Report of the DSA Project Activities:
January 1st to March 31st, 2004

Project Report: Q - 28
April 27, 2004

Decentralization Support Activity Project

The DSA Project is implemented by Harvard University and funded by USAID and Ireland Aid
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# ACCRONYMS

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<th>Acronym</th>
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| BDA 2.0 | Budget Disbursement and Accounts System  
(for the existing three series chart of accounts and existing single entry cash accounting system) |
| BDA 3 (A) | Budget Disbursement and Accounts System  
(for the new chart of accounts and existing single entry cash accounting system) |
| BDA 3 (B) | Budget Disbursement and Accounts System  
(for the new chart of accounts and double entry bookkeeping and modified cash accounting system) |
| BDA 3.1 | Budget Disbursement and Accounts System  
SQL Server version of BDA 3 (B) |
| BIS | Budget Information System |
| BOFED | Bureau of Finance and Economic Development |
| CAD | Central Accounts Department of the Ministry of Finance and Economic Development |
| COA | Chart of Accounts |
| DOFED | Department of Finance and Economic Development (zone) |
| GFDRE | Government of the Federal Democratic Republic of Ethiopia |
| IBEX | Integrated Budget Expenditure System |
| MOCB | Ministry of Capacity Building |
| MOFED | Ministry of Finance and Economic Development |
| PEP | Public Expenditure Plan |
| PIP | Public Investment Program |
| RDBMS | Relational Database Management System |
| RSB | Regional Sector Bureau |
## ACCRONYMS

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<th>Acronym</th>
<th>Description</th>
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<tr>
<td>STS</td>
<td>Single Treasury System</td>
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<tr>
<td>SNNPR</td>
<td>Southern Nations, Nationalities and Peoples Region</td>
</tr>
<tr>
<td>USAID</td>
<td>United States Agency for International Development</td>
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I. KEY ACTIVITIES OF THE REPORTING PERIOD

- 1024 staff trained in budget, accounts and budget planning
- Assessments of the accounts reform implemented in FY 1996 was conducted for Amhara and SNNP regions
- Refresher training materials were developed and translated to strengthen the accounts reform in SNNP and Amhara regions.
- Refresher training was delivered on the accounts reform to the Amhara and SNNP regions to 567 wereda and zone staff.
- Members of the Amhara Accounts Reform Team undertook a study tour of the Tigray region to further enhance their understanding of wereda simplification.
- Amhara, Oromia and SNNP regions decided to implement the single pool/single treasury system for FY 1997.
- Single treasury manuals were designed and developed for the SNNP region.
- A four-day regional workshop was conducted in the SNNP region for participants from all weredas and zones to discuss the findings of the accounts reform assessment, financial management issues, the status of the reform and the next steps.
- New budget preparation manuals and training modules were developed for Oromia and Benishangul Gumuz regions for use in preparing the FY 1997 budgets.
- BIS training was provided to staff from zones in Oromia region and budget data entry for FY 1996 for all of the weredas under each zone was progressing.
- A revised strategy and action plan for the extension of the DSA project was requested by MOFED and submitted by the project.
- The strategy for the project’s financial information systems was presented to MOFED.
- The functional requirements of the IBEX upgrade of the BIS/BDA systems were completed.
- Initial development of a regional PEP and wereda performance contracts started in SNNP Region.
II. CORE ACTIVITIES

A. Accounts Reform

• Accounting reform in the Federal Government

---Reporting for FY 1995
Of the 174 reporting entities that are required to submit monthly reports to the Central Accounting Department (CAD) for the FY 1995:

- 148 have submitted all monthly reports.
- 156 have submitted all monthly reports up to May.
- 163 have submitted monthly reports for at least 3 months
- 7 have submitted no monthly reports.

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

---Reporting for FY 1996
Of the 165 reporting entities that are required to submit monthly reports to the CAD for the FY 1996:

- 42 have submitted all monthly reports up to February.
- 49 have submitted all monthly reports up to January.
- 25 have submitted monthly reports up to December.
- 9 have submitted monthly reports up to November.
- 8 have submitted monthly reports for October.
- 3 have submitted monthly reports for September.
- 5 have submitted monthly reports for August.
- 2 have submitted monthly reports for July.
- 22 have not submitted any reports

• Accounting reform in the SNNP region for FY 1996

---Reporting for FY 1995
BOFED is working to close EFY 1995 accounts. It is expected that these accounts will be closed during the next quarter.

---Reporting for FY 1996

- All Region Sector Bureaus have reported up to December

¹ During the reporting period, the number of federal reporting units decreased from 174 to 167
➢ 15 of the 112 weredas have submitted reports up to February

➢ 78 of the 112 weredas have submitted reports up to January

➢ All weredas have submitted reports up to December

---Assessment

An assessment of the accounts reform implemented in FY 1996 was conducted. The assessment team comprised staff from BOFED and DSA. The assessment reviewed thirteen zones, six special weredas, forty-three rural weredas and twelve city administrations. An assessment report (M-38) was prepared that addressed the following:

➢ Issues that negatively impacted the closure of FY 96 accounts

➢ Recommendations to overcome the issues

➢ Action plan to close FY 96 accounts.

