Decentralization Support Activity Project

The DSA Project is implemented by Harvard University and funded by USAID and Ireland Aid
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<th>Abbreviation</th>
<th>Description</th>
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<tr>
<td><strong>BIS</strong></td>
<td>Budget Information System</td>
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<tr>
<td><strong>BDA 2.0</strong></td>
<td>Budget, Disbursement and Accounts System (for the existing three series chart of accounts and existing single entry cash accounting system)</td>
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<tr>
<td><strong>BDA 3(A)</strong></td>
<td>Budget, Disbursement and Accounts System (for the new chart of accounts and existing single entry cash accounting system)</td>
</tr>
<tr>
<td><strong>BDA 3(B)</strong></td>
<td>Budget, Disbursement and Accounts System (for the new chart of accounts and double entry bookkeeping and modified cash accounting system)</td>
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<tr>
<td><strong>BOFED</strong></td>
<td>Bureau of Finance and Economic Development</td>
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<td><strong>BI</strong></td>
<td>Budget Institution</td>
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<td><strong>CAD</strong></td>
<td>Central Accounts Department of the Ministry of Finance and Economic Development</td>
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<tr>
<td><strong>COA</strong></td>
<td>Chart of Accounts</td>
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<td><strong>CSRP</strong></td>
<td>Civil Service Reform Program</td>
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<td><strong>DAG</strong></td>
<td>Donor Assistance Group</td>
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<td><strong>DFID</strong></td>
<td>Department for International Development</td>
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<td><strong>DOFED</strong></td>
<td>Department of Finance and Economic Development (zone)</td>
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<td><strong>EMCP</strong></td>
<td>Expenditure Management and Control Program of the Civil Service Reform Program</td>
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<td><strong>IBEX</strong></td>
<td>Integrated Budget Expenditure System</td>
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<td><strong>MOCB</strong></td>
<td>Ministry of Capacity Building</td>
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<td><strong>MOFED</strong></td>
<td>Ministry of Finance and Economic Development</td>
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<tr>
<td><strong>NDC</strong></td>
<td>Now Developed Country</td>
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<tr>
<td><strong>OFED</strong></td>
<td>Office of Finance and Economic Development (wereda)</td>
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<td><strong>RSB</strong></td>
<td>Regional Sector Bureau</td>
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### ACCRONYMS

<table>
<thead>
<tr>
<th>SNNPR</th>
<th>Southern Nations, Nationalities and Peoples Region</th>
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<td>USAID</td>
<td>United States Agency for International Development</td>
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I. KEY ACTIVITIES OF THE REPORTING PERIOD

- Regional budgets were consolidated using the BIS and the *Approved Budget* for SNNPR and Tigray regions and for each wereda were published, circulated within the region and submitted to MOFED.
- The new accounting system is operating in SNNPR and Tigray Regions.
- A discussion paper on countrywide consolidation and financial reporting processes was developed.
- A discussion paper on accounting for special funds was developed.
- Members of the Oromia Reform Steering Committee undertook a study tour of the Tigray region to further their understanding of wereda simplification.
- Briefs prepared on the single finance pool (single treasury system-STS) for weredas and presented to regional governments.
- Upgrading of the BIS/BDA systems has started with the introduction of the Integrated Budget and Expenditure (IBEX) System.
II. CORE ACTIVITIES

A. Accounts Reform

- Status of federal level implementation

---Reporting for FY 1995

Of the 167 reporting entities that are required to submit monthly reports to the Central Accounting Department (CAD) for the FY 1995:

- 119 have submitted all monthly reports.
- 33 have submitted all monthly reports up to May.
- 15 have submitted monthly reports for at least 3 months
- 6 have submitted no monthly reports.

---Reporting for FY 1996

Of the 167 reporting entities that are required to submit monthly reports to the CAD for the FY 1996:

- 13 have submitted all monthly reports up to November.
- 27 have submitted all monthly reports up to October.
- 25 have submitted monthly reports up to September.
- 15 have submitted monthly reports up to August.
- 12 have submitted monthly reports for July.

---Training

CAD provided accounts reform training during the month of October to 144 newly recruited and/or assigned staff of the Ministry of Revenue, Customs Authority and the Inland Revenue Authority.

---Technical Assistance

CAD is also providing on-the-job technical assistance to slow and non-reporting entities both inside and outside of Addis Ababa.

---Development of Procedures

The Project prepared a document on the federal and regional chart of accounts (A-71) and assisted MOFED with the preparation of a revised chart of accounts for items of revenue.

In addition, the Project provided CAD with the following documents:

- Federal Financial Statements (A-72)
  The project designed and developed the format of draft financial statements for use by the federal government (A-72). The draft
financial statements include a statement on the financial position, a statement on the financial performance and a cash flow statement for the Federal government. The draft financial statements were submitted to CAD for review.

- Consolidation of Countrywide Budget/Accounts (A-73)
  The project prepared a document to demonstrate that it was technically feasible to consolidate countrywide budget/accounts although some regions were not yet covered by the reform and were using the old chart of accounts and/or the old budget structure (A-73). This document was submitted to CAD for information.

