Decentralization Support Activity Project

The DSA Project is implemented by Harvard University and funded by Development Cooperation Ireland, The Netherlands’ Embassy and the United States Agency for International Development (USAID)
CONTENTS

I. KEY ACTIVITIES OF THE REPORTING PERIOD ................................................................. 1

II. CORE ACTIVITIES ......................................................................................................... 2

A. Accounts Reform ............................................................................................................ 2
   • Accounts reform in the Federal Government ............................................................ 2
   • Accounts reform in SNNP region ............................................................................. 3
   • Accounts reform in Amhara region .......................................................................... 4
   • Accounts reform in Tigray region ............................................................................ 7
   • Accounts reform in Oromia region .......................................................................... 7
   • Accounts reform in Addis Ababa ............................................................................ 8

B. Budget Reform ................................................................................................................ 9
   • Budget reform in the Federal Government ............................................................... 9
   • Budget reform in Tigray region ................................................................................. 9
   • Budget reform in SNNP region ............................................................................... 9
   • Budget reform in Oromia region ............................................................................. 9
   • Budget reform in Amhara region ............................................................................ 10
   • Budget reform in Benishangul Gumuz region ......................................................... 11
   • Budget reform in Addis Ababa ............................................................................... 11

C. Planning Reform .......................................................................................................... 12
   • Planning the budget in SNNPR ................................................................................ 12
   • The new transfer system .......................................................................................... 12
   • Preparing for the REPR ........................................................................................... 12

D. Information Technology ............................................................................................... 13
   • BIS and BDA processing at Federal ......................................................................... 13
   • BIS and BDA rollout in SNNP region ...................................................................... 13
   • BDA rollout in Oromia region .................................................................................. 13
   • BDA rollout in Amhara region ................................................................................ 14
   • BIS processing at the Addis Ababa City Government ............................................. 14
   • BIS rollout in Benishangul Gumuz region ............................................................... 14
   • IBEX ........................................................................................................................... 14
   • Other .......................................................................................................................... 14

E. Other Issues .................................................................................................................. 15
   • Preparation of a Proposal for Phase 4 of the DSA Project ....................................... 15
• Memorandum of Understanding signed between four governments to extend the
  DSA project activities ................................................................. 16

III. OUTSTANDING ISSUES ........................................................................................................... 17
• Oromia Cabinet decision on single pool and recruitment of qualified staff .......... 17
• Handling of Special Funds ......................................................................................................... 17
• Pilot Introduction of Zero Balance Bank Account System by MOFED ............... 17

ANNEX 1: ........................................................................................................................................ 18
GOVERNMENT STAFF TRAINED DURING THE REPORTING PERIOD ........................................ 18
ANNEX 2: .................................................................................................................................... 19
GOVERNMENT STAFF TRAINED TO DATE ............................................................................ 19
ANNEX 3 ..................................................................................................................................... 25
NEW REPORTS PRODUCED DURING THE REPORTING PERIOD ........................................ 25
A. Accounts Reform .................................................................................................................. 25
B. Budget Reform ...................................................................................................................... 26
E. Public Investment/Expenditure Reform .................................................................................. 26
G. Training Strategy for Accounts, Budget, Public Investment/Expenditure Planning .... 27
H. Miscellaneous Reports .......................................................................................................... 28
J. Information Technology .......................................................................................................... 29
M. Outside Reports involving the DSA Project ........................................................................ 29

ANNEX 4 ..................................................................................................................................... 30
PROJECT REPORTS TO DATE ................................................................................................. 30
A. Accounts Reform .................................................................................................................. 30
B. Budget Reform ...................................................................................................................... 36
C. Cash Management .................................................................................................................. 48
D. Debt Management ................................................................................................................ 48
E. Public Investment/Expenditure Reform .................................................................................. 48
F. Policy Advice to the Prime Minister’s Office ......................................................................... 53
G. Training Strategy for Accounts, Budget, Public Investment/Expenditure Planning .... 54
H. Miscellaneous Reports .......................................................................................................... 71
I. Project Quarterly Reports ...................................................................................................... 74
J. Information Technology .......................................................................................................... 76
K. Computer Media .................................................................................................................... 81
L. Minutes of the Project Steering Committee ......................................................................... 81
M. Outside Reports involving the DSA Project ........................................................................ 82
## ACCRONYMS