A four-day regional workshop was conducted during from January 29th to February 1st for select finance staff from all weredas and zones to discuss the findings of the accounts reform assessment, financial management issues, the status of the reform and the next steps.

---Training

Training materials (T-179) for zones and weredas were prepared to strengthen the accounts reform and translated into Amharic (T–184). Refresher training was delivered to 298 staff from all zones and weredas. The refresher training focused on problem areas and has significantly improved the timeliness of reporting.

---Development of procedures

The region decided to implement the single pool/single treasury system for the FY 1997.

The project designed and developed a draft single treasury manual (A-79) for use at zones and weredas. The manual was circulated to members of the accounts reform team for review and comments.

➢ Accounting reform in the Amhara region for FY 1996

---Reporting for FY 1995

BOFED is working to close EFY 1995 accounts.

---Reporting for FY 1996

➢ 23 of the 26 Reporting Units have reported up to December.

➢ 12 of the 114 weredas have submitted reports up to February

➢ 98 of the 114 weredas have submitted reports up to January

➢ 105 of the 114 weredas have submitted reports up to December
---Assessment
An assessment of the accounts reform implemented in FY 1996 was conducted. The assessment team comprised staff from BOFED and DSA. The assessment reviewed three Region Sector Bureaus, seven zones and twenty-five weredas. An assessment report (M-37) was prepared that addressed the following:

- Issues that negatively impacted the closure of FY 96 accounts
- Recommendations to overcome the issues
- Action plan to close FY 96 accounts.

---Training
Training materials (T-178) was prepared to strengthen the accounts reform and translated into Amharic. Refresher training was delivered to 269 staff. The refresher training has improved the timeliness of reporting.

---Development of Procedures
Members of the Accounts Reform Team conducted a field trip to the Tigray region during March to enhance their understanding of wereda simplification (single finance pool at OFED for managing all budget, disbursements and accounts transactions). The field visit provided practical insights and key lessons in the following areas:

- Organizational structure and job responsibilities for staff 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

The program included visits to BOFED, urban and rural weredas and regional sector bureaus. In addition, meetings were held with the senior staff of the Bureau of Finance and Economic Development, reform teams and with the senior officials of the Bureau of Capacity Building to discuss issues that affected the reforms.

The region decided to implement the single pool/single treasury system for FY 1997.

The project is in the process of designing and developing a draft single treasury manual for use at zones and weredas.

- Accounting reform in Tigray for FY 1996
---Reporting for FY 1995
BOFED is still 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.

---Reporting for FY 1996:

- All 47 RSBs at the region have reported up to February
- 41 of the 47 weredas have submitted reports up to February
- All weredas have submitted reports up to December

---Training
Training was provided to 62 Accountants during March. These accountants were recruited recently and newly assigned to the accounts department.

- Accounts in Oromia Region

---Reporting for FY 1995
175 weredas have submitted the FY 1995 accounts to BOFED. The reports are being processed by BOFED using BDA 2.0.

---Development of Procedures
BOFED has informed the project that it has decided to implement the single pool/single treasury system for FY 1997.

B. Budget Reform

- Budget reform in Tigray Region

---Budget Process
Budget preparation forms were quantified and printed for various jurisdictions. The budget call with estimated ceilings and subsidies was issued to the RSBs and weredas in February. The draft financial calendar was developed and circulated for comments.

---Training
Training on budget preparation was provided to 95 staff from weredas for four days in March. In addition, a one-day awareness workshop on budget preparation was conducted for 70 senior officials from the RSBs in March.

- Budget reform in SNNP Region

---Budget Process
The overall action plan for the reform was reviewed. Project staff visited BOFED to provide support to the various aspects of the budget reform.

---Development of Procedures
The wereda budget structure was revised. The number of sub-agencies was reduced from 56 to 32.

The financial calendar was translated into English and circulated for comments. The budget preparation forms were revised, quantified and printed. The estimated subsidies for weredas were finalized and dispatched to each jurisdiction.

The financial administration regulations of the region were translated into English.

---Assessment
The SNNP region conducted a four-day workshop in Awassa with 330 finance staff from all weredas, zones and bureaus in the region. The workshop provided a useful and spirited exchange between finance officials at all levels of the region’s government. The Head of the BOFED began the meeting with a strong critique of the performance of zone and weredas finance institutions in not submitting their reports on time.

The assessment identified the key constraints facing the financial reforms especially the lack and frequent turnover of staff. Some finance institutions have only one staff member qualified and/or experienced to manage the budget and accounts. The participants strongly appreciate the reforms and did not find deficiencies in either their design or the training.

