T Version 1.0” - Trainer Version (T-171)

“Manual 3-T: Tigray Region Accounting System – OFED Overheads for Training Module 3-T Version 1.0” (T-172)

“Manual 3-T: Tigray Region Accounting System – Set of Forms for RSB Training Module - Module 3-T Version 1.0” (T-173)

“Manual 3-T: Tigray Region Accounting System – Set of Forms for OFED Training Module - Module 3-T Version 1.0” (T-174)

--Training details

From April 21st to May 9th, a training of trainers program was conducted by Professor Jim Yardley for 10 Tigray core accounts trainers. These trainers in turn, trained 170 region sector bureau accountants. 75 wereda finance office accountants were also trained as trainers for the subsequent wereda accounts training program scheduled from July 28th to August 8th and involving about 615 trainees.

--Training materials production

The above listed manuals and training modules were produced and sent to the Tigray region earlier in the quarter except for the wereda OFED accounting system (Volume I) manual, which is currently under production for distribution to wereda trainees at the end of July.

• Oromia budget training program

As stated in the project’s report for the last quarter, a training of trainers program was conducted in Addis Ababa by the project team for 20 core budget trainers selected from the Oromia BoFED. Subsequently, a budget preparation and management training program was conducted for 500
wereda and zone budget staff, by the Oromia core trainers, at the Zeway, Adama and Nekemte training sites from April 14\textsuperscript{th} to April 22\textsuperscript{nd}, 2003. From May 20\textsuperscript{th} to 23\textsuperscript{rd}, a training of trainers program on budget execution was conducted by the project, in Addis, for 20 core trainers selected from the Oromia BoFED. Five hundred wereda and zone accounts staff also attended the budget execution-training program conducted by the Oromia trainers from June 2\textsuperscript{nd} to 10\textsuperscript{th}, 2003.

- Federal Module 3 training program

A training program for 100 additional federal accounts staff was planned during this quarter in response to requests by federal public bodies to MoFED for additional training for staff not trained during the initial program from April to September 2002. Two rounds of nine-day training sessions were carried out from June 16 to 26 and June 28 to July 7. A total of 84 trainees participated in this training program conducted by three trainers from MoFED and two from the Ministry of National Defense.

III. OUTSTANDING ISSUES

- Concerns about the Accounts Reform in Amhara Region

In mid-February the project was requested by the Bureau of Finance and Economic Development (BoFED) in Amhara Region to assist them in introducing the accounts reform. Given the lateness of the decision and the difficulty and untested experience of introducing the budget and accounts reforms simultaneously, the project advised BoFED against the reform (M-24). The region has proceeded with the accounts reform independently.

In late June the project visited BoFED in Amhara and discussed with the new head of the reform the accounts issues. The project was informed that the Region has hired 450 technical vocational training graduates in June and trained them for two weeks on the new accounts reform and is intending to send them to the weredas to manage accounts. The project was informed that the region had funds for only one month of salary (June) and that some weredas were resisting the assignment of these staff because they too had no budget provision.

The project raised its concern about the hiring of new staff without having secure recurrent budget provision that is domestically financed. A further problem with the staffing strategy proposed by BoFED is that the individuals involved have no experience with government accounts, no experience with modified cash double entry systems, and no experience with financial administration in weredas.
The project believes that a two-week training is not sufficient for these individuals and a strong and effective support by the Amhara BOFED is strongly advised for these new recruits to accomplish their tasks.

A major principle of the budget and accounts reform is the need to be current in accounts before starting the reform. By being current, the region needs to only manage one chart of accounts. The Amhara Region has not closed its FY 1994 accounts. Implementing the new accounting system before removing backlogs is a mistake. The difficulty could be managed in small regions such as Tigray (46 weredas only) but in larger regions such as Amhara where there are 11 zones and 113 weredas and average of 25 accounting units per wereda, financial administration gets complex and difficult to manage. The implementation of the accounts reform in Amhara region could increase the region’s accounts backlog. A major goal of the accounts reform in addition to introducing the new double-entry modified cash accounting system, is to reduce the backlog of accounts and bring the accounts current.