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BDA 2.0</td>
<td>Budget Disbursement and Accounts System (for the existing three series chart of accounts and existing single entry cash accounting system)</td>
</tr>
<tr>
<td>BDA 3.1</td>
<td>Budget Disbursement and Accounts System SQL Server version of BDA 3 (B)</td>
</tr>
<tr>
<td>BIS</td>
<td>Budget Information System</td>
</tr>
<tr>
<td>BOFED</td>
<td>Bureau of Finance and Economic Development</td>
</tr>
<tr>
<td>CAD</td>
<td>Central Accounts Department of the Ministry of Finance and Economic Development</td>
</tr>
<tr>
<td>CSRP-CO</td>
<td>Civil Service Reform Program Coordination Office</td>
</tr>
<tr>
<td>FY</td>
<td>Financial Year</td>
</tr>
<tr>
<td>MOFED</td>
<td>Ministry of Finance and Economic Development</td>
</tr>
<tr>
<td>REPR</td>
<td>Regional Economic Policy Review</td>
</tr>
<tr>
<td>RSB</td>
<td>Regional Sector Bureau</td>
</tr>
<tr>
<td>STS</td>
<td>Single Treasury System</td>
</tr>
<tr>
<td>SNNP</td>
<td>Southern Nations, Nationalities and Peoples</td>
</tr>
</tbody>
</table>
I. KEY ACTIVITIES OF THE REPORTING PERIOD

- Revenue codes for FY 1997 were finalized and distributed to regions.

- Budget preparation training was delivered to 6,590 staff in Oromia region.

- Budget preparation training was delivered to 787 staff in Benishangul Gumuz region.

- The single pool/single treasury accounts procedures manuals and training modules were finalized for Amhara region and a Training of Trainers course was provided to 26 core trainers.

- The single pool/single treasury accounts procedures manuals and training modules were finalized for SNNP region and a Training of Trainers course was provided to 32 core trainers.

- The project held meetings with key officials from Addis Ababa to discuss the status of the budget and accounts reforms and identify the next steps.

- The project was extended for 29 months to complete the budget and accounts reforms throughout the country.
II. CORE ACTIVITIES

A. Accounts Reform

- Accounts reform in the Federal Government

--- Reporting for FY 1994
The draft federal report is under preparation and is being reviewed prior to its finalization. All regions have submitted FY 1994 accounts to the Central Accounts Department. CAD is reconciling the regional reports for loan, assistance and subsidy. Data entry into BDA 3.1 will commence when the regional accounts for FY 1995 are reconciled.

CAD has requested DSA for IT support to consolidate FY 1994 accounts

--- Reporting for FY 1995
Of the 170 reporting entities that are required to submit monthly reports to CAD for the FY 1995:

- 167 have submitted all monthly reports.
- 3 have submitted no monthly reports.

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

--- Reporting for FY 1996
Of the 166 reporting entities that are required to submit monthly reports to the CAD for the FY 1996:

- 70 have submitted all monthly reports up to May.
- 60 have submitted all monthly reports up to April.
- 10 have submitted monthly reports up to March.
- 3 have submitted monthly reports up to February.
- 4 have submitted monthly reports up to January.
- 1 has submitted monthly reports up to December.
- 2 have submitted monthly reports for at least 3 months.
- 2 has submitted monthly reports for July.
- 14 have submitted no reports.
• Accounts reform in SNNP region

