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 DSA project presented to the Minister of Finance and Economic Development a *Strategy and Action Plan for Implementing the Budget, Accounts and Budget Planning Reforms in All Regions and Administrative Areas* on September 1st, 2003. The *Action Plan* includes detailed schedules for implementation as well as a budget.

- The new accounting system (*double entry modified cash*) has been operating in SNNPR and Tigray Regions since July 8th, 2003. In both regions, during this reporting period, the first accounts reports were submitted by weredas using the new accounting system.

- The project trained 3,817 wereda, zone and region staff in budget and accounts in Oromia, Tigray and SNNPR regions during this reporting period. Since October 1998, 26,737 staff have been trained on the reforms.

- The DSA project and Oromia BoFED staff jointly conducted an assessment of sample jurisdictions in the Oromia Region in order to prepare a strategic action plan specific to the region and to be used as input for the preparation of the strategy and action plan for the implementation of the budget, accounts and budget planning reforms.
II. CORE ACTIVITIES

A. Accounts Reform

- Status of Federal Level Implementation

Of the 168 entities that are required to submit monthly reports to the Central Accounting Department (CAD):

- 165 have submitted at least three monthly reports in EFY 1995.
- 50 have submitted all monthly reports for EFY 1995.
- 90 have submitted all monthly reports for EFY 1995 except for the last monthly report of the year.
- 3 have submitted no monthly reports in EFY 1995.

The CAD provides continuing assistance to slow and non-reporting entities to the extent of its capacity.

The CAD also provided two weeks of accounts training to 84 accountants in Federal Public Bodies during the quarter, with the support of DSA.

Plans to implement the BDA3 in five Federal-level Public Bodies during the current financial year were designed. The five are:

- MoFED,
- Ministry of Defense,
- Ministry of Health,
- Ministry of Education, and
- The Office of the Prime Minister.

On October 20th, training will begin for 120 new accounting graduates hired by Inland Revenue to handle collection and disbursement of value-added tax. CAD and Inland Revenue organized this training during the quarter. The training uses materials developed jointly by CAD and DSA.

The CAD has demonstrated ownership of the new accounting system and an ability to independently manage, operate, adapt, and sustain the system.

- Accounting Reform in SNNPR

During this quarter, the SNNPR switched over completely to the new accounting system. All zones and weredas closed EFY 1995 accounts, and BoFED estimates that the region’s accounts will be closed by the end of November. By end of September, 8 weredas successfully submitted their accounting reports to BoFED using the new system.
The other weredas are using the system and are expected to report as soon as budgets are finalized.

The major activities performed by SNNPRG personnel, with the assistance of DSA, during the quarter were:

- Training for 2,847 zone and wereda accountants.
- Visits to zones and selected weredas that began on September 15 and will be completed by the end of October.

To complete implementation of the Accounts Reform, plans were finalized to:

- Train general auditors and inspectors during November and December.
- Revise the SNNPRG Accounts Manual during October and November.

SNNPRG personnel will perform these tasks with the assistance of DSA.

- SNNPRG zone and wereda Budgets Delayed

As of the date of this report, SNNPRG estimates that budgets will be finalized at zone and wereda levels by end of November. The delay in finalizing budgets adversely impacts accounts in two ways:

- Accounting personnel in zones and weredas are involved in the budget process, and
- Without budgets, accounting is delayed; only salaries are paid. Until the budgets are finalized, it is difficult to assess the success of the new accounting system implementation.

- Accounting Reform in Tigray

During this quarter, the new accounting system became the only accounting system in the region. Three zones, five weredas and three region sector bureaus have not submitted their final monthly report for EFY 1995. All others have closed EFY 1995 accounts, and BoFED estimates that the region’s accounts will be closed by the end of December. As of the date of this report, 11 region sector bureaus and 4 weredas have successfully submitted the FY 1996 monthly reports to BoFED using the new accounting system (Tigray has no zones in EFY 1996).

Training was provided during the quarter as follows:

- 40 wereda Finance Office accountants were trained as trainers.
515 wereda accountants were trained during August and September.
131 accountants from zone level offices, prisons, hospitals and technical schools that are budgeted at region level but operate at zone and wereda levels were trained.