The workshop produced five key recommendations for strengthening the financial reform in the SNNP Region:

- **Introduction of a Wereda Support Unit**
  Staff at all levels appreciated the concept of a support team from the BOFED and DOFED to assist particularly the weak or understaffed weredas in financial management.

- **Single Treasury System (STS)**
  Simplifying financial management by concentrating the financial function in the OFED was agreed to by the participants. Streamlining financial management at the wereda level was particularly stressed given the limited manpower and capacity.

- **Training**
  Participants felt that training of senior officials especially in the weredas was needed to reinforce the reforms.

- **Special Funds**
  The lack of clear instructions on how to manage the special funds being provided by MOFED for food security, HIV/AIDS, and capacity building is a major problem for the region and needs prompt resolution.

- **Logistics**
Finance offices do not have adequate supplies of finance forms or the budget to procure these. The lack of multi-part forms for receipts and payments due to an apparent shortage of such paper in the country was noted. The BOFED had been trying to procure these forms for several months but has been unable to do so because of shortages affecting the production of forms.

The January workshop demonstrated an effective approach to improving regional financial management. Once the minutes of the workshop are finalized by the BOFED, the DSA project has urged the region to share them with other regions so that the lessons and constraints to the reform can be widely shared. The DSA strongly recommends that all regions conduct such annual workshops in January or early February to brief all staff on the upcoming budget preparation and to review all areas of financial management.

- **Budget reform in Oromia Region**
  
  ---Technical Assistance
  Regular interaction between project staff and the budget reform team took place to move the budget reform forward.

  ---Budget Process
  The estimated ceilings for region sector bureaus and the estimated subsidies for weredas were finalized and dispatched to each jurisdiction. The number of budget preparation forms required was quantified and the distribution strategy for these forms were finalized.

  ---Development of Procedures
  A revised budget preparation manual with annexes (B-124 and B-125) was developed for the region and translated into Oromiffa (B-126 and B-127).

  ---Training
  Training modules for budget preparation (T-183) was designed and developed and translated into Oromiffa (T-185). In addition, the solutions to the exercises in the training module for budget preparation were prepared and translated into Oromiffa (T-186).

  In addition, members of the Budget Reform team discussed and revised the budget training strategy.

- **Budget reform in Benishangul/Gumuz**
  
  ---Technical Assistance
  Regular interaction between project staff and the budget reform team took place. Project staff visited the region to review the status of the reform, support to weak weredas, review of the BIS installation and training and the status of printing and distribution of budget preparation manuals and budget preparation forms.

  ---Budget Process

--- The DSA project minutes of the workshop have been compiled (M-36)
The estimated ceilings for region sector bureaus and the estimated subsidies for weredas were finalized and dispatched to each jurisdiction.

The number of budget preparation forms required was quantified and the distribution strategy for these forms were finalized.

---Development of Procedures
A budget preparation manual (B-122) was prepared for use by the region. The manual was translated into Amharic (B-123).

---Training
A training module for budget preparation (T-181) was also prepared and translated into Amharic (T-182). In addition, the solutions to the exercises in the training module for budget preparation were prepared (T-180). In addition, members of the Budget Reform team discussed and revised the budget training strategy.

• Budget reform in Amhara Region

---Technical Assistance
The project staff undertook visits to the region to assess the status of the reform, identify areas that required technical and financial support and to determine the nature and extent of assistance that could be provided to the region.

---Budget Process
The budget call with estimated ceilings was issued to Region Sector Bureaus.

The block grant formula is under preparation and will be finalized and approved during the next quarter. Based on this approval, the budget call with estimated subsidies will be sent to weredas and jurisdiction zones.

---Development of Procedures
BOFED agreed to work with the project to revise the budget structure for FY 1997.

C. Budget Planning Reform

• Perran Penrose’s Consultancy of January 15-30

The budget planning consultant, Perran Penrose, worked for two weeks in country and then prepared briefs for a week outside the country. The main objectives of this consultancy were:

- Initiate the budget planning reform in Amhara regional state
- Follow up activities in Tigray
- Initiate the budget planning cycle in the financial calendar in Southern Region
- Support the Federal MOFED budget department in restructuring proposals
---Visit to Amhara
The consultant spent two days in Amhara state discussing with senior officials and holding a workshop with planning staff. The BOFED has made serious efforts to initiate the budget planning reform but further work is needed to build up the skills of the staff. During this visit, Perran met with Dr. James Warner who is advising the BOFED on the intra-regional transfer formula and revenue forecasting. Perran and James discussed at length the work on the planning reform being done by the DSA and by James in Amhara. Perran prepared an Aide Memoire for the BOFED on the budget planning reform (P-58).