MoFED’s role in the reform process

The accounts reform needs management. There should be a central unit in the Ethiopian government that decides which reforms are implemented in which regions, organizes the sequence of reform, provides technical assistance and materials for the reform, advises on wereda reorganization, and learns the lessons from prior reform implementations. This central unit for all Expenditure Management and Control reforms is MoFED. The central unit for accounts reform is the Central Accounts Department (CAD) of MoFED. The CAD has the technical accounting expertise to manage the accounts reform, but CAD lacks the capacity to perform this function. By default, the project is performing the function. Although the project informs CAD of all reform activities, CAD is not an active partner in any of the reform activities. As a result, CAD is not gaining the experience or learning the details necessary to manage future implementations of the accounts reform in other regions.

Successful implementation of the accounts reform requires more than accounting expertise. Wereda financial management must be reorganized as well. Examples include:

- Bank accounts: A reduction in the number of bank accounts and a transfer of responsibility for bank accounts to the Office of Finance and Economic Development (OFED).
o Public Bodies: A reduction in the number of public bodies at the wereda level.

o Pools: A reduction in the number of pools at the wereda level. Tigray now has only one pool in each wereda located at OFED.

o Reassignment of personnel: When accounts are centralized at OFED, personnel must be reassigned.

Without detailed involvement in the reform process, the CAD will not gain experience in these matters.

The DSA contract ends on April 30th, 2004. At that point the accounts reform will not be implemented in all regions. Without the active participation of CAD now, future implementation of accounts reform in other regions will be difficult.

- Accounts Forms

Tigray and Amhara regions will not have the new forms to implement the accounts reform at the beginning of FY1996. The issue will create backlogs in the new accounting system and potentially jeopardize the successful implementation of the accounts reform.

- Simultaneous implementation of budget and accounts reforms

The Amhara and Tigray Regions are attempting to implement the budget reform while also implementing the accounts reform. Unfortunately, the same personnel are assigned to implement both reforms. Therefore, no one is delegated exclusively to either reform. There is a great risk that nothing will be implemented successfully. In addition, the same personnel cannot simultaneously attend budget and accounts training. Therefore, the timing of training must be adjusted to avoid conflict, even when the adjustment results in a sub-optimal timing for the training. The project recommends that the sequencing of budget and accounts reforms should be followed: budget reform should be implemented in the first year, followed by accounts reform in the next year. Each reform should be implemented well, rather than both reforms being implemented poorly.

- Unacceptable pressure from Addis Ababa for project support for their reforms

The Addis Ababa region has met the project several times over the past year to review the reform and request support. The project made it clear to the representatives from Addis Ababa that it was unable to provide either technical or financial support for their reform. The terms of reference for the project only included two regions and the project did not have budget provision or technical assistance to provide Addis
Ababa. Despite these constraints the project did train 30 staff from the region in the new accounting system and the chief of party presented the reform to the Mayor and 106 of his staff.

During the reporting period the deputy of the Addis Ababa BoFED contacted the project and demanded that the project provide support and threatened the project if it did not. Such behavior is unacceptable and the project recommends that the Ministry of Finance and Economic Development inform regions of the schedule and type of support regions can expect for this reform. It is not the responsibility of the project to inform regional authorities of the support they will either receive or not receive.

- Project support from the Ministry of Finance and Economic Development

During the reporting period Addis Ababa had power outages for two working days a week. This significantly disrupted the work of the project. A very crude and dangerous system was instigated for running power cables from the main building of the Ministry of Finance to the project’s offices. These cables were frequently overloaded and sometimes burned. The cables were also subject to rain. The project informed the Ministry of these problems through the Civil Service Reform Coordinator. The project requested that a proper electrical connection be established to the building which houses the project. To date, no action has been taken.