---Reporting for FY 1995
BOFED is working to close FY 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 February - 41 out of the 55 RSBs have reported up to April
  ➢ All of the 112 weredas have submitted reports up to February
  ➢ 102 of the 112 weredas have submitted reports up to April
  ➢ 11 of the 112 weredas have submitted reports up to May

---Training
The project provided a training of trainers course in single pool/single treasury accounting system, to 32 trainers, at the Regional Management Institute in Awassa, from June 14th to June 20th. 13 trainers (10 from zones and 3 from BOFED) were selected to deliver this training (Level 2 training) to zone and wereda staff. The training schedules for the Level 2 training is planned as follows:

Training dates: Upon completion of staff assignment at the single pool

# Participants to be trained as trainers: 272 (2 each from 13 Zones, 19 urban weredas and 104 weredas)

Class size: Maximum 40 in each class

The 272 Level 2 trainee trainers will then deliver training to accounts staff at respective zones and weredas. The training schedules for the training of accounts staff at zones and weredas (Level 3) has been decided by the Accounts Reform Team is as follows:

Training dates: Upon completion of staff assignment at the single pool

# Accounts staff to be trained: To be quantified upon approval by the region’s Civil Service
Commission of the proposed pool organizational structure

---Development of procedures
The single pool/single treasury accounts manual for wereda and zone (A-83) was designed and developed in conjunction with the region’s Accounts Reform Team.

In addition, the following training materials were designed:

- Procedures and Exercise: T-193
- Forms: T-194
- Overheads: T-195
- Case Solutions for trainers: T-196 (Hard Copy)
- Case Solutions for trainers: T-197 (Overheads)

The Accounts Reform Team is translating the above materials into Amharic.

---Implementation of the single pool/single treasury system
To implement the single pool/single treasury system, the completion of the following key next steps in a timely manner are critical:

- Translation of training modules and procedural manuals
- Written assignment of staff to single pool by the Civil Service Commission
- Selection of appropriate assigned staff who possesses the requisite experience and technical skills to attend the Level 2 TOT course
- Procurement of forms, registers and ledgers required to implement the new system
- Opening of independent bank accounts to operate the accounts for sub agencies of region sector bureaus located in zones and weredas
- Closure of pools
- Closure of sector office bank accounts

- Accounts reform in Amhara region

---Reporting for FY 1995
BOFED is working to close the FY 1995 accounts.

---Reporting for FY 1996
  - 19 of the 26 reporting units have reported up to May.
➢ 7 of the 26 reporting units have reported up to April.
➢ 78 of the 114 weredas have submitted reports up to May
➢ 31 of the 114 weredas have submitted reports up to April
➢ 5 of the 114 weredas have submitted reports up to March

---Development of procedures
The single pool/single treasury accounts manual for wereda and zone (A-80) and chart of accounts (A-82) was designed and developed for the region in conjunction with the Accounts Reform Team.

The following training materials were also designed and developed:

➢ Procedures and Exercise T –188
➢ Forms: T - 189
➢ Overheads: T - 190
➢ Case Solutions for trainers T – 191 (Hard Copy)
➢ Case Solutions for trainers T – 192 (Overheads)

The Accounts Reform Team is translating the above materials into Amharic

---Training
The project delivered a TOT course in the single pool/single treasury accounting system to 26 staff from May 31st to June 7th at the Ghion Hotel in Bahir Dar. After the training, the Accounts Reform Team selected 10 trainers (6 from zones and 4 from BOFED) to deliver the next level of the TOT course. The training schedules for the Level 2 TOT for zone and wereda trainers is as follows:

Training dates: July 12th to 18th

# staff to be trained: 248 (2 from each zone and wereda)

Class size: Maximum 40 in each class

The 248 Level 2 trainers identified above will deliver training to accounts staff at zones and weredas. The training schedules for the training of accounts staff at zones and weredas is as follows:

Training dates: July 24th to 30th

# staff to be trained: 1,240 (10 from each zone and wereda)
Class size: Maximum 10 in each class
---Implementation of the single pool/single treasury system
To implement the single pool/single treasury system, the completion of the following key next steps in a timely manner is critical:

- Translation of training modules and procedural manuals
- Written assignment of staff to single pool by the Civil Service Commission
- Selection of appropriate assigned staff who possesses the requisite experience and technical skills to attend the Level 2 TOT course
- Procurement of forms, registers and ledgers required to implement the new system
- Opening of independent bank accounts to operate the accounts for sub agencies of region sector bureaus located in zones and weredas
- Closure of pools
- Closure of sector office bank accounts

• Accounts reform in Tigray region

---Reporting for FY 1995
All activities related to the closure of FY 1995 accounts have been completed. BOFED is reconciling its FY 95 accounts with MOFED

---Reporting for FY 1996:
  ➢ All weredas have submitted reports up to March
  ➢ All 47 Region sector bureaus at the region have reported up to April
  ➢ 39 of the 47 weredas have submitted reports up to April
  ➢ 8 of the 47 weredas have submitted reports up to May

• Accounts reform in Oromia region

---Reporting for FY 1995
  ➢ All 197 weredas have submitted the accounts to BOFED.
  ➢ All zones have submitted the accounts to BOFED
  ➢ All region sector bureaus have submitted the accounts to BOFED
The FY 1995 accounts reports are being processed by BOFED using BDA 2.0.

The project delivered and installed 3 computers and 1 printer at BOFED to support and facilitate the processing of the FY 1995 accounts.

---Development of procedures
BOFED has submitted a recommendation to the Regional Cabinet to consider the decision to implement the single pool/single treasury system. The Cabinet has not yet made its decision in this regard.

- Accounts reform in Addis Ababa

The project submitted a terms of reference to provide support for the accounts reform. The overall scope of the terms of reference is to conduct a joint assessment of the accounts reform implemented by Addis Ababa in FY 1996 and develop and implement recommendations to resolve issues identified during the assessment and improve the overall quality of the reform in future.

The project staff met with key officials of Addis Ababa to discuss the plan of action for the assessment of the accounts reform in Addis Ababa. It was decided to conduct the joint assessment in July 2004.
B. Budget Reform

• Budget reform in the Federal Government

---Budget process
The budget hearing for region sector bureaus was completed. MOFED prepared the Federal recommended budget for FY 1997 using BIS (B-128) and submitted it to the Council of Ministers for approval. The Council of Ministers endorsed the recommended budget – FY1997 Federal Negarit Gazeta of the Federal Democratic Republic of Ethiopia (B–129) and sent it to the House of Peoples Representatives for approval. The House of Peoples Representatives has approved the recommended budget. The final ceilings have been sent to all regions. The project assisted MOFED with the revision of revenue codes for FY 1997 (OR–31). The revised revenue codes were circulated by MOFED to all regions.

• Budget reform in Tigray region

---Budget process
The budget hearing for region sector bureaus was completed. BOFED prepared the recommended budget using BIS and submitted it to the Regional Cabinet for approval. The Cabinet approved the recommended budget and has sent it to the Regional Council for approval. The Regional Council has approved the budget.

• Budget reform in SNNP region

---Budget process
The budget hearing for region sector bureaus was completed. BOFED prepared the recommended budget using BIS and submitted it to the Regional Cabinet for approval. The Cabinet approved the recommended budget and has sent it to the Regional Council for approval. The Regional Council has approved the budget.

• 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
Budget preparation forms were distributed to all zones and weredas. The Regional Cabinet approved the formula for allocation of blocked grants to weredas.
The budget hearing for region sector bureaus was completed and the recommended budget for region sector bureaus was submitted to the Regional Cabinet for review and comment.

The Cabinet reviewed the recommended budget and provided comments to BOFED. Accordingly, a revised recommended budget was submitted by BOFED to the Regional Cabinet for approval at the end of the quarter. The Regional Council has approved the budget. Accordingly BOFED has notified the subsidies to each wereda. The weredas are processing their budget to be approved by the wereda council.