Concern was expressed by senior official and some donors that accounts could not be consolidated because the country’s regions were operating multiple chart of accounts. Some regions were using the new budget reform COA while those regions that had not implemented the budget reform were using the old COA. One advantage of the BDA system is that multiple charts of accounts can be “mapped” to consolidated financial statement.

- Handling of Special Funds (A-75)
  Funds for food security have been disbursed to select regions. These regions do not have clear directives from MOFED on the accounting and reporting for these funds. To address the technical issues, the project prepared a document on the Handling of Special Funds (A-75) and submitted it to the CAD for review.

- Federal Accounts Manual V. 1.2
  The Federal Accounts Manual V. 1.2 was updated for changes and submitted to CAD for review and finalization.

- Accounting reform in the SNNP Region for FY 1996

  ---Assessment

  An assessment of the accounts reform in SNNPR was conducted between mid-December and early January. (The reports of this assessment will be presented in the next quarterly report). The assessment had the following objectives:
  - Identify issues that negatively impact the closure of FY 96 accounts
  - Identify constraints to implement the single pool system in FY 97
  - Identify recommendations to overcome the issues and constraints
  - Prepare an action plan to close FY 96 accounts and allow for the smooth transition of the accounting system to the single pool system.

  The assessment team comprised staff from BOFED and DSA. The jurisdiction assesses included thirteen zones, six special weredas, forty-three rural weredas and twelve city administrations.
---Training

Training was provided to 60 General Auditors and Inspectors during the quarter.

---Development of Procedures

The revised Accounts Manual (A-76) for the Region was submitted to BOFED in December.

---Closure of the FY 1994 Accounts

BOFED closed the FY 1994 accounts and submitted to MOFED.

---Closure of the FY 1995 Accounts

BOFED is working to close FY 1995 accounts. It is expected that these accounts will be closed during the next quarter. BOFED is awaiting information on customs payments made on behalf of the region by MOFED in order to close the FY 1995 accounts. All other activities related to the closure of FY 1995 accounts have been completed by BOFED.

- Accounting reform in Tigray for FY 1996

---Reporting for FY 1996

- All 47 RSBs at the region have reported up to November
- 43 of the 47 weredas have submitted reports up to September
- 32 of the 47 weredas have submitted reports up to October
- 20 of the 47 weredas have submitted reports up to November

Sub-agencies of RSBs located at zones and weredas have not yet submitted any monthly reports to BOFED because a change in the disbursement mechanism to these institutions was implemented only at the end of October.

---Training

Training was provided to 45 General Auditors and Inspectors during October. Training is scheduled for the next quarter for accountants recruited recently and newly assigned to the accounts department.

---Reform Assessment

The project staff and members of the accounts reform team visited region sector bureaus, zones and weredas during the quarter to provide post implementation technical support.
---Development of Procedures

The revised Tigray Accounts Manual for Region Sector Bureaus and OFED was submitted to the BOFED in November (A-77 and A-78).

---Implementation of Accounts Information Systems

The BDA 3(B) was installed during the quarter and is operating successfully

- Accounts in Oromia Region

  ---Reporting for FY 1994

  BOFED has closed the FY 1994 accounts and submitted to MOFED.

  ---Reporting for FY 1995

  85 weredas have submitted the FY 1995 accounts to BOFED. The reports are being processed by BOFED using the BDA 2.0 provided by MOFED.

---Action Plan

An action plan for the accounts reform was developed and discussed with the Steering Committee. BOFED has established an Accounts Reform Team.

---Development of Procedures

The DSA Project presented a report to the reform steering committee on Accounts/Cash Disbursement Simplification at Zone/Wereda (A-74). This report describes the single bank account/single pool concepts and operations.

---Inter-Regional Experience Sharing

The DSA Project facilitates the sharing of experience between regions on these reforms. In December, the project supported a field trip to the Tigray region for members of the steering committee to enhance their understanding of the concepts related to wereda simplification. The objectives of the field visit were to provide practical insights and learn key lessons in the following areas:

- Organizational structure at the single pool
- Job responsibilities for staff assigned at the pool
- Operations and service delivery at the pool
- Flow of documentation and reporting between offices and the pool
- Potential to integrate additional functions besides accounts and disbursements at the pool
- Operations of the single bank account
- Operation of the double entry book keeping system

The overall field visit program included visits to BOFED, two weredas, two region sector bureau, sub-agencies located at weredas, one urban wereda and one
region sector bureau. In addition, meetings were held with the Head of Bureau of Finance and Economic Development, reform teams, and other senior staff at BOFED and with the senior officials of the Capacity Building Bureau to discuss issues that impacted the reforms.

B. Budget Reform

- **Budget Reform in the Federal Government**

A draft directive on the financial calendar was developed and circulated for comments by the Budget Consolidation Department. The project submitted its comments on the directive to the Head of the Budget Department.

The existing chart of accounts for the revenue account codes was reviewed and modified to incorporate new codes. The revised draft of the chart of accounts for the revenue codes was circulated for review and comments by MOFED. The project submitted its comments on the draft revenue directive to the Head of the Budget Consolidation Department at MOFED.