To complete implementation of the Accounts Reform, plans were made to:

- Visit region sector bureaus, zones and wereda during October and November.
- Train general auditors and inspectors during October and November.
- Revise the Tigray Accounts Manual during November and December.

The Tigray regional government personnel will perform these tasks with the assistance of DSA.

Accounting assistance in Oromia Region

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. To assist the region, the DSA project provided support on the accounts closure training for 224 accountants from weredas and zones to close the FY 1995 accounts and improve the FY 1996 accounts.

Currently, the BoFED in Oromia has not consolidated the FY 1995 budget and has not fully tested the BDA2 that can handle the new budget codes.

BoFED is still working on the closure of the FY 1994 accounts. 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.

BoFED has decided to extract the adjusted budget data from the ZEGEBAS to close the FY 1995 accounts as an effective mechanism to progress and move forward the accounts closure process for the FY 1995. After the provision of the closure of accounts training some reports from the weredas have been received at BoFED for FY 1995.
B. Budget Reform

• Budget reform in Tigray Region

The following are the key activities of the period:
- Budget data of regional bureaus was processed using BIS
- The regional budget was consolidated using BIS
- The approved budget was notified to region sector bureaus using BIS
- The approved sector bureaus allocated their approved budgets and submitted it to BoFED
- Data entry of wereda notified budgets was commenced using BIS
- Follow up was made with weredas that had not submitted budget notifications to BoFED

• Budget reform in SNNPR Region

--Budget Process in the SNNPR

As of the writing of this report, only 17 weredas out of 122 and 7 of the 14 zones notified their budgets. The SNNPR bureau had planned to consolidate its budget by end of September 1996. However, because of the current delays the SNNPR BoFED revised deadline for consolidation is now end of November, 1996.

Reasons for delays in the budget include mainly frequent and very late updates of budget structures (September for some weredas!) and incomplete staffing assignments until end of June. Establishment of additional public bodies, merging and/or splitting-up of existing public bodies and the establishment of 18 new “urban weredas” are the main reasons for the frequent updates of the budget structure in the SNNPR. Furthermore, various government meetings were being carried-out at the time of budget processing involving decision making bodies at zones and weredas and thus delaying the budget process.

--BIS Processing in SNNPR

The processing of the FY 1996 wereda and zone budget data has started late in the month of September as budgets were declared very late in most weredas.

There were no problems identified in the processing of BIS both at region and/or zone level. The SNNPR has introduced the BIS at 10 zones for processing the EFY96 budget. All regional level public bodies recurrent and capital budget has been processed using BIS. At zone level, 6 of the 10 zones for which BIS was installed are processing the zone’s and weredas’ budgets using BIS.
• Budget reform in Oromia

The following are the key activities of the period:
- Budget data of regional bureaus was processed using BIS
- The regional budget was consolidated using BIS
- The approved budget was notified to region sector bureaus using BIS
- The regional sector bureaus allocated their approved budgets and submitted it to BoFED

The budget for the regional bureaus was presented to the Oromia Cabinet on June 30th. As of July 7th, the Oromia Council approved the FY 1996 budget for regional bureaus. The Oromia BoFED deputy head informed the project that at the end of September 159 out of 197 weredas have notified their FY 1996 budgets.

BoFED allocated adequate space for filing and data processing using the BIS in September. Ten computers and one printer are now connected in a local area network for processing budget and accounts.

BoFED is now preparing to publish the region’s Negarit Gazette disclosing blocked grants to each wereda and the approved budget for the region sector bureaus.

• Budget reform in Amhara Region

--Assessment of the budget reforms in selected weredas and bureaus at region level

A DSA team composed of 7 project staff visited the Amhara Region from August 18th to 22nd and discussed issues related to the Accounts and Budget Reform Implementations, as well as effects of the devolution process in the region.

Although the project was not able to discuss its findings in detail with the Amhara BoFED officials, (the BoFED head was on a field trip and then involved in meetings), a summary of findings was reported along with the project’s views on the way forward.