---Visit to Tigray
Difficulties in scheduling air travel precluded Perran from visiting Tigray during this visit. He prepared a report for the BOFED on the next steps in developing the budget planning reform (P-59).

---Visit to the SNNP region
Perran spent three days in the BOFED and extensively reviewed with the budget planning team their progress and work plan for the coming months. The region is intending to prepare a comprehensive budget-planning guide for use in training regional staff. This document will include a first attempt at a Public Expenditure Plan (PEP) and performance agreements with weredas. Perran prepared an extensive Aide Memoire for the BOFED (P-57).

---Paper on Regional Revenue Planning
Perran drafted a brief on regional fiscal planning covering: (a) forecasting the transfer from the federal government, (b) forecasting regional revenues, (c) tax planning, (d) revenue assignment to regional and sub-regional governments and (e) tax assignments to sub-regional governments (P-60).

---Brief to the Budget Consolidation Department of MOFED
Perran drafted a brief for the Budget Consolidation Department on restructuring the budget and budget planning functions of MOFED.

D. Information Systems

- Meeting with Head of Information Technology of the MOCB

The project met with Ato Bekele, the Head of ICT Directorate, at the Ministry of Capacity Building in early January. The purpose of the meeting was to brief the Ministry on the information technology activities of the DSA Project. Considerable discussion focused on the capabilities of the IBEX system to operate on the government’s new wide area satellite based infrastructure. Ato Bekele was encouraged with IBEX since it would be one, if not the first, application to use the new GovNet infrastructure.

• Strategic IT Plan

An information technology (IT) strategy was developed for the next phase of the DSA Project (IT-002). The strategy addressed the pacing, sequencing and management of all project IT activities. It also addressed the risks the project faced from an IT perspective, and discussed ways in which to mitigate these risks.

• Management of the IT Subcontract

The information technology subcontract was assessed and reviewed by the project in February. The assessment determined what deliverables were pending, and improved the way new contracts were developed and written. The result of the assessment has been a clearer definition of tasks and deliverables, for new contracts, for both the project and the subcontractor.

The following IT work was contracted in this quarter:

- IBEX – BIS Module – The first phase development of IBEX (Integrated Budget and Expenditure System) is comprised of the budget preparation functionality found in BIS. This contract included the development and testing of this functionality.

- Oromia BIS Training – staff from each zone in Oromia were trained on BIS in January and February so that zones can enter and consolidate their wereda budget data for FY 1996. A total of 55 people were trained, with 3 to 5 people participating from each zone.

- Upgrade of the BDA in CAD – A new version of BDA, version 3.1, was developed and released for the Central Accounts Department of MOFED. This version upgraded the software to run on a more robust database solution called Microsoft SQL Server 2000.

- BIS Rollout to 15 Federal Public Bodies – BIS v2.1 was rolled out to 15 Federal public bodies. This rollout included the customization of the software for Public Bodies, training of staff, software installation and, follow-on support.

- BDA Rollout to 6 Federal Public Bodies – BDA 3(B) was rolled out to 6 Federal public bodies. This rollout included the customization of the software for public bodies, training of staff, software installation and, follow-on support.

• BDA upgraded in the CAD

The BDA installation in the Central Accounts Department (CAD) in MOFED experienced some problems because of the limitations of MS Access Relational Data Base Management System (RDBMS). To correct this problem a new version of BDA 3.1 was developed and released that operate on MS SQL Server, a much more powerful, enterprise-class RDBMS.
• Presentation to MOFED and MOCB on the DSA Strategy and Systems

At the request of H.E. Minister Sufian Ahmed of the MOFED, the DSA Project presented its strategy for information technology (IT-003, IT-004). The DSA project presented what it was doing in terms of information systems. The presentation included discussions on a high level IT strategy and approach, detailed discussions of the existing and proposed DSA systems, as well as a demonstration of the BIS/BDA applications by Ato Ephrem Getachew from the Tigray BOFED.

• Accounts Reform

BDA 3(B) was rolled out to seven federal public bodies. This package, specifically developed for public bodies, includes functionality for accounts and budget control. The system was implemented in the following public bodies: MOFED, Black Lion Hospital, Ministry of Water Resources, Ministry of Education, Social Security Authority, Ministry of National Defense, and the Central Statistics Authority.

• Budget Reform

Oromia Region received BIS training for the consolidation of the FY 1996 wereda budgets, and to build capacity at zones for the processing of the FY 1997 budget at zones. Fifty-six experts were trained from the 14 zones in the Oromia Regional State. This training took place between January 29th 2004 and February 21st 2004.

The BIS was rolled out to 16 federal public bodies for the preparation of their FY 1997 budget. Thirty-two staff (two from each public body) received two days of training each, and are processing their budget submissions using the BIS.

The PIP systems was implemented in MOFED in February and was used to successfully enter all FY 1996 PIP data.