---Training
A total of 6,590 staff were trained on budget preparation as described below. The training modules were printed by the project. The project also assisted with the region wide distribution of the training materials.

The project delivered a TOT course on budget preparation and management for 24 core trainers (10 from BOFED and 14 from zones), from April 1st to 4th, at Global Hotel.

Level 2 training (3 trainers from each Zone and 2 trainers from each wereda) was delivered to 429 trainers. Staff from the project supported the Level 2 training.

Level 3 training was delivered to 6,137 staff from zones and weredas. Training for about 260 staff from region sector bureaus was not provided by BOFED as these staff were trained on the budget reform at the start of FY 1996.

---Processing of the FY1996 Budget Book
Budget data for FY 1996 was processed using BIS for 197 weredas and 14 zones. The outputs were compared with the Negarit Gazette and appropriate corrections are being made. The budget book for FY 1996 should be produced in August.

- Budget reform in Amhara region

---Technical assistance
The project staff undertook visits to the region to support the reform. The action plan was reviewed with the budget reform team and a revised action plan was prepared.

---Budget process
The project assisted with the quantification of the number of budget preparation forms that were required to be printed. The project also assisted with the printing of these forms.
The budget preparation forms were distributed to different jurisdictions within the region. The block grant formula for weredas was finalized. BOFED is in the process of notifying the final subsidies to each wereda.

---Development of procedures
The budget structure at the wereda level was simplified for use in FY 1997– the number of sub-agencies was reduced from 56 to 32.

- Budget reform in Benishangul Gumuz region

---Technical assistance
Regular interaction between project staff and the budget reform team took place. Four staff from the DSA project visited the region from June 8th to 10th, to review the status of the reform, discuss and finalize the draft budget execution manual, install and train staff on BIS.

---Budget process
The Cabinet has approved the blocked grant formula. The Regional Council has approved the budget. Notification of wereda subsidy was sent to all weredas. The budget preparation forms were printed distributed to all jurisdictions.

---Development of procedures
The budget preparation manual (B-122) and training modules (T-180 and T-181) were printed and distributed throughout the region. The budget execution manual is under preparation by the project. The draft manual was discussed with key technical staff from the region.

---Training
The project provided a TOT course on budget preparation and management to 18 core trainers, from April 14th to 17th, at Global Hotel, in Addis Ababa. The 18 core trainers in turn trained 769 staff, in a region-wide training program.

- Budget reform in Addis Ababa

Addis Ababa independently implemented the budget reform in FY 1996. The DSA project met with senior staff of Addis Ababa and agreed to support the processing of the FY 1996 and FY 1997 budgets using BIS. Training to users on BIS was also provided.
C. Planning Reform

- Planning the budget in SNNPR

  Great progress has been made. Important policy discussions were held in budget preparation, which is a good indicator of a serious budget system.

  a) the PEP is more or less ready to be put together;

  b) the formula structure works. Some adjustments are required to compensate for changes in the way revenue is treated, but these should not pose a problem

  c) the performance structure of the wereda block grants has been restructured so that the system can be moved to an output-price system against defined objectives/outputs.

  The next steps in the SNNPR budget planning are:

  a) finalizing the performance agreements with weredas;

  b) finalizing the outcomes/impacts

  c) preparing formats to notify the weredas of how their allocations are calculated, as well as their performance objectives and,

  d) putting together the summary PEP table

- The new transfer system

  The transfer system has been further improved. In the short term, SNNP region benefits from the formula, but all regions still need to get together to press for further improvements.