The Amhara BoFED did not respond favorably to the project's assessments and a discussion forum is planned next quarter to re-discuss the assessment conducted by the DSA project, its findings and the next steps. The project expects to release its assessment reports at that meeting. The discussion forum was scheduled for the next quarter as both the DSA project Chief of Party and the Amhara Region BoFED head were not available during the period September/October 2003.
C. Budget Planning

- Consultancy by Perran Penrose

Between September 14th to 16th, the budget planning consultant, Perran Penrose visited and provided assistance principally on the reform in the SNNPR. Work was done in three areas: (1) setting up funding formulae for zones and bureaus, and other parts of the budget, (2) starting the PEP planning with key sectors and some weredas, and (3) review the issues that emerged with the wereda transfer process since FY1996 began.

He also prepared a paper on the next steps of the SNNPR planning reform for the preparation of the FY1997 budget (P-53).

D. Information Systems

- 1996 EFY Federal BIS Data Processing

  ---Budget Documents

1996 Budget volumes I and II have been prepared and 75 copies of each were produced and handed over to the Budget Consolidation Department. The "Projects' Profile - Volume III", has also been prepared and a copy has been provided for review to the Budget Consolidation Department.

- BIS in Amhara Region

  ---BIS Processing

Regional bureaus' budget processing for 1996 was completed, and budget notifications handed out to all regional BI's by the third week of August. According to reports from the BoFED BIS staff, as of October 15, the following zonal OFED's and woredas have submitted BIS processed budget to the BoFED at Bahir Dar:

1. Dessie Town
2. Wag Himra Zonal Offices
3. Oromia Zonal Offices
4. Gozamin Wereda, East Gojjam
5. Basona Werena Wereda, North Shoa
The status of the zones on the same date is:

1. South Gondar, submissions by 4 weredas
2. Oromia, submissions by 3 weredas
3. Wag Himra, submissions by 2 weredas
4. East Gojjam, submissions by 4 weredas
5. South Wello, submissions by 2 weredas
6. North Shoa, submissions by 7 weredas

The following zones have not reported any activity.
1. West Gojjam Zone
2. North Gondar Zone
3. North Wello Zone
4. Awi Zone
5. Bahir Dar Special Zone

The report indicates that only about 20% of all weredas’ budgets have been submitted and recorded on the BIS.

- **BIS in SNNPR**

All regional bureaus’ 1996 budgets have been entered into BIS.

Regarding zonal BIS processing, the following zone centers have completed entering 1996 budget data for the zones and the weredas under those and are in the process of sending out notifications.

- Sidama
- Bench Maji
- Kenbata and Tenabaro
- Gurage
- South Omo
- Gamo Gofa

It is expected that they will complete this task by end of October.

17 weredas’ budgets are being processed at the following zonal centers:

1. Bench Maji, 7 weredas
2. Kenbata and Tenabaro, 1 wereda
3. Gurage, 3 weredas
4. South Omo, 4 weredas
5. Gamo Gofa, 2 weredas
The following is the list of zones where no BIS activity has been reported:

1. Wolayta  
2. Hadiya  
3. Keffa  
4. Gedeo

An assessment to review the status of the BIS processing at zone level was conducted at the end of this reporting period by a joint DSA/SNNPR BIS team. The team reported that staff movement is still quite high in the region and trained personnel in both budget and BIS are being reassigned creating gaps in those weredas and zones. Further training in BIS might be required for additional zone support staff.

Furthermore, the budget structure for 19 new towns was introduced during this reporting period, and entered into BIS.

- BDA in SNNPR

The BDA 3 - adjusted for single entry processing for SNNPR EFY 1995 accounts data processing - has been functioning well. As of September 30, more than 230,000 monthly report records have been entered constituting more than 90% of all expected records of 1995.

Installation of the double entry version of BDA 3 for 1996 could not be carried out as the 1996 budget processing is being carried out and some changes in budget structure is still going-on in weredas.

- BIS in Tigray Region

The regional bureaus’ budget processing for 1996 was completed and budget notifications were handed out to all BI’s by the second week of August.

As of October 15, budget data from 35 weredas’ has also been recorded in the BIS. The remaining 12 weredas processing are envisaged to be completed by end of October.

Some loss of uniformity in wereda budget structure has been observed as offices were merged in some weredas. The Health and HIV Secretariat were one such case while Rural Development, Water and Rural Roads were the other.

- BDA in Tigray Region
The BDA 3 installation has not taken place because the budget processing is not yet complete. Discussions held with the Bureau Head regarding installation location indicate that both the BIS and the BDA will run on the currently available facility. BDA installation and training will be done in the last week of October, at which time the budget processing should be completed.