The project still has a shortage of space since the MoFED reclaimed two offices six months ago. An additional room has been promised but has yet to be provided.
## 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>FEDERAL: 2-DAY BIS TRAINING IN PREPARATION OF THE EFY 94 BUDGET DATA</td>
<td>43</td>
<td>March 2001</td>
</tr>
<tr>
<td>FEDERAL: 2-DAY AMHARIC DATA PROCESSING TRAINING FOR BIS USERS</td>
<td>47</td>
<td>Oct 22-Nov 12, 2001</td>
</tr>
<tr>
<td>SNNPR: BUDGET ROLLOUT - 3-DAY PILOT COURSE</td>
<td>45</td>
<td>Jan 2002</td>
</tr>
<tr>
<td>SNNPR: BUDGET PREPARATION 3-DAY REGION - WIDE TRAINING</td>
<td>1245</td>
<td>Feb 2002</td>
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<tr>
<td>FEDERAL: ACCOUNTS REFORM 9-DAY TRAINING IN MODULE 3</td>
<td>1,081</td>
<td>May - Sept. 2002</td>
</tr>
<tr>
<td>SNNPR: 2-DAY BIS TRAINING</td>
<td>18</td>
<td>April 10-17 2002</td>
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<td>FEDERAL: 2-DAY BIS TRAINING</td>
<td>73</td>
<td>April 19 - 25, 2002</td>
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<tr>
<td>SNNPR: BUDGET EXECUTION (4-DAY) TRAINING</td>
<td>2330</td>
<td>May 2002</td>
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<td></td>
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<td>May - June 2002</td>
</tr>
<tr>
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<td>June - July 2002</td>
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<td>AMHARA: BUDGET EXECUTION (4-DAY) TRAINING</td>
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<td>July 2002</td>
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<td>August 2002</td>
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<td>TIGRAY: BUDGET EXECUTION (10-DAY) TRAINING</td>
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<td>August 2002</td>
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<td>Sept – Oct 2002</td>
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<td>FEDERAL: 2-DAY BIS TRAINING</td>
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<td>Feb 6 - March 18, 2003</td>
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<td>TRAINING ACTIVITIES - FEDERAL &amp; REGIONS</td>
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<td>TRAINING PERIOD</td>
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<tr>
<td>SNNPR: TRAINING OF WEREDA, ZONE AND REGION ACCOUNTANTS IN THE NEW ACCOUNTING SYSTEM - 20-DAY TRAINING PROGRAM</td>
<td>112</td>
<td>Feb17 - April 25, 2003</td>
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<td>AMHARA: BUDGET PREPARATION AND MANAGEMENT TRAINING TO BUDGET EXPERTS IN ZONES, WEREDAS AND AT REGIONAL LEVEL - 5-DAY TRAINING PROGRAM</td>
<td>3,495</td>
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<td>SNNPR: TRAINING OF WEREDA, ZONE AND REGION ACCOUNTANTS IN THE NEW ACCOUNTING SYSTEM - 10-DAY TRAINING PROGRAM</td>
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<td>TIGRAY: BUDGET PREPARATION AND MANAGEMENT TRAINING TO CORE TEAM AND WEREDA TRAINERS - 4-DAY TRAINING PROGRAM</td>
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<td>March 2003</td>
</tr>
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<td>OROMIA: BUDGET PREPARATION AND MANAGEMENT TRAINING TO CORE TEAM AND ZONE AND WEREDA BUDGET STAFF - 4-DAY TRAINING PROGRAM</td>
<td>520</td>
<td>March 25 – 28 &amp; April 14 - 22, 2003</td>
</tr>
<tr>
<td>ADDIS ABABA: BUDGET PREPARATION AND MANAGEMENT TRAINING TO BUDGET EXPERTS - 4-DAY TRAINING PROGRAM</td>
<td>30</td>
<td>April 1 - 4, 2003</td>
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<td>SNNPR: BUDGET PREPARATION AND MANAGEMENT TRAINING TO WEREDA AND ZONE BUDGET TRAINERS - 4-DAY TRAINING PROGRAM</td>
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<td>SNNPR: BUDGET PREPARATION AND MANAGEMENT TRAINING TO BUDGET STAFF IN WEREDA, ZONE AND REGION - 4-DAY TRAINING PROGRAM</td>
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<td>SNNPR: TRAINING OF WEREDA, ZONE AND REGION ACCOUNTANTS IN THE NEW ACCOUNTING SYSTEM - 20-DAY TRAINING PROGRAM</td>
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</table>
### Training Activities – Federal & Regions