- **Budget reform in Tigray Region**

The regional budget was consolidated using the BIS and the *Approved Budget* budget books for the region and for each wereda were published and circulated within the region and to MOFED.

Training was provided to 31 auditors during the month of November.

- **Budget reform in SNNPR Region**

--- **Budget Process in the 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. The budget was processed using BIS in 10 of the 13 SNNPR zones. Consolidation of the SNNPR FY1996 *Approved Budget* using BIS was carried out at the regional level in late December 2003.

In December, processing of the FY 1996 *Approved Budget* with the BIS was completed and 17 volumes of the budget were prepared. The 17 volume budget was distributed to SNNPR zones and special woredas, region bureaus, the SNNPR cabinet, the Ministry of Finance and Economic Development, the Ministry of Capacity Building as well as other concerned bodies.

--- **Preparation of a brief on the reform**

The project assisted the BOFED to prepare a comprehensive report on the budget planning, budget and accounting reform (M-33). This report is to be presented to the national workshop on capacity building chaired by the Minister of the MOCB. The workshop was held in December at the Furra training center.
---Assistance to the Budget Department of BOFED

Project staff worked with the new head of the budget department to refine the budget structure, the financial calendar and, the FY 97 budget call. A work plan was developed and approved.

---Presentation of the single finance pool

The project briefed the Head of the BOFED and his reform Steering Committee on the benefits of the single finance pool (single treasury system—STS).

- Budget reform in Oromia

---Formation of a Financial Reform Steering Committee

Based on the findings of the December workshop, the Regional President appointed a reform Steering Committee comprising 7 members to manage the financial reforms.

---Formation of Budget Reform Team

The Steering Committee formed a budget reform team comprising 4 members to manage the day-to-day operations of the budget reform.

---Preparation of an Action Plan for Budget Reform

The Steering Committee approved the overall action plan prepared for the budget reform.

---Review and simplification of the budget structure

A two-day workshop was conducted in early December at the Global Hotel with the budget reform team and members of the Steering Committee and staff from zones and weredas in early December to review the wereda budget structure. The structure had 86 sub-agencies (or Budget Institutions – BIs). The workshop recommended that the number of sub-agencies be reduced from 86 to 27 and that the number of Public Bodies at the wereda be reduced to 20. The significance of this simplification is that the number of monthly reports that need to be submitted to BOFED was reduced from 17,139 (86 BIs reporting from 197 weredas). Reducing the number of BIs also greatly simplifies wereda financial management.

---Finalization of the Regional Budget Structure

Based on the findings of the December workshop, the regional and wereda budget structures were revised and approved by BOFED.

---Formation of an Action Plan for Budget Reform

The Steering Committee approved the overall action plan prepared for the budget reform.
---Preparation of Budget Calendar

Members of the Steering Committee discussed and finalized the budget calendar.

---Budget Training Strategy

Members of the Budget Reform team discussed and finalized the budget training strategy. The decision was made to significantly revise the regional Budget Guide and Budget Training Module. It was agreed that the DSA project would prepare a first draft of these documents.

- Budget reform in Benishangul/Gumuz

Members of the budget reform team visited the DSA project to prepare the following items:

- Action Plan for Budget Reform
- Regional and wereda budget structure
- Budget Training Strategy

In addition, the contents of the budget manual were discussed with the budget reform team.

- Budget reform in Amhara Region

The region plans to send the budget call with estimated ceilings/subsidies during the next quarter. The budget preparation forms are also scheduled to be distributed to users during the next quarter.

C. Budget Planning

- Perran Penrose’s consultancy from November 9th to 16th, 2003

--- Presentations for the Harvard Team as well as the Donor Assistance Group (DAG) meeting

Perran Penrose arrived in Addis on November 9th to participate in the preparation of a project brief to the Harvard Team visiting the project at the time, and also to participate in the preparation of a presentation of the project to the Donor Assistance Group (DAG) organized by the USAID Mission Director. The DAG meeting was held on November 14th, 2003.

--- Trip to SNNP Region

Perran Penrose visited the SNNP region on November 11 and 12 to guide the SNNP Region Planning Team. The team was involved at the time in a strategic planning exercise and it was decided that the work would have to continue with Perran’s next consultancy. An action plan for the budget planning activities for FY 96 was developed.
--- Meeting with the Head of the Federal Budget

Perran Penrose met the Head of the MOFED Budget Consolidation Department to discuss issues related to budget planning. The continued lack of adequate staff in the MOFED Budget Consolidation Department severely limits the capacity of MOFED to develop the budget planning reform which has already been designed.

- Perran Penrose’s consultancy from November 30th to December 13th, 2003

--- Trip to Tigray to discuss the Budget Planning Reform in the Region

The DSA Project budget planning advisor, Perran Penrose, traveled to Tigray on December 1st, 2003 to discuss with the Tigray Region BOFED, its readiness to embark on the budget planning reform. It was agreed that staff should be assigned to do the necessary work and there was a greater understanding with the Tigray BoFED of what work was required. The technical staff is receptive and eager to start the reform.