• Office Space

Because of the expansion of the IT staff and the lack of additional office space, the project received some temporary office space on the 5th floor of the MOFED. This space has been used to house the IT staff of the project, including the IBEX development team.

E. Other Activities

• Revision of the Strategy and Action Plan for Budget Planning, Budget and Accounts Reform

In early February, the MOFED discussed with the DSA Project additional requirements to proposed design of the Phase 4 extension of the DSA project. The original design document prepared by the DSA project at the request of the
MOFED, was submitted to MOFED on September 1, 2003 (M-29). The design was for 26 months with the principal deliverables of completing the budget and accounts (transaction reforms) in the four large regions and one small region. It also provided for the development of a budget-planning pilot in the SNNP region.

MOFED in early February requested the DSA project to revise its design to expand implementation to include all regions and to conduct an assessment of Dire Dawa and Addis Ababa. The request was further expanded to include implementation of these reforms in Dire Dawa and Addis Ababa. On February 23rd the DSA project submitted a revised proposal to MOFED based on these new requirements (M-38).

- Hiring of additional staff

To manage the growing demands of the reform, the project hired two additional staff during the reporting period.

  ➢ Ato Abaya Terfassa (B.A.)  
  With a B.A. in accounting and 26 years of professional experience including 4 years in the Oromia region BOFED, Ato Abaya is working on the budget and accounts reforms of Oromia.  

  ➢ Ato Essayas Tekle Giorgis (B.A.)  
  With a B.A. in accounting and 15 years of professional experience including 2 years in the Addis Ababa administration, Ato Essayas is assisting the project on the budget and accounts reforms in all regions.

- Financial Reform Bulletin

The “Financial Reform Bulletin” is a monthly newsletter issued by the DSA project and focusing on major financial management reform activities. The project’s objective is to provide periodic, brief and up-to-date information to readers in an attempt to strengthen coordination and provide greater awareness of the various financial reform activities being carried out in regions and at federal level.

The project strongly encourages regional finance bureaus as well as the Ministry of Finance and Economic Development to participate in this venture by sending short articles that provide information on the reform.

The first publication of the “Financial Reform Bulletin” was issued at the end of February 2004. The March/April issue will be released this week under a new title: “The Bottom Line”.

"DSA Quarterly Report 28: January to March 2004"
III. OUTSTANDING ISSUES

• Delay in Deciding the Project Extension

The third quarter and the first month of the fourth quarter (April) are critical months in the financial reform calendar. During this window, most financial reform activities are executed especially the high cost activities of training and computer systems installation. The delay in making a decision on an extension of the project meant that the project did not have adequate funding for the many of the federal and regional activities. Approximately $850,000 of activities were unfunded for this fiscal year and either will be cancelled or rescheduled for next fiscal year funds permitting. The project has been deluged with requests from regions to fund key reform activities for the preparation of FY 1997 budget.

• Failure of Regional BOFEDs to submit Action Plans for the Budget Planning Reform

In the December 2003 workshop on budget planning the project requested that regions return and prepare an action plan on what they intended to do in budget planning for the preparation of the FY 1997 budget. Except for the SNNP region, no other region submitted an action plan. It is extremely difficult for the project to assist regions in this activity and schedule technical assistance if they cannot develop work plans and commit adequate staff resources.

• Finalization of Revenue Codes

CAD has circulated the draft codes for revenue accounts to be used in FY 1997 to various users at the Federal Government level. It is critical that these codes are finalized promptly and circulated to all prior to FY1997.

• Information on Customs Payments

Regional BOFEDs are waiting for information from MOFED on customs payments made on their behalf by MOFED. Without this information, the BOFEDs cannot close their FY 1995 accounts.

• Handling of Special Funds

The project provided the CAD with a document on the Handling of Special Funds (A-75). By the end of this reporting period, no feedback has been received from MOFED on this issue. It is critical that these 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.

• Shortage of Office Space

The project has been requesting MOFED for additional office space for over two years. During this reporting period, the project hired two additional staff to assist in the expanding reforms in Amhara, Oromia and Benishangul/Gumuz. Overcrowding is now critical and it is interfering with the work of the project. The
project needs to add additional staff but can not do so because of space limitations. When external consultants visit they must work off site because the project has no facilities. The extensive documentation managed by the project is not accessible because of the limits of office space. The project offices also experience frequent power cuts, as these offices are not connected to the MOFED generator.

The most recent efforts to obtain office space were a letter to the Minister of December 4, 2003 and a letter of February 9th 2004 to the EMCP coordinator (Ato HaileGiorgis Tereffe).