<table>
<thead>
<tr>
<th>Area</th>
<th>Description</th>
<th>Number of Participants Trained</th>
<th>Training Period</th>
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</thead>
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<tr>
<td>Tigray</td>
<td>Budget Preparation and Management Training to Wereda, Zone and Region Budget Staff</td>
<td>2350</td>
<td>April - May 2003</td>
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<td>Tigray</td>
<td>Training of Region Sector Bureau Accountants in the New Accounting System - 10-Day Training Program</td>
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<td>May 2003</td>
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<td>Budget Execution Training to Zone and Wereda Accountants - 4-Day Training Program</td>
<td>520</td>
<td>May 20 – 23 &amp; June 2–10, 2003</td>
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<td>SNNPR</td>
<td>2-Day BIS Training for Budget Data Entry Clerks and Experts</td>
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<td>Tigray</td>
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<td>Amhara</td>
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**Total Number of Government Staff**: 22,920
## ANNEX 2: PROJECT REPORTS

### A. Accounts Reform

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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>
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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

       July 27, 2000

B-27  “Strategic Plan for Implementing the Budget Reform at the Federal  

B-28  “Work Plan for Annex 1 of the Strategic Plan: Tasks and  
       Institutional Responsibilities for Federal Public Bodies in  

B-29  “Work Plan for Annex 2 of the Strategic Plan: Tasks and  
       Institutional Responsibilities for the Ministry of Health and the  
       Ethiopian Roads Authority for Implementing the Budget Reform in  

B-30  “Work Plan for Annex 3 of the Strategic Plan: Tasks and  
       Institutional Responsibilities for the Ministry of Finance and the  
       Ministry of Economic Development and Cooperation for  

B-31  “Data Management Plan for Implementing the Budget Reform by  
       Federal Public Bodies using the Budget Information System (BIS).”  


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

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B-47 "SNNPRG EFY 1995 Budget Call for Regional Public Bodies." [Amharic version]

B-48 "SNNPRG EFY 1995 Budget Call for Zone Public Bodies." [Amharic version]

B-49 "SNNPRG EFY 1995 Budget Call for Woreda Public Bodies." [Amharic version]


B-51 “FY1995 Requested Budget for the FDRE, Volume I, Budget Summary.” Amharic Version

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B-55 "SNNPR Budget Reform: Cycle 1 Budget Request: Silte zone and its woredas". June 2002

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B-58 "SNNPR Budget Reform: Cycle 1 Budget Request: Bench Magi zone and its woredas". June 2002

B-59 "SNNPR Budget Reform: Cycle 1 Budget Request: Hadiya zone and its woredas". June 2002

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B-61 "SNNPR Budget Reform: Cycle 1 Budget Request: Gedeo zone and its woredas". June 2002

B-62 "SNNPR Budget Reform: Cycle 1 Budget Request: Debub Omo zone and its woredas". June 2002

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B-73  "FY1995 Approved Budget for the FDRE, Volume I, Budget Summary." English Version

B-74  "FY1995 Approved Budget for the FDRE, Volume II, Budget Details." English Version