- Preparing for the REPR

  A TOR for the upcoming Regional Economic Policy Review (REPR) Mission in SNNPR has been drafted. The REPR is scheduled at the end of August through the first 2 weeks in September. Contracting of external consultants is underway in consultation with the SNNPR BOFED.
D. Information Technology

- BIS and BDA processing at Federal

  ---BIS processing
  The FY1997 Federal budget data consolidation was carried out at MOFED. Data from the now 21 public bodies that have BIS installed was gathered successfully. Budget data from the remaining public bodies has been entered into BIS by MOFED.

  ---BDA rollout
  The rollout of the Public Body version of BDA to 8 Federal pilots was also completed successfully and is showing encouraging results. A total of 119 participants were trained on the Public Body Budget Control Module and the Public Body Accounts Module of the BDA system. The Public Bodies that were part of this pilot were:
  
  o Ministry of Finance and Economic Development
  o Ministry of Water Resources
  o Ministry of Education
  o Ministry of National Defense
  o Central Statistics Authority
  o Social Security Authority
  o Ministry of Capacity Building
  o Black Lion Hospital

- BIS and BDA rollout in SNNP region

  A network was built for the SNNPR BOFED providing senior management access to BIS and BDA. Plans were also made for the rollout of BDA 3(B) to all zones in SNNPR.

- BIS rollout in Oromia region

  The BIS system was rolled out to the fourteen zones in the region. A new approach, whereby all zones were invited to Addis to receive training and collect their computer equipment was executed successfully, thereby reducing the time it takes to rollout the system.

  Region level PB recurrent budget data entry for FY 1997 also started during this reporting period.
• **BDA rollout in Amhara region**

The BDA 3(B) system was rolled out to BOFED, Bahir Dar Special Zone, Awi Zone and West Gojam Zone.

• **BIS processing at the Addis Ababa City Government**

BIS was implemented at the Addis Ababa City BOFED. Two staff from the regional bureau and 8 from the sub-cities were trained. The budget data for both FY 1996 and 1997 has been entered into BIS.

• **BIS rollout in Benishangul Gumuz region**

BIS was installed at BOFED for processing of FY 1997 budget and training was provided to 5 BOFED staff from June 9th to 11th, 2004.

• **IBEX**

The first version of the Integrated Budget Expenditure System (IBEX) was officially completed and fully tested. IBEX has also been tested on a dial-up connection (33 Kbps) with encouraging results.

• **Other**

---**IT Summer Intern**

Pam KingPetchhart, a Masters Program student at the Kennedy School of Government, Harvard University, arrived on June 1st for a three-month summer internship program, funded by the Harvard Summer Internship Fund.

Pam’s work involved developing a strategy for post implementation support in IT as well as assessing the current training being delivered for the Financial Information Systems (FIS) the project has developed.

---**ADS-548 USAID Technology Assessment**

During this reporting period, USAID/Ethiopia asked for a review of the project’s Information Technology component: Automated Directives System (ADS) 548 Review.

The ADS-548 Review is conducted by the USAID Information Resources Management (IRM) Consulting and Information Resources (CIS) Division in Washington.
The ADS-548 mandates that, before program-funded activities with an IT component of $100,000 or more are implemented, all IT-related procurements, application system scopes of work, training programs, contractor proposals, IT needs assessment, hardware/software specifications, software development and IT related services (e.g., installation, maintenance, and technical assistance) are to be submitted to IRM/CIS for review and approval. IRM/CIS reviews and analyses the submitted information to ensure that a reliable, scalable, and sustainable information system will be put in place at the end of the project.

An ADS-548 Review was submitted to USAID on June 25, for approval of the project’s Phase 4 IT related services.

---Meeting with MOFED’s Treasury Department
The project met with Ato Mamo Gito from the Treasury Department to discuss the Disbursement functionality of the BDA system. A presentation of existing Disbursement Module was made by the project.

---Meeting with the Ministry of National Defense
The project met with the Ministry of Defense to discuss the potential for the restructuring of the budget and finance departments to address the redundancies created by the implementation of the BIS and BDA systems. The current status of budget and accounts automation at the Ministry is that the FY 1996 and 1997 budgets have been completed using BIS, and data entry for FY 1996 accounts is progressing smoothly, using BDA.