--- Trip to SNNP region to review the progress of the Budget Planning Reform

Perran Penrose also visited the SNNP region for four days, from December 7th to 10th, 2003. Important decisions were taken on the financial calendar and the 1997 work plan. Renewed commitment was also obtained from BOFED’s senior officials to continue and deepen the reform activities.

The outcome of both trips significantly advanced the quality of the DSA supported reform program, including a better integration of the reform activities (budget planning, budget and accounts), which becomes possible when officials understand better the benefits that will accrue from the reforms.

--- Budget Planning Workshop

A budget-planning workshop was organized for two days in Addis Ababa between December 11th and 12th. Twenty planning staff attended from five regions (Amhara, Benishangul Gumuz, Oromia, SNNP and, Tigray). The objectives of the workshop were: a) review of the basic design of a policy framework proposed by the DSA project for regional and sub-regional governments, b) review of the techniques and lessons of the pilot budget planning reform in SNNP region and, c) review of action plans for budget planning of the FY 1997 budget.

Several documents were prepared for the workshop: (Project Reports P-53, P-54, OR-19, OR-20, OR-21, OR-22, OR-23, and OR-24). The outcome of the workshop was an agreement by the five regions to present their proposals for 1997 activities by mid-January to the DSA Chief of Party.

Perran Penrose will return early in January, to follow-up on the proposals and finalize a plan to widen the scope of the budget planning reform to other regions.

D. Information Systems
• Systems documentation

The project worked with the IT subcontractor, (Omnitech, PLC), to complete and improve documentation for the IT systems built to date. This documentation included functional specification and detailed design documents.

• IBEX

IBEX is a web-based application that integrates all functionality currently found in the BIS and BDA systems. It builds on the success of the existing computer systems, and includes additional functionality, flexibility and security. Its major objectives are to enable the rapid and easy rollout of financial information systems to all levels of government financial administration, to make these systems easily maintainable and to take advantage of improvements in communications infrastructure.

IBEX will run on the GovNET infrastructure the government is currently completing. All that is needed to run the application will be a web browser such as Internet Explorer and an Internet connection. The application will run at one location (BOFED) to which clients will connect. Maintenance and support can be focused in a few central locations rather than dispersed in many locations throughout the country, and any upgrades or patches to the software will be available immediately to all locations using IBEX. Furthermore, this architecture makes it very simple and cost-effective to make these financial information systems available nationwide.

IBEX progressed this quarter from concept to form. A functional requirements document was developed specifying exactly what IBEX would be, and also importantly what it would not be (IT-IBEX-3). A software architect, Mr. Eric Chijioke from New York, was here for the month of November working on the technical design document for IBEX. At the end of his consultancy, a comprehensive design document for IBEX (IT-IBEX-2) was prepared and many of his ideas were developed as prototypes.

The development staffs of Omnitech PLC, the IT subcontractor for the DSA project, were trained on web technologies and the Java programming language. In addition, a number of software and productivity tools were purchased and put to use to improve the process of software development for the project. The development team at Omnitech PLC began using these new technologies and tools in preparation for the development of IBEX.

• Sustainable Financial Information Systems

The DSA project has aggressively pursued a strategy of sustainable development of the financial information systems. This strategy has four components: (1) clear and comprehensive documentation of international standards so future consultants can modify and support the system as needed, (2) open architecture meaning the systems are not proprietary with source code available and programs using software that is widely available and supported, (3) locally
developed and supported systems and, (4) skills and knowledge transfer to local staff, which is an integral part of the project’s strategy of institutionalizing this reform. The project’s information technology manager is a dual national (Ethiopian/American) and the lead systems designer and all programmers are host nationals. Upgrading the skills of local IT specialists ensures that the financial information systems are appropriate, locally sustainable and, are of international standards. The project has aggressively pursued a strategy of skills transfer in the IT area by bringing in short-term external IT specialists who assist local staff to develop these systems rather than developing them directly. The skills transfer ensures that the financial systems meet international standards.

- Meeting with State Minister of National Defense

The project met with the State Minister of National Defense in November to discuss the possibility of piloting the new software the project is developing (IBEX) in the Ministry of National Defense. The aim was to introduce IBEX, and to learn more about the government’s Information and Communications Technology (ICT) infrastructure project.

- Accounts Reform

BDA 3(B), the double-entry, new chart of accounts version of the accounting software was implemented in Tigray and the SNNPR during this quarter. In the SNNPR, the accounts software was installed on 6 computers and 5 staff were trained to use the BDA software. In Tigray, the accounts software was installed on 4 computers, and 10 staff were trained to use the BDA software.

- Budget Planning Reform

Work continued this quarter on the development of the Public Investment Program (PIP) system.

E. Other Activities

- Visit by Harvard University Faculty and Staff

From November 9th to 14th, 2003 two staff from Harvard University visited Ethiopia to review the DSA Project. Professor Frederick Schauer who is an authority on Constitutional Law and the former academic dean of the Kennedy School, led the team and was accompanied by Mr. Stewart Uretsky, Head of the Office of Financial Systems at the Kennedy School of Government, Harvard University.