The contract between USAID and Harvard University clearly specifies that the GFDRE and its regional affiliates provide “office space for the technical advisors in their assigned organizations.” This complementary support by the Government is not being provided and is significantly affecting the effectiveness of the project.
### ANNEX 1: GOVERNMENT STAFF TRAINED DURING THE REPORTING PERIOD

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<td><strong>AMHARA:</strong> REFRESHER TRAINING IN THE NEW ACCOUNTING SYSTEM FOR SELECTED WEREDA, ZONE AND REGION ACCOUNTANTS - 3-DAY TRAINING PROGRAM</td>
<td>135</td>
<td>March 12 – March 14, 2004</td>
</tr>
<tr>
<td><strong>SNNPR:</strong> REFRESHER TRAINING IN THE NEW ACCOUNTING SYSTEM FOR WEREDA AND ZONE TRAINERS - 3-DAY TRAINING PROGRAM</td>
<td>28</td>
<td>March 18 – March 20, 2004</td>
</tr>
<tr>
<td><strong>SNNPR:</strong> REFRESHER TRAINING IN THE NEW ACCOUNTING SYSTEM FOR WEREDA, ZONE AND REGION ACCOUNTANTS - 3-DAY TRAINING PROGRAM</td>
<td>270</td>
<td>March 26 – March 28, 2004</td>
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<tr>
<td><strong>SNNPR:</strong> TRAINING OF TRAINERS PROGRAM FOR WEREDA, ZONE AND REGION TRAINERS IN BUDGET PLANNING</td>
<td>300</td>
<td>March 30 – April 1, 2004</td>
</tr>
<tr>
<td><strong>TIGRAY:</strong> TRAINING OF OFED HEADS AND BUDGET PLANNING EXPERTS - 3-DAY TRAINING PROGRAM</td>
<td>95</td>
<td>March 30 – April 1, 2004</td>
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<tr>
<td><strong>TIGRAY:</strong> TRAINING OF ACCOUNTANTS IN THE NEW ACCOUNTING SYSTEM - 7-DAY TRAINING PROGRAM</td>
<td>62</td>
<td>April 3 – April 9, 2004</td>
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<tr>
<td><strong>TOTAL NUMBER OF GOVERNMENT STAFF</strong></td>
<td>1,024</td>
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## 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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</thead>
<tbody>
<tr>
<td><strong>COUNTRY-WIDE:</strong> MODULE 1 ACCOUNTS TRAINING INVOLVING 8 REGIONAL MANAGEMENT INSTITUTES AND THE ETHIOPIAN CIVIL SERVICE COLLEGE</td>
<td>4,875</td>
<td>Oct 98 - Nov 2001</td>
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<tr>
<td><strong>FEDERAL:</strong> 2-DAY BIS TRAINING IN PREPARATION OF THE EFY 94 BUDGET DATA</td>
<td>43</td>
<td>March 2001</td>
</tr>
<tr>
<td><strong>FEDERAL:</strong> 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><strong>SNNPR:</strong> BUDGET ROLLOUT - 3-DAY PILOT COURSE</td>
<td>45</td>
<td>Jan 2002</td>
</tr>
<tr>
<td><strong>SNNPR:</strong> BUDGET PREPARATION 3-DAY REGION - WIDE TRAINING</td>
<td>1245</td>
<td>Feb 2002</td>
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<tr>
<td><strong>FEDERAL:</strong> ACCOUNTS REFORM 9-DAY TRAINING IN MODULE 3</td>
<td>1,081</td>
<td>May - Sept. 2002</td>
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<tr>
<td><strong>SNNPR:</strong> 2-DAY BIS TRAINING</td>
<td>18</td>
<td>April 10-17 2002</td>
</tr>
<tr>
<td><strong>FEDERAL:</strong> 2-DAY BIS TRAINING</td>
<td>73 (BIS VERSION I) 18 (BIS VERSION II)</td>
<td>April 19 - 25, 2002</td>
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<tr>
<td><strong>SNNPR:</strong> BUDGET EXECUTION (4-DAY) TRAINING</td>
<td>2330</td>
<td>May 2002</td>
</tr>
<tr>
<td>LEVEL I</td>
<td>65</td>
<td>May - June 2002</td>
</tr>
<tr>
<td>LEVEL II</td>
<td>765</td>
<td>June - July 2002</td>
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<td>LEVEL III</td>
<td>1500</td>
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<td><strong>AMHARA:</strong> BUDGET EXECUTION (4-DAY) TRAINING</td>
<td>2872</td>
<td></td>
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<tr>
<td>LEVEL I</td>
<td>262</td>
<td>July 2002</td>
</tr>
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<td>LEVEL II</td>
<td>2610</td>
<td>August 2002</td>
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<td><strong>TIGRAY:</strong> BUDGET EXECUTION (10-DAY) TRAINING</td>
<td>578</td>
<td>August 2002</td>
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<td>LEVEL I</td>
<td>50</td>
<td>Sept – Oct 2002</td>
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<tr>
<td>LEVEL II</td>
<td>528</td>
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<td><strong>FEDERAL:</strong> 2-DAY BIS TRAINING</td>
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<td>Feb 6 - March 18, 2003</td>
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<td>TRAINING ACTIVITIES – FEDERAL &amp; REGIONS</td>
<td>NUMBER OF PARTICIPANTS Trained</td>
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<tr>
<td>----------------------------------------</td>
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<tr>
<td>SNNPR: TRAINING OF WEREDA, ZONE AND REGION ACCOUNTANTS IN THE NEW ACCOUNTING SYSTEM - 20-DAY TRAINING PROGRAM</td>
<td>112</td>
<td>Feb 17 - April 25, 2003</td>
</tr>
<tr>
<td>AMHARA: BUDGET PREPARATION AND MANAGEMENT TRAINING TO BUDGET EXPERTS IN ZONES, WEREDAS AND AT REGIONAL LEVEL - 5-DAY TRAINING PROGRAM</td>
<td>3,495</td>
<td>Feb 25 – April 30, 2003</td>
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<td>SNNPR: TRAINING OF WEREDA, ZONE AND REGION ACCOUNTANTS IN THE NEW ACCOUNTING SYSTEM - 10-DAY TRAINING PROGRAM</td>
<td>150</td>
<td>March 17 - April 11, 2003</td>
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<tr>
<td>TIGRAY: BUDGET PREPARATION AND MANAGEMENT TRAINING TO CORE TEAM AND WEREDA TRAINERS - 4-DAY TRAINING PROGRAM</td>
<td>100</td>
<td>March 2003</td>
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<tr>
<td>OROMIA: BUDGET PREPARATION AND MANAGEMENT TRAINING TO CORE TEAM AND ZONE AND WEREDA BUDGET STAFF - 4-DAY TRAINING PROGRAM</td>
<td>520</td>
<td>March 25 – 28 &amp; April 14 - 22, 2003</td>
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<tr>
<td>ADDIS ABABA: BUDGET PREPARATION AND MANAGEMENT TRAINING TO BUDGET EXPERTS - 4-DAY TRAINING PROGRAM</td>
<td>30</td>
<td>April 1 - 4, 2003</td>
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<td>SNNPR: BUDGET PREPARATION AND MANAGEMENT TRAINING TO CORE BUDGET TEAM - 4-DAY TRAINING PROGRAM</td>
<td>12</td>
<td>April 10 - 13, 2003</td>
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<td>SNNPR: 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>SNNPR: BUDGET PREPARATION AND MANAGEMENT TRAINING TO BUDGET STAFF IN WEREDA, ZONE AND REGION - 4-DAY TRAINING PROGRAM</td>
<td>1404</td>
<td>April 21 – 24 &amp; May 14 - 17, 2003</td>
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<td>TIGRAY: TRAINING OF CORE ACCOUNTS TEAM IN THE NEW ACCOUNTING SYSTEM - 20-DAY TRAINING PROGRAM</td>
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<td>April 21 – May 9, 2003</td>
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<td>SNNPR: TRAINING OF WEREDA, ZONE AND REGION ACCOUNTANTS IN THE NEW ACCOUNTING SYSTEM - 20-DAY TRAINING PROGRAM</td>
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<td>April 28 – June 9, 2003</td>
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<tr>
<td>TRAINING ACTIVITIES – FEDERAL &amp; REGIONS</td>
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<td>TRAINING PERIOD</td>
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<tr>
<td>----------------------------------------</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>
<td>2350</td>
<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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<tr>
<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>
<td>47</td>
<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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<tr>
<td>SNNPR: 3-DAY BIS TRAINING FOR TECHNICAL SUPPORT STAFF</td>
<td>8</td>
<td>June 2003</td>
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<tr>
<td>AMHARA: 2-DAY BIS TRAINING FOR BUDGET DATA ENTRY CLERKS AND EXPERTS</td>
<td>53</td>
<td>June 2003</td>
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<tr>
<td>AMHARA: 3-DAY BIS TRAINING FOR TECHNICAL SUPPORT STAFF</td>
<td>10</td>
<td>June 2003</td>
</tr>
<tr>
<td>TIGRAY: 2-DAY BIS TRAINING FOR BUDGET DATA ENTRY CLERKS AND EXPERTS</td>
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<td>June 2003</td>
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<tr>
<td>TIGRAY: 3-DAY BIS TRAINING FOR TECHNICAL SUPPORT STAFF</td>
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<td>June 2003</td>
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<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>
</tr>
<tr>
<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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## Training Activities – Federal & Regions