E. Other Issues

- Preparation of a Proposal for Phase 4 of the DSA Project

Phase 3 of the project ended on April 30, 2004. MOFED requested that the project prepare a technical proposal in July of 2003 to continue the support to the reform. The project submitted a proposal to the ministry on September 1, 2003 (report M-29). This proposal extended the budget and accounts reform to Oromia and Benishangul Gumuz, provided follow-on support to the Federal government and Amhara, SNNP and Tigray, upgraded the BIS/BDA systems, and expanded the budget planning reform. The ministry decided to expand Phase 4 to include the budget and accounts reform in all nine regions and two administrative areas. The initial proposal was revised to meet these expanded requirements. The revised proposal (report M-41) was submitted to the ministry on May 1, 2004 and extended the project 29 months from July 1, 2004 to November 30, 2006.
Memorandum of Understanding signed between four governments to extend the DSA project activities

The DSA project has been extended for a further 29 months following the signature of a *Memorandum of Understanding* (MOU) on June 29th, 2004, between the governments of Ethiopia, Ireland, the Netherlands and the United States of America. The four governments pledged USD 13.6 million to rollout the financial reforms to all regions including Addis Ababa and Dire Dawa Administrative Cities. The Phase 4 of the DSA project has a larger scope compared to the previous phases, which is the implementation of the budget and accounts throughout the country. The MOU stipulates that a Technical Steering Committee comprised of representatives from MOFED, CSRP-CO, and all BOFEDs will periodically review and approve the financial reform activities in the country.
III. OUTSTANDING ISSUES

- Oromia Cabinet decision on single pool and recruitment of qualified staff

The Regional Cabinet of Oromia region has yet to make a decision on whether or not to implement the single pool and recruit qualified staff at weredas. These decisions are critical to the successful design and introduction of the accounts reform.

- 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.

- Pilot Introduction of Zero Balance Bank Account System by MOFED

MOFED introduced a new disbursement system effective 10th May 2004. The change introduces a zero balance drawing account at the National Bank of Ethiopia (NBE), for 10 pilot public bodies. A new bank account was opened for each of the pilot public bodies. The old bank accounts will continue to operate and all collections by the public body will be made to the old bank account.

The DSA project was informed about the above proposal on May 5th, 2004. Consequently on May 6th, 2004, the DSA project expressed significant concerns to MOFED with respect to the negative impact of the proposal on accounting, the poor criteria in selection of the pilot public bodies, the lack of procedures to explain the changes and the absence of training to users prior to implementation of the system. Despite the concerns expressed by the project, MOFED implemented the Zero Balance Bank Account System.

Currently, transfers made to execute the budget of the pilot public bodies are not recorded in the accounting system, as there are no debit and credit advices to disclose the details of the transfers. It is likely that the accounts for these 10 pilot public bodies will be adversely affected for FY 1996 and FY 1997. This in turn will impact the closure of accounts for the entire Federal Government.