The team’s primary mission was to meet with Minister Sufian Ahmed and other counterparts of the DSA project to discuss the project’s activities to date and future plans. The team also spent two days in the SNNP Region (November 11th afternoon and November 12th) and met with the SNNPR reform teams. The team
visited Dale wereda to review the implementation of both the accounts and budget reforms at wereda level.

The team also met with H.E. Minister Neway Gebreab from the Prime Minister’s Office, H.E. Minister d’Etat Hailemelekot, the USAID Mission Director as well as the Ireland Embassy Chargé d’Affaires. Professor Schauer also met with H.E. Ato Menbere-Tsehay Tadesse, Vice-President of the Federal Supreme Court to discuss the status of the justice reform in Ethiopia.

During the visit, Professor Schauer met with senior government officials and discussed possible areas for future collaboration and support by the Kennedy School and other Harvard Schools and Departments beyond the specific assistance of the DSA Project. Areas discussed included: scholarships for graduate study, legal materials and, follow-on advice on legal reform.

- Presentation to the Donor Assistance Group (DAG) of the Budget Planning, Budget and Accounting Reforms

At the request of USAID, the project presented a summary of the reforms the DSA project has implemented as well as the proposed steps forward. The presentation and supporting documents were distributed to the donors in a briefing book (M-32).

A number of issues were raised by donors including the level of consultation between the World Bank PSCAP and the DSA project. The Chief of Party explained that there had been consultation in the first six months of the PSCAP and that the project had provided PSCAP with innumerable briefings to its resident task manager and to short-term consultants. The project was asked if they felt there was any duplication of effort. The Chief of Party noted that since PSCAP appeared to still be under design, it was premature to assess whether there was duplication.

- Briefing to Consultants on the Strategic Plan for the Expenditure Management and Control Sub-Program (EMCP)

With funding from the DFID, MOFED contracted a foreign firm to prepare a strategy for all of the components of the EMCP. The project briefed at length the consultants on the budget planning, budget, and accounting reforms.

- Departure of an Accounts Advisor

One of the accounts advisors, Jim Yardley, ended his contract early and left the country on December 3rd 2003, completing one and one-half years of work with the project. He assisted in the development of the new accounts system at federal and regional levels. He also assisted in the implementation of the new accounts system in the Central Accounts Department of MoFED as well as Tigray and SNNP regions.

- Briefing of AFRITAC Consultants
Mr. Duncan Last of AFRITAC visited Ethiopia for three days. During his visit he met for over three hours with the DSA Chief of Party who briefed him on the status and future steps in the reform. The consultant prepared a document based on this visit and shared it with the Chief of Party. The project has a number of concerns with his assessment.

- **Recommendation for Program Budgeting**

  The consultant recommended that the country should move to program budgeting. This recommendation is not international best practice for the sequencing of financial reform in developing or even Now Developed Countries (NDCs). International best practice recommends first the streamlining of control (line item budgeting—inputs), then evolving to management (performance budgeting—outputs) and then evolving to planning (program budgeting—outcomes). The budget reform has significantly improved the line item budget by the introduction of cost centers and a streamlined chart of accounts, which brings all inputs together so the next step in budget reform (output or performance budgeting) can be introduced. Until inputs for a specific activity are brought together, they can not be related to outputs. The reform has introduced ‘performance’ measures into financial management which focus on key performance objectives and indicators by sector.

  Introducing Program Budgeting into Ethiopia at this stage of reform, is premature. Program budgeting is effectively done by only a handful of NDCs (New Zealand, Australia, United Kingdom and Sweden). Few if any developing or even NDC countries effectively implement even performance budgeting (which Ethiopia is moving to), much less the more advanced program budgeting.

- **The Budget Planning Reform**

  The consultant, Mr. Duncan Last of AFRITAC has not only overlooked the considerable amount of work done by the project on budget planning, he has recommended an inappropriate ‘reverse’ sequence of the budget planning reform. He is suggesting that the reform be started for several years in the federal government and then rolled out to regions. One of the central problems in introducing multi-year expenditure programming in Ethiopia is how to define sectoral targets with spatial devolution. The solution, which the DSA is currently developing, is to start from below and develop the sectoral allocations at wereda levels which in turn can be aggregated upwards to the regional level. Whether a ‘national’ multi-year plan is possible is an issue that still needs to be determined. While there is

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2 Visit Memorandum Ethiopia: Options for Medium Term Expenditure Planning (Duncan Last, November 17-19, 2003).

a ‘bottom-up’ focus on budget planning by the project, a federal level budget planning program has been developed for several years but has not been implemented. There are several reasons for the lack of implementation of the Federal reform including: lack of manpower in MOFED assigned to the task, volatility of external resources to make reasonable multi-year projections, and the limited utility of a ‘sectoral’ approach a the federal level.

F. In-Service Training

- SNNPR accounts training program

  A training program for 60 auditors was conducted at the Furra training center from October 5 to 14, 2003, for 10 days.