<table>
<thead>
<tr>
<th>Training Activities</th>
<th>Number of Participants Trained</th>
<th>Training Period</th>
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<tbody>
<tr>
<td><strong>Tigray:</strong> 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><strong>Oromia:</strong> &quot;Closure&quot; Training of Wereda and Zone Accounts Staff - 3-Day Training Program</td>
<td>224</td>
<td>August 21 – 27, 2003</td>
</tr>
<tr>
<td><strong>Tigray:</strong> 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>
</tr>
<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>
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<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>Amhara:</strong> Refresher Training in the New Accounting System for Selected Wereda, Zone and Region Accountants - 3-Day Training Program</td>
<td>134</td>
<td>March 8 – March 10, 2004</td>
</tr>
<tr>
<td><strong>Amhara:</strong> Refresher Training in the New Accounting System for Selected Wereda, Zone and Region Accountants - 3-Day Training Program</td>
<td>135</td>
<td>March 12 – March 14, 2004</td>
</tr>
<tr>
<td><strong>SNNPR:</strong> Refresher Training in the New Accounting System for Wereda and Zone Trainers - 3-Day Training Program</td>
<td>28</td>
<td>March 18 – March 20, 2004</td>
</tr>
<tr>
<td><strong>SNNPR:</strong> Refresher Training in the New Accounting System for Wereda, Zone and Region Accountants - 3-Day Training Program</td>
<td>270</td>
<td>March 26 – March 28, 2004</td>
</tr>
<tr>
<td><strong>SNNPR:</strong> Training of Trainers Program for Wereda, Zone and Region Trainers in Budget Planning</td>
<td>300</td>
<td>March 30 – April 1, 2004</td>
</tr>
<tr>
<td><strong>Tigray:</strong> Budget Training of OFED Heads and Budget Planning Experts - 3-Day Training Program</td>
<td>95</td>
<td>March 30 – April 1, 2004</td>
</tr>
<tr>
<td><strong>Tigray:</strong> Training of Accountants in the New Accounting System - 7-Day Training Program</td>
<td>62</td>
<td>April 3 – April 9, 2004</td>
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</tbody>
</table>