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<td>&quot;EFY 1995 Approved Budget for Sidama zone and its weredas, SNNPRG&quot;. [AMHARIC VERSION], March 2003.</td>
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<td>&quot;EFY 1995 Approved Budget for Gedeo zone and its weredas, SNNPRG&quot;. [AMHARIC VERSION], March 2003.</td>
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<td>B-91</td>
<td>&quot;EFY 1995 Approved Budget for Kembata and Tinbaro zone and its weredas, SNNPRG&quot;. [AMHARIC VERSION], March 2003.</td>
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<td>&quot;EFY 1995 Approved Budget for Welayta zone and its weredas, SNNPRG&quot;. [AMHARIC VERSION], March 2003.</td>
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<td>B-93</td>
<td>&quot;EFY 1995 Approved Budget for Hadiya zone and its weredas, SNNPRG&quot;. [AMHARIC VERSION], March 2003.</td>
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<td>B-94</td>
<td>&quot;EFY 1995 Approved Budget for Gamo Goffa zone and its weredas, SNNPRG&quot;. [AMHARIC VERSION], March 2003.</td>
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<td>&quot;EFY 1995 Approved Budget for Gurage zone and its weredas, SNNPRG&quot;. [AMHARIC VERSION], March 2003.</td>
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<td>B-96</td>
<td>&quot;EFY 1995 Approved Budget for Dawuro zone and its weredas, SNNPRG&quot;. [AMHARIC VERSION], March 2003.</td>
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B-97  "EFY 1995 Approved Budget for Debub Omo zone and its weredas, SNNPRG". [AMHARIC VERSION], March 2003.

B-98  "EFY 1995 Approved Budget for Keffa zone and its weredas, SNNPRG". [AMHARIC VERSION], March 2003.


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C-3 Consultancy in Cash Management" by Virginia Robinson, March 1, 2000
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D. Debt Management

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D - 1 "Debt Management Issues (Ethiopia)" by Fernando Fernholz, September 1999.

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P-7 “System Requirements and Terms of Reference for a Consultant on Data Management for the Public Investment Program,” February, 1998.
P-8 “Expenditure Programming During the PIP Period,” March 1998.
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<th>P-10</th>
<th>PIP Preparation: an Example Based on the Ethiopian Roads Authority,” March 1998.</th>
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<td>P-12</td>
<td>“Forecast of External Funding Available to Ethiopia,” May 1998.</td>
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<td>P-13</td>
<td>“A Note on Flexibility and Relationship to the Capital Budget,” June, 1998.</td>
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<td>P-25</td>
<td>“Briefing materials for MEDaC staff on the Public Investment Program,” April 1999.</td>
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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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<td>“Brief on the Training strategy for Accounts, Budgets, and Financial Planning.”</td>
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T-85 Accounts Training Module 2 (version 1.0) "Donor Accounting" Test Questions and Answers, December 2000 [Tigrigna version]

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T-88 Accounts Training Module 2 (version 1.0) "Donor Accounting" Workbook for Trainees, December 2000 [Amharic version]

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   b) Subsidiary Ledger 1995 - General Ledger 1996 - Registers, Requisitions and Vouchers for BOFED Accounting
   c) RSB Accounting for July to October 1995
   d) RSB Accounting for November to June 1995 and July 1996


H. Miscellaneous Reports

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M-14 “Summary of the DSA Project.” April 7, 2002.

M-15 "Brief on the Budget, Accounting and Expenditure Planning Reforms Implemented by the DSA Project under the Civil Service Reform Program." April 29, 2002.

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Q-14 " Report of Project Activities: July 1st to September 30th 2000," October 6, 2000
Q-15 " Report of Project Activities: October 1st to December 31st," April 24, 2001
Q-18 " Report of Project Activities: July 1st to September 30th, 2001," November 08, 2001


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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>
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<td>IT-PIP-6</td>
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<td>&quot;BIS Data Management Plan&quot; by Shaun McGrath, December 2000.</td>
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<td>IT-BIS-2</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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<td>CM-CD-2</td>
<td>BIS 1.0 Setup by Shaun McGrath, June 2000. (Last updated April 22, 2001.)</td>
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L. Minutes of the Project Steering Committee

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

MSC-4  “Minutes of the DSA Project Steering Committee,” for the Ninth Quarter (April 1, 1999 to June 30, 1999),” September 2, 1999.


M. Outside Reports involving the DSA Project

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<td>OR-3</td>
<td>“General Concept and Description of the EFY-96 New Block Grant Formula”/ Document Presented for discussion – First draft. SNNPRG BoFED, Awassa, April 2003. (Amharic Version)</td>
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<tr>
<td>OR-4</td>
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