- Tigray accounts and budget training program for auditors

  A training program in the new budget system was conducted for 37 auditors from October 27 to 30, 2003. A similar course in the new accounting system was also carried out for 45 auditors, for 10 days, from October 15 to 25, 2003.
III. OUTSTANDING ISSUES

- **Handling of Special Funds**
  
  The project provided CAD with a document on the ‘Handling of Special Funds’ (A-75). No feedback has been received from MOFED on the issue. It is critical that the technical issues are finalized by MOFED and circulated to all stakeholders including regions to ensure the consistent and correct accounting and reporting for these funds.

- **Information on Customs Payments**
  
  All BOFEDs are waiting for information on customs payments made on behalf of the region by MOFED in order to close their FY 1995 accounts.

- **Diversion of Finance Staff to Multiple Reforms**
  
  Many of the regional BOFED staff during this reporting period were engaged in the Strategic Planning and Management (SPM) activities and were not available to work on reforms. As noted in previous quarterly reports, the limited man power in the finance institutions coupled with multiple reforms which vie for their time, creates delays in the budget planning, budget and accounts reforms.

- **Office Space**
  
  The Project’s request for additional office space still remains unanswered.
## ANNEX 1:
**GOVERNMENT STAFF TRAINED DURING THE REPORTING PERIOD**