- BIS in Oromia Region

The processing of the regional bureaus' 1996 budget was completed, and budget notifications were handed out to all BI's by the second week of August. The BIS room has been relocated and equipment and the network has been transferred to the new room. An additional room next to the BIS room has been made available to store and manage budget forms/documents.

Currently, it was decided by the Oromia Steering Committee that the MeBeMa/KaBeMa 5 data will be printed from BIS as the "green books" for the region. The current data in BIS (notified budget) is to be modified based on the MeBeMa/KaBeMa 5 submissions from public bodies. Using MeBeMa/KaBeMa 4 data (notified budget) to print the budget documents is being considered for the FY1997 budget.

- BDA 3 at MoFED

The system continued to be used this quarter and the project is still providing system management support. The major work done in this aspect was the transfer of the 1996 budget data from BIS into BDA so that accounts data entry for the new budget year may proceed.

The Transactions Register for 1995 holds about 42,000 records. Transaction recording has proceeded for 1996, and as of October 15, October 10 transactions have been entered. The 1995 transaction registers are kept open because occasional editing work is still being carried out. As of October 15, the Monthly Reports module holds 1995 submissions from reporting entities as shown below:

<table>
<thead>
<tr>
<th>Month</th>
<th>Reports</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st month</td>
<td>170</td>
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<td>2nd month</td>
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<tr>
<td>11th month</td>
<td>150</td>
</tr>
<tr>
<td>12th month</td>
<td>80</td>
</tr>
</tbody>
</table>

There are 178 reporting entities registered in the BDA.
No 1996 monthly report has been recorded into the BDA yet. We have been informed that submissions have started to arrive. Furthermore, regarding budget adjustment, 516 transfers and 6 supplements have been recorded for 1995.

- Federal PIP

The PIP system upgrade/development is at its final stages. Programming work has been completed except for modification requirements from users and occasional bug clearing tasks. Currently the final round of testing is being carried out. A strategy to transfer data from the old version is being formulated.

E. Other Activities

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

Following a review of the Strategic Plan designed by the DSA project on the implementation of the Budget, Accounts and Budget Planning Reforms, the Minister of Finance requested the project to expand the plan to include a more detailed schedule and a budget.

The project issued on September 1, 2003 a *Strategy and Action Plan for implementing the Budget, Accounts and Budget Planning Reforms in All Regions and Administrative Areas. (M29/M30).*

The following diagram (M29/M30, page 2) summarizes the overall objective of the strategy, which is to have in place within three years, a budget and accounts system that incorporates 95% of the country’s expenditures and is institutionalized in government.

*--- A. Rapidly Extend the Reform*
  - Start the budget reform with Benishangul/G using the strategy of institutionalization (E)
  - Introduce additional regions to the reform
  - Support for reform startups

*--- B. Focus Operational Technical Assistance*
  - Support Oromia region in implementing the budget and accounts reform
  - Support Amhara region in implementing the budget and accounts reform

1.2  The strategy has the following six pillars:

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| Deleted: | Concentrates operational technical assistance in Oromia region |
| Deleted: | Institutionalizes the reform through a training program delivered by Regional Management Institutes which provides both comprehensive financial management skills and “hands on” operational training |
| Deleted: | Provides appropriate follow-on support for reforms in progress |
| Deleted: | Develops the budget planning reform in a pilot for presentation to other regions |
| Deleted: | Updates the budget and accounting information systems |

This strategy will enable the government to:

- Build on the success of the financial reform to date
- Immediately address the financial management constraints of 40% of the country
- Begin the reforms in all regions in a systematic and cost effective manner
- Create capacity to sustain the reform using government institutions and government staff
- Use scarce technical assistance effectively with a clear exit strategy

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• Assessment of regions

---Assessment of Oromia

To prepare the Action Plan requested by the Ministry of Finance and Economic Development, the project worked with the Oromia BoFED to assess the budget and accounting constraints of 16 weredas, 3 zones and BoFED in order to prepare a specific regional action plan and the strategy and action plan for the implementation of the budget, accounts and budget planning reforms in all regions and administrative areas.

The team included 5 DSA staff and 2 from the Oromia BoFED. The review began on June 23rd and was completed at the end of July. A draft report (A-67) was prepared and distributed to officials of MoFED and senior members of the Oromia region.