**Total Number of Government Staff:** 27,903
## 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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#### E. Public Investment/Expenditure Reform

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>P-57</td>
<td>&quot;Aide Memoire - SNNPR Planning Reform” by Perran Penrose, January 2004</td>
</tr>
<tr>
<td>P-58</td>
<td>&quot;Aide Memoire - Amhara Planning Reform” by Perran Penrose, January 2004</td>
</tr>
<tr>
<td>P-59</td>
<td>&quot;Tigray Planning Reform – Next Steps” by Perran Penrose, January 2004</td>
</tr>
<tr>
<td>P-60</td>
<td>&quot;Regional Revenue Planning&quot; by Perran Penrose, January 2004</td>
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</table>
### G. Training Strategy for Accounts, Budget, Public Investment/Expenditure Planning

<table>
<thead>
<tr>
<th>Code</th>
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### H. Miscellaneous Reports

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

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

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<tr>
<td>IT-BIS-12</td>
<td>“Budget Information System – BIS V2.1 – Exercise for Public Bodies”, March 2004</td>
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<tr>
<td>IT-BIS-14</td>
<td>“Budget Information System – BIS V2 – User’s manual ” [AMHARIC VERSION], March 2004</td>
</tr>
<tr>
<td>IT-BIS/BDA –1</td>
<td>“BIS-BDA System Administrator Training Manual” March 2004</td>
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</tbody>
</table>

**DSA Quarterly Report 28: January to March 2004**

IT-001  Information Technology Brief for meeting with MOCB ICT Head, January 08, 2004

IT-002  Phase IV Strategic IT Plan, February 3, 2004

IT-003  DSA Information Systems presentation to MOFED and MOCB, March 12, 2004

IT-004  DSA Information Systems presentation to MOFED and MOCB, March 12, 2004. [Amharic version]

IT-005  Overview of the DSA Information Systems, March 17, 2004

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

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### B. Budget Reform

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


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


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

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

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

“FY1995 Requested Budget for the FDRE, Volume II, Budget Details.” English Version

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

"SNNPR Budget Reform: Cycle 1 Budget Request: Sidama zone and its woredas". June 2002

"SNNPR Budget Reform: Cycle 1 Budget Request: Sheka zone and its woredas". June 2002

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

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

"SNNPR Budget Reform: Cycle 1 Budget Request: Dawuro zone and its woredas". June 2002

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

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

"SNNPR Budget Reform: Cycle 1 Budget Request: Gurage zone and its woredas". June 2002

"SNNPR Budget Reform: Cycle 1 Budget Request: Kembata & Tinbaro zone and its woredas". June 2002

"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

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". [AMHARI VERSION], March 2003.


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


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

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

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

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

B-106 "EFY 1996 Federal Recommended Budget" – (Short Brief) [AMHARI 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>
<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)&quot; by Fernando Fernholz, September 1999.</td>
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</table>

## E. Public Investment/Expenditure Reform

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


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.


(March 20, 2000: Third Revision _ consolidated document)

(First Revision _ February 3, 2000)


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


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