<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><strong>SNNPR:</strong> TRAINING OF AUDITORS IN THE NEW ACCOUNTING SYSTEM - 10-DAY TRAINING PROGRAM</td>
<td>60</td>
<td>November 5 – 14, 2003</td>
</tr>
<tr>
<td><strong>TIGRAY:</strong> TRAINING OF AUDITORS IN THE NEW ACCOUNTING SYSTEM - 10-DAY TRAINING PROGRAM</td>
<td>45</td>
<td>November 15 – 25, 2003</td>
</tr>
<tr>
<td><strong>TIGRAY:</strong> TRAINING OF AUDITORS IN THE NEW BUDGET SYSTEM - 4-DAY TRAINING PROGRAM</td>
<td>37</td>
<td>November 27 – 30, 2003</td>
</tr>
<tr>
<td><strong>TOTAL NUMBER OF GOVERNMENT STAFF</strong></td>
<td>142</td>
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</table>
### ANNEX 2:
GOVERNMENT STAFF TRAINED 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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<tr>
<td>FEDERAL: 2-DAY BIS TRAINING IN PREPARATION OF THE EFY 94 BUDGET DATA</td>
<td>43</td>
<td>March 2001</td>
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<td>FEDERAL: 2-DAY AMHARIC DATA PROCESSING TRAINING FOR BIS USERS</td>
<td>47</td>
<td>Oct 22-Nov 12, 2001</td>
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<tr>
<td>SNNPR: BUDGET ROLLOUT - 3-DAY PILOT COURSE</td>
<td>45</td>
<td>Jan 2002</td>
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<tr>
<td>SNNPR: BUDGET PREPARATION 3-DAY REGION - WIDE TRAINING</td>
<td>1245</td>
<td>Feb 2002</td>
</tr>
<tr>
<td>FEDERAL: ACCOUNTS REFORM 9-DAY TRAINING IN MODULE 3</td>
<td>1,081</td>
<td>May - Sept. 2002</td>
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<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></td>
<td>BIS VERSION I</td>
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<tr>
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<td>BIS VERSION II</td>
<td>765</td>
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<tr>
<td></td>
<td>LEVEL III</td>
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<td>SNNPR: BUDGET EXECUTION (4-DAY) TRAINING</td>
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<tr>
<td></td>
<td>LEVEL I</td>
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<tr>
<td></td>
<td>LEVEL II</td>
<td>765</td>
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<tr>
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<td>LEVEL III</td>
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<td>AMHARA: BUDGET EXECUTION (4-DAY) TRAINING</td>
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<td>TIGRAY: BUDGET EXECUTION (10-DAY) TRAINING</td>
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<td>LEVEL II</td>
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<td>Feb 6 - March 18, 2003</td>
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<td><strong>SNNPR:</strong> TRAINING OF WEREDA, ZONE AND REGION ACCOUNTANTS IN THE NEW ACCOUNTING SYSTEM - 20-DAY TRAINING PROGRAM</td>
<td>112</td>
<td>Feb 17 - April 25, 2003</td>
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<td><strong>AMHARA:</strong> BUDGET PREPARATION AND MANAGEMENT TRAINING TO BUDGET EXPERTS IN ZONES, WEREDAS AND AT REGIONAL LEVEL - 5-DAY TRAINING PROGRAM</td>
<td>3,495</td>
<td>Feb 25 – April 30, 2003</td>
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<td><strong>SNNPR:</strong> TRAINING OF WEREDA, ZONE AND REGION ACCOUNTANTS IN THE NEW ACCOUNTING SYSTEM - 10-DAY TRAINING PROGRAM</td>
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<td><strong>TIGRAY:</strong> BUDGET PREPARATION AND MANAGEMENT TRAINING TO CORE TEAM AND WEREDA TRAINERS - 4-DAY TRAINING PROGRAM</td>
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<td>March 2003</td>
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<td><strong>OROMIA:</strong> 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>
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<tr>
<td><strong>ADDIS ABABA:</strong> 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><strong>SNNPR:</strong> BUDGET PREPARATION AND MANAGEMENT TRAINING TO CORE BUDGET TEAM - 4-DAY TRAINING PROGRAM</td>
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<td>April 10 - 13, 2003</td>
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<td><strong>SNNPR:</strong> BUDGET PREPARATION AND MANAGEMENT TRAINING TO WEREDA AND ZONE BUDGET TRAINERS - 4-DAY TRAINING PROGRAM</td>
<td>255</td>
<td>April 14 – 17 &amp; May 1 - 4, 2003</td>
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<td><strong>SNNPR:</strong> BUDGET PREPARATION AND MANAGEMENT TRAINING TO BUDGET STAFF IN WEREDA, ZONE AND REGION - 4-DAY TRAINING PROGRAM</td>
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<td>April 21 – 24 &amp; May 14 - 17, 2003</td>
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<td><strong>TIGRAY:</strong> TRAINING OF CORE ACCOUNTS TEAM IN THE NEW ACCOUNTING SYSTEM - 20-DAY TRAINING PROGRAM</td>
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<td><strong>SNNPR:</strong> TRAINING OF WEREDA, ZONE AND REGION ACCOUNTANTS IN THE NEW ACCOUNTING SYSTEM - 20-DAY TRAINING PROGRAM</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>TIGRAY: BUDGET PREPARATION AND MANAGEMENT TRAINING TO WEREDA, ZONE AND REGION BUDGET STAFF 4-DAY TRAINING PROGRAM</td>
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<td>April -May 2003</td>
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<tr>
<td>TIGRAY: TRAINING OF REGION SECTOR BUREAU ACCOUNTANTS IN THE NEW ACCOUNTING SYSTEM - 10-DAY TRAINING PROGRAM</td>
<td>170</td>
<td>May 2003</td>
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<td>OROMIA: 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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<tr>
<td>SNNPR: 2-DAY BIS TRAINING FOR BUDGET DATA ENTRY CLERKS AND EXPERTS</td>
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<td>May 2003</td>
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<tr>
<td>TIGRAY: TRAINING WEREDA FINANCE OFFICE ACCOUNTANTS IN THE NEW ACCOUNTING SYSTEM - 10-DAY TRAINING PROGRAM</td>
<td>75</td>
<td>June 2003</td>
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<td>SNNPR: 3-DAY BIS TRAINING FOR TECHNICAL SUPPORT STAFF</td>
<td>8</td>
<td>June 2003</td>
</tr>
<tr>
<td>AMHARA: 2-DAY BIS TRAINING FOR BUDGET DATA ENTRY CLERKS AND EXPERTS</td>
<td>53</td>
<td>June 2003</td>
</tr>
<tr>
<td>AMHARA: 3-DAY BIS TRAINING FOR TECHNICAL SUPPORT STAFF</td>
<td>10</td>
<td>June 2003</td>
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<td>TIGRAY: 2-DAY BIS TRAINING FOR BUDGET DATA ENTRY CLERKS AND EXPERTS</td>
<td>17</td>
<td>June 2003</td>
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<td>TIGRAY: 3-DAY BIS TRAINING FOR TECHNICAL SUPPORT STAFF</td>
<td>1</td>
<td>June 2003</td>
</tr>
<tr>
<td>OROMIA: 2-DAY BIS TRAINING FOR BUDGET DATA ENTRY CLERKS AND EXPERTS</td>
<td>24</td>
<td>June 2003</td>
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<tr>
<td>FEDERAL: 9-DAY ADDITIONAL ACCOUNTS TRAINING</td>
<td>84</td>
<td>June 16 – July 7, 2003</td>
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<td>SNNPR: TRAINING OF WEREDA ACCOUNTANTS IN THE NEW ACCOUNTING SYSTEM - 10-DAY TRAINING PROGRAM</td>
<td>2,847</td>
<td>July 28 - August 8, 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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<td>TIGRAY: TRAINING OF WEREDA ACCOUNTANTS IN THE NEW ACCOUNTING SYSTEM - 10-DAY TRAINING PROGRAM</td>
<td>615</td>
<td>August 11 – September 5, 2003</td>
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<tr>
<td>TIGRAY: TRAINING OF ZONE AND WEREDA ACCOUNTS STAFF IN THE NEW ACCOUNTING SYSTEM - 10-DAY TRAINING PROGRAM</td>
<td>131</td>
<td>September 30 – October 10, 2003</td>
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<tr>
<td>SNNPR: TRAINING OF AUDITORS IN THE NEW ACCOUNTING SYSTEM - 10-DAY TRAINING PROGRAM</td>
<td>60</td>
<td>November 5 – 14, 2003</td>
</tr>
<tr>
<td>TIGRAY: TRAINING OF AUDITORS IN THE NEW ACCOUNTING SYSTEM - 10-DAY TRAINING PROGRAM</td>
<td>45</td>
<td>November 15 – 25, 2003</td>
</tr>
<tr>
<td>TIGRAY: TRAINING OF AUDITORS IN THE NEW BUDGET SYSTEM - 4-DAY TRAINING PROGRAM</td>
<td>37</td>
<td>November 27 – 30, 2003</td>
</tr>
</tbody>
</table>