---Assessment of Harari & Afar Regions

The project also worked with the Harari and Afar BoFED to assess the budget and accounting constraints of the regions in order to prepare the strategy and action plan for the implementation of the budget, accounts and budget planning reforms in all regions and administrative areas. A report (A-68) for Harari and another report (A-69) for Afar was prepared to document the assessments.

---Visit to Benishangul/Gumuz Region

A team of two members from DSA visited the Benishangul/Gumuz Region for a period of 3 days to assess the status of budgets and accounts, related
issues and constraints and commence the process of moving forward the budget reform.

- **The Addis Ababa City Administration**

  The project met with the Addis Ababa City Government Finance and Economic Development Bureau Head, at the request of the bureau, on September 3rd, 2003. The bureau had arranged for a four-hour presentation and visits to select weredas without prior notification to the project. The DSA team had other commitments and could not participate in the presentation and visit of weredas.

  The bureau head explained that currently, both the budget and accounts reforms were implemented (it is to be noted that the first budget training for 30 core trainers identified by the bureau was conducted early April by the DSA project).

  The DSA project was further requested for its assistance in the provision of BIS and BDA systems to the bureau, and for an assessment of the current status of the reforms and identification of additional needs and requirements. The project responded that although it appreciates the bureau’s initiatives it is very concerned that the bureau has not adhered to the basic technical recommendations and fundamental principles in reform implementation to ensure successful results.

  The bureau carried out both reforms simultaneously starting in April 2003, three months before the start of the 1996 Financial Year and before the “restructuring” of the City Administration was complete. This approach did not accord with the principles of financial reform presented in the project’s Strategic and Action Plan and which has been demonstrated in other regions.

  Furthermore, the bureau asked and obtained accounts reform manuals directly from the Amhara region. These manuals were designed by the DSA project and the SNNPR accounts reform team for use in the SNNPR. The design of the budget and accounts manuals took into consideration SNNPR realities and were not in anyway designed to accommodate the complexities of the Addis Ababa City Government structure or the Amhara government’s for that matter.

  In addition, these manuals were funded by USAID but there was no attribution to USAID on any of the manuals printed by the bureau. The project requested that an attribution be made to USAID, in writing, regarding the source of finance of the accounts and budget manuals currently in use by the
bureau. The project informed the Finance Bureau that attributions to USAID funding of procedure manuals is a precondition for project support.

The project also explained to the bureau that it can't respond to all assistance requests made directly to the project from all regions. The project has the following constraints in deciding the provision of technical assistance: the contractual priorities with its funding agencies, which highly depend on the availability of funding, the project’s technical capacity in successfully managing these reforms in several regions simultaneously as well as the budget, accounts and decentralization reality in the region where the reforms are to be implemented. The project further explained that although it may not be able to respond positively to all requests, any request for assistance should be made in writing.

The meeting was adjourned with the agreement that Addis will request assistance in writing to the project and also discuss with senior officials in the City Government on the issuance of an attribution letter to USAID.
F. In-Service Training

- SNNPR accounts training program

A total of 2,847 trainees have been trained during the period July 28 to August 8, 2003 at 104 wereda and 13 zone sites. 234 trainers selected from 104 weredas and 13 zones (2 from each training sites) participated in this training program. Training for 48 trainees from Yem and Konta special weredas was also conducted at the Furra Training Institute by trainers from the SNNPR BoFED as these weredas and zones were not capable to conduct the required training program in their respective weredas.

An additional training program for about 200 auditors and inspectors is scheduled to be conducted next quarter.

- Tigray accounts training program

Training was conducted for 615 wereda accounts staff at 46 wereda training sites from August 15 to 25, 2003. 75 wereda trainers were involved in this program and trainers from the Tigray BoFED assisted the training provision in 11 “weak” weredas.

An additional training for 131 zone and budget accountants were carried out in Mekelle from September 30 to October 10, 2003 involving 6 of the Tigray region core accounts reform trainers.

An additional training program for about 100 auditors and inspectors is scheduled to be conducted next quarter.

- Oromia accounts training program

224 trainees from wereda and zones attended a 3-day “Closure” training aimed at improving and accelerating the consolidation process of the accounts at zone and wereda levels. The training program was conducted at the Ambo and Adama training sites and involved 6 trainers from the Oromia region BoFED. Training materials including a “Closure” guide for the region as well as case exercises and answers were designed by the bureau and reviewed by the DSA team. These training materials were printed using a private printing house and distributed to all participants.
III. OUTSTANDING ISSUES

• Phase IV of the DSA Project


At the request of the Minister of Finance and Economic Development, the project also submitted “A Strategy and Action Plan for the Implementation of the Budget, Accounts and Budget Planning Reforms in All Regions and Administrative Areas (M29/M30). The proposed action plan overlaps with the project’s current phase and work has already begun in Oromia, Benishangul Gumuz and other regions as well, in budget, accounts and budget planning.

• Number of Sub-Agencies at zone/wereda Levels

The number of sub-agencies at zone/wereda level has increased in SNNPR to 78 at each zone and 58 at each wereda. The region has introduced new “responsibility” centers at zones and weredas. These “responsibility” centers have been viewed from a budget and accounts standpoints as a budget institution (BI). Each of these BIs require a separate set of budget and expenditure accounting records and a separate monthly expenditure report. The number of BIs in zones and weredas significantly impact the ability of the accounting system to operate effectively and efficiently. Decreases, rather than increases, in the number of BIs should be considered. Otherwise, the demands on accounts exceed the capacity of the accounting personnel.

Generally, there is a tendency on the part of public bodies at all levels to increase the number of BIs, particularly in light of the new evaluation criteria established by the Civil Service Commission, without regard to the capacity of the financial system to handle the increased burden on accounts. It is recommended that before the number of BIs is increased, the BoFED accounts department be consulted.

• Office Space

The Project has stated its office space problems to the Ministry of Finance and Economic Development for nearly two years now. The expanded activities of the project currently being implemented and the activities scheduled for the next three Ethiopian fiscal years require adequate office space.
Presently, the IT consultant and part of his team as well as the IT advisor do not have offices, which hampers the ability of the project to manage the reforms. The project is currently involved in assisting Oromia and Amhara regions. Additional staff needs to be recruited and a significant number of procedural and training documents need to be produced. The project cannot manage this additional work if it is not given additional office space. The project has proposed that the Ministry provide it the production room we previously occupied (and refurbished) (situated in the building occupied by the “Justice and Legal System Research Institute”) and an additional storage room next to our offices (Room 49). The equipment stored in both rooms could probably be moved to the Ministry’s other storage facilities. The project needs its entire staff working in close proximity for consultation purposes.
## 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>
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<td><strong>COUNTRY-WIDE:</strong> MODULE 1 ACCOUNTS TRAINING INVOLVING 8 REGIONAL MANAGEMENT INSTITUTES AND THE ETHIOPIAN CIVIL SERVICE COLLEGE</td>
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<td><strong>FEDERAL:</strong> 2-DAY AMHARIC DATA PROCESSING TRAINING FOR BIS USERS</td>
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<td>Feb 17 - April 25, 2003</td>
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<td>TIGRAY: TRAINING OF ZONE AND WEREDA ACCOUNTS STAFF IN THE NEW ACCOUNTING SYSTEM - 10-DAY TRAINING PROGRAM</td>
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<td>September 30 – October 10, 2003</td>
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<td>TOTAL NUMBER OF GOVERNMENT STAFF</td>
<td>26,737</td>
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## 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


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

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

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

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

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

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

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

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


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

B-52 “FY1995 Requested Budget for the FDRE, Volume II, Budget Details.” Amharic Version

B-53 “FY1995 Requested Budget for the FDRE, Volume I, Budget Summary.” English Version