TOTAL NUMBER OF GOVERNMENT STAFF 26,879
# ANNEX 3
## NEW REPORTS PRODUCED DURING THE REPORTING PERIOD

### A. Accounts Reform

<table>
<thead>
<tr>
<th>Code</th>
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### B. Budget Reform

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


**E. Public Investment/Expenditure Reform**

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

**H. Miscellaneous Reports**

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
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</table>
I. Project Quarterly Reports

<table>
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<tr>
<th>Code</th>
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J. Information Technology

<table>
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<th>Code</th>
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</table>

M. Outside Reports involving the DSA Project

<table>
<thead>
<tr>
<th>Code</th>
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ANNEX 4
PROJECT REPORTS TO DATE

A. Accounts Reform

<table>
<thead>
<tr>
<th>Code</th>
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### B. Budget Reform

<table>
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<th>Code</th>
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<tbody>
<tr>
<td>B-7</td>
<td>“Budget Reform Design Manual Version 2:0, Budget Classification, Expenditure Codes and Budget Formats,” July 7, 1998</td>
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<tr>
<td>B-17</td>
<td>“Budget Information System – Results of Initial System Study, Proposed Future Activities and Work Completed to Date, Version 1.0,” by Shaun McGrath, February 2000</td>
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<tr>
<td>B-18</td>
<td>&quot;Budget Information System - Work Plan Version 1.0a Draft, by Shaun McGrath, April 28, 2000</td>
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<tr>
<td>B-24</td>
<td>“Consultancy in Aid Management” by Edna Elliot McColl, June 2000</td>
</tr>
<tr>
<td>Document Code</td>
<td>Title</td>
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<tr>
<td>---------------</td>
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</tr>
<tr>
<td>B-33</td>
<td>“FY1994 Recommended Budget for the FDRE, Volume I, Budget Summary.” Amharic Version</td>
</tr>
<tr>
<td>B-34</td>
<td>“FY1994 Recommended Budget for the FDRE, Volume II, Budget Details.” Amharic Version</td>
</tr>
<tr>
<td>B-35</td>
<td>“FY1994 Recommended Budget for the FDRE, Volume I, Budget Summary.” English Version</td>
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<tr>
<td>B-36</td>
<td>“FY1994 Recommended Budget for the FDRE, Volume II, Budget Details.” English Version</td>
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<td>B-37</td>
<td>“FY1994 Approved Budget for the FDRE, Volume I, Budget Summary.” Amharic Version</td>
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<td>“FY1994 Approved Budget for the FDRE, Volume II, Budget Details.” Amharic Version</td>
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<td>B-39</td>
<td>“FY1994 Approved Budget for the FDRE, Volume I, Budget Summary.” English Version</td>
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<td>B-40</td>
<td>“FY1994 Approved Budget for the FDRE, Volume II, Budget Details.” English Version</td>
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<tr>
<td>B-47</td>
<td>&quot;SNNPRG EFY 1995 Budget Call for Regional Public Bodies.&quot; [Amharic version]</td>
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<tr>
<td>B-48</td>
<td>&quot;SNNPRG EFY 1995 Budget Call for Zone Public Bodies.&quot; [Amharic version]</td>
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</tbody>
</table>
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-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

B-70  “SNNPR Budget Reform: Summary SNNPRG Cycle 1 Budget Request”. June 2002

B-71  “FY1995 Approved Budget for the FDRE, Volume I, Budget Summary.” Amharic Version

B-72  “FY1995 Approved Budget for the FDRE, Volume II, Budget Details.” Amharic Version

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


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.

B-92 "EFY 1995 Approved Budget for Welayta zone and its weredas, SNNPRG". [AMHARIC VERSION], March 2003.

B-93 "EFY 1995 Approved Budget for Hadiya zone and its weredas, SNNPRG". [AMHARIC VERSION], March 2003.

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

B-95 "EFY 1995 Approved Budget for Gurage zone and its weredas, SNNPRG". [AMHARIC VERSION], March 2003.

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.

B-106 "EFY 1996 Federal Recommended Budget" – (Short Brief) [AMHARIC VERSION], June 2003.

B-107 "EFY 1996 Federal Recommended Budget" – (Short Brief) [ENGLISH VERSION], June 2003.


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


B-121  Tigray National Regional State - FY 2003/04 Approved Budget – Volume IX (Wereda Budget) [ENGLISH VERSION], December 2003.


### C. Cash Management

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

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

<table>
<thead>
<tr>
<th>Code</th>
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<tbody>
<tr>
<td>P-7</td>
<td>“System Requirements and Terms of Reference for a Consultant on Data Management for the Public Investment Program,” February, 1998.</td>
</tr>
<tr>
<td>P-8</td>
<td>“Expenditure Programming During the PIP Period,” March 1998.</td>
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P-12 "Forecast of External Funding Available to Ethiopia," May 1998.

P-13 "A Note on Flexibility and Relationship to the Capital Budget," June, 1998.


P-25 "Briefing materials for MEDaC staff on the Public Investment Program," April 1999.


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

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