B-54 “FY1995 Requested Budget for the FDRE, Volume II, Budget Details.” English Version
B-55 "SNNPR Budget Reform: Cycle 1 Budget Request: Silte zone and its woredas". June 2002
B-56 "SNNPR Budget Reform: Cycle 1 Budget Request: Sidama zone and its woredas". June 2002
B-57 "SNNPR Budget Reform: Cycle 1 Budget Request: Sheka zone and its woredas". June 2002
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
B-60 "SNNPR Budget Reform: Cycle 1 Budget Request: Dawuro zone and its woredas". June 2002
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
B-63 "SNNPR Budget Reform: Cycle 1 Budget Request: Gurage zone and its woredas". June 2002
B-64 "SNNPR Budget Reform: Cycle 1 Budget Request: Kembata & Tinbaro zone and its woredas". June 2002
B-65 "SNNPR Budget Reform: Cycle 1 Budget Request: Gamu Gofa zone and its woredas". June 2002
B-66 "SNNPR Budget Reform: Cycle 1 Budget Request: Keffa zone and its woredas". June 2002
B-67 "SNNPR Budget Reform: Cycle 1 Budget Request: Welayta zone and its woredas". June 2002
B-68 "SNNPR Budget Reform: Cycle 1 Budget Request: SNNPRG Regional Bureaus". June 2002
B-69 "SNNPR Budget Reform: Cycle 1 Budget Request: SNNPRG Special Woredas". June 2002
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B-73 "FY1995 Approved Budget for the FDRE, Volume I, Budget Summary." English Version

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B-89 "EFY 1995 Approved Budget for Sidama zone and its weredas, SNNPRG". [AMHARIC VERSION], March 2003.

B-90 "EFY 1995 Approved Budget for Gedeo zone and its weredas, SNNPRG". [AMHARIC VERSION], March 2003.

B-91 "EFY 1995 Approved Budget for Kembata and Tinbaro zone and its weredas, SNNPRG". [AMHARIC VERSION], March 2003.

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B-94 "EFY 1995 Approved Budget for Gamo Goffa zone and its weredas, SNNPRG". [AMHARIC VERSION], March 2003.

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B-96 "EFY 1995 Approved Budget for Dawuro zone and its weredas, SNNPRG". [AMHARIC VERSION], March 2003.

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.

B-100 "EFY 1995 Approved Budget for Bench Magi zone and its weredas, SNNPRG". [AMHARIC VERSION], March 2003.


B-102 "EFY 1995 Approved Budget for Special weredas, SNNPRG". [AMHARIC VERSION], March 2003.

B-103 "EFY 1995 Approved Budget for Regional Bureaus, SNNPRG". [AMHARIC VERSION], March 2003.

B-104 "EFY 1995 Approved Budget for SNNPRG – Consolidated Budget" [AMHARIC VERSION], March 2003.

B-105 "EFY 1996 Federal Recommended Budget" – (Summary Profile) [AMHARIC VERSION], May 2003.

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B-114 Tigray National Regional State - FY 2003/04 Approved Budget – Volume II (Regional Sector Bureaus’ Budget Detail) [ENGLISH VERSION], December 2003.


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C. Cash Management

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

D. Debt Management

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

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P-37 “Implementing a Public Investment or Expenditure Program in the National Regional States", June 15, 2000


P-41 "Memorandum on revising the draft PEP design documents". Perran Penrose, January 2001
P-42  "The role of macroeconomic modeling in Ethiopia’s Public Expenditure Planning Process: (Draft)” by Laurence Harris, April 2001

P-43  "Medium Term Economic Framework (MTEF) and Public Expenditure Program (PEP)”. Perran Penrose, April 2001

P-44  "Aide Memoire” by Perran Penrose, August 10, 2001

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### F. Policy Advice to the Prime Minister’s Office

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<td>PA-7</td>
<td>“Low Wages are Not Enough: An Analysis of Industrial Growth in Ethiopia,” by Professor David Lindauer, June 1999.</td>
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### G. Training Strategy for Accounts, Budget, Public Investment/Expenditure Planning

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T-3  “Brief on the Training strategy for Accounts, Budgets, and Financial Planning.”


T-6  “Meeting on In-Service Training in Financial Management at the Ethiopian Civil Service College,” June 16, 1996.


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

T-39 Accounts Training Module 2 Version 1.0 "Donor Accounting” Guide for Trainers, by David Sawyer, Sawyer, September 2000 (First Draft)


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| T-54 | Accounts Training Module 2 (version 1.0) "Donor Accounting" Training manual, December 2000 |
| T-55 | Accounts Training Module 2 (version 1.0) "Donor Accounting" Guide for Trainers, December 2000 |
| T-56 | Accounts Training Module 2 (version 1.0) "Donor Accounting" Workbook for Trainees, December 2000 |
| T-57 | Accounts Training Module 2 (version 1.0) "Donor Accounting" Overheads [Pack 1 to Pack 3], December 2000 |
| T-58 | Accounts Training Module 2 (version 1.0) "Donor Accounting" Overheads [Pack 4 to Pack 7], December 2000 |
| T-59 | Accounts Training Module 2 (version 1.0) "Donor Accounting" Test Questions and Answers, December 2000 |


T-90 Accounts Training Module 2 (version 1.0) “Donor Accounting
Overheads [Pack 4 to Pack 7], December 2000 [Amharic version]

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T-92 “Module 1 and 2 (Draft): Chart of Accounts, Budget Preparation and
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T-98 “Training Manual for Executing the FY 1995 Budget (in SNPPR),
June 20, 2002. [Amharic version]

T-99 Accounts Training Module A (version 1.0) “Introduction to FGE
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Professor James Yardley. [Amharic version]

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Methods, Budget Preparation and Presentation, Budget Execution. [Draft, November 19, 2002].

T-104 Accounts Training Module 2 (version 1.0) "Donor Accounting" Training manual, December 2000 [Somali version]

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T-141  “Manual 3-T: Tigray Region Accounting System – RSB Case Answers for Training Module 3-T Version 1.0” - February 2003:

a) Budget Ledger Cards 1995 - Budget Ledger Cards 1996 and General ledger 1995

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


T-177  "Closure of Accounts: Case Answers, [OROMIFFA VERSION], August 2003.

### 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.

M-16 "Proposal to Support the On-Going In-Service Training Program in Financial Management." Proposal prepared for the European Union and Ireland Aid, June 14, 2002.

M-17 "Minutes of the March 15th Regional Meeting on Financial Management", March 20, 2003


I. Project Quarterly Reports

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<td>Q-1</td>
<td>“Report of project Activities: February 10th to June 30th 1997.”</td>
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<td>Q-2</td>
<td>“Report of Project Activities: July 1st to September 31st 1997.”</td>
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<td>“Report of Project Activities: October 1st to December 31st 1997.”</td>
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Q-8  “Report of Project Activities: January 1st to March 31st 1999,”
April 12, 1999.

Q-9  “Report of Project Activities: April 1st to June 30th, 1999,”
August 20, 1999.

Q-10 “Report of Project Activities: July 1st to September 30th, 1999,”
November 15, 1999.

Q-11 “Report of Project Activities: October 1st to December 31st, 1999,”

Q-12 “Report of Project Activities: January 1st to March 31st 2000,”
April 24, 2000.

Q-13 " Report of Project Activities: April 1st to June 30th 2000,"

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-16 " Report of Project Activities: January 1st to March 31st, 2001,"

Q-17 " Report of Project Activities: April 1st to June 30th, 2001,"

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

Q-19 " Report of Project Activities: October 1st to December 31st, 2001,"
January 18, 2002.

Q-20 " Report of Project Activities: January 1st to March 31st, 2002,"
April 17, 2002.

Q-21 “Report of Project Activities: April 1st to June 30th, 2002,”
August 27, 2002.

Q-22 “Report of Project Activities: July 1st to September 30th, 2002,”
November 28, 2002.

Q-23 “Report of Project Activities: October 1st to December 31st, 2002,”
April 18, 2003.


J. Information Technology

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<td>IT-PIP-1</td>
<td>&quot;PIP Getting started&quot; by Shaun McGrath, June 1998. (Last updated December 2000) (Also listed under T-14)</td>
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<td>IT-PIP-3</td>
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<td>IT-PIP-4</td>
<td>&quot;LDS User's Guide&quot; by Shaun McGrath, June 1998. (Last updated December 2000) (Also listed under T-17)</td>
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IT-BIS-9 Exercises for BIS Training, May 2003. [a to j]
IT-BIS-10 “Capacity assessment of weredas and zones in Amhara region to operate and process BIS”, January 2003
K. Computer Media

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L. Minutes of the Project Steering Committee

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M. Outside Reports involving the DSA Project

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<td>“Civil Service Reform Program – Expenditure Management and Control Sub-Program (EMCP) – Report on the Accounts, Budget</td>
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OR-3 “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)

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


OR-9 “Expenditure Management and Control Sub-Program – Strategic Plan”, Produced by the Helm Corporation with the assistance of DFID, September 17, 2003.