MOFED should take stock of the problems vis-à-vis the perceived benefits of the new system, and decide on whether the new disbursement system should continue, and if so, how the current and future problems may best be resolved.
## 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>BENISHANGUL GUMUZ: TRAINING OF 18 CORE TRAINERS IN BUDGET PREPARATION AND MANAGEMENT - 4-DAY TRAINING PROGRAM</td>
<td>18</td>
<td>April 14 – 17, 2004</td>
</tr>
<tr>
<td>BENISHANGUL GUMUZ: REGION WIDE TRAINING IN BUDGET PREPARATION AND MANAGEMENT - 5-DAY TRAINING PROGRAM</td>
<td>769</td>
<td>April 22 – May 10, 2004</td>
</tr>
<tr>
<td>OROMIA: TRAINING OF 24 CORE TRAINERS IN BUDGET PREPARATION AND MANAGEMENT - 4-DAY TRAINING PROGRAM</td>
<td>24</td>
<td>April 1 – 3, 2004</td>
</tr>
<tr>
<td>OROMIA: TRAINING OF WEREDA AND ZONE TRAINERS IN BUDGET PREPARATION AND MANAGEMENT - 4-DAY TRAINING PROGRAM</td>
<td>429</td>
<td>April 22 – 30, 2004</td>
</tr>
<tr>
<td>OROMIA: REGION WIDE TRAINING IN BUDGET PREPARATION AND MANAGEMENT - 4-DAY TRAINING PROGRAM</td>
<td>6,137</td>
<td>May 17 – June 15, 2004</td>
</tr>
<tr>
<td>AMHARA: BDA TRAINING FOR STAFF FROM BOFED, ZONES AND THE REGIONAL AUDIT BUREAU - 3-DAY TRAINING PROGRAM</td>
<td>21</td>
<td>May 4 – 18, 2004</td>
</tr>
<tr>
<td>OROMIA: BIS TRAINING FOR STAFF FROM REGIONAL PUBLIC BODIES - 2-DAY TRAINING PROGRAM</td>
<td>17</td>
<td>May 10 – 13, 2004</td>
</tr>
<tr>
<td>OROMIA: BIS REFRESHER TRAINING FOR STAFF FROM ZONES - 1-DAY TRAINING PROGRAM</td>
<td>14</td>
<td>May 27 – 29, 2004</td>
</tr>
<tr>
<td>ADDIS ABEBA: BIS TRAINING FOR STAFF FROM SUB-CITIES AND BOFED - 2-DAY TRAINING PROGRAM</td>
<td>13</td>
<td>May 29 – 30, 2004</td>
</tr>
<tr>
<td>AMHARA: TRAINING OF TRAINERS PROGRAM IN SINGLE POOL/SINGLE TREASURY SYSTEM TO 26 CORE TRAINERS - 10-DAY TRAINING PROGRAM</td>
<td>26</td>
<td>May 31 – June 7, 2004</td>
</tr>
<tr>
<td>SNNPR: SENIOR OFFICIALS AWARENESS TRAINING PROGRAM - 2-DAY TRAINING PROGRAM</td>
<td>894</td>
<td>June 5 – 6, 2004</td>
</tr>
<tr>
<td>SNNPR: SENIOR OFFICIALS AWARENESS TRAINING PROGRAM - 2-DAY TRAINING PROGRAM</td>
<td>110</td>
<td>July 12 - 13, 2004</td>
</tr>
<tr>
<td>BENISHANGUL GUMUZ: BIS TRAINING FOR STAFF FROM BOFED - 3-DAY TRAINING PROGRAM</td>
<td>5</td>
<td>June 9 – 11, 2004</td>
</tr>
<tr>
<td>SNNPR: TRAINING OF TRAINERS PROGRAM IN SINGLE POOL/SINGLE TREASURY SYSTEM TO 32 CORE TRAINERS - 10-DAY TRAINING PROGRAM</td>
<td>32</td>
<td>June 14 – 21, 2004</td>
</tr>
</tbody>
</table>

**TOTAL NUMBER OF GOVERNMENT STAFF** 8,509
## 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>
</tr>
</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>
</tr>
<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>
</tr>
<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>
</tr>
<tr>
<td><strong>FEDERAL:</strong> ACCOUNTS REFORM 9-DAY TRAINING IN MODULE 3</td>
<td>1,081</td>
<td>May - Sept. 2002</td>
</tr>
<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></td>
<td></td>
</tr>
<tr>
<td>BIS VERSION I</td>
<td>73</td>
<td>April 19 - 25, 2002</td>
</tr>
<tr>
<td>BIS VERSION II</td>
<td>18</td>
<td></td>
</tr>
<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>
</tr>
<tr>
<td>LEVEL III</td>
<td>1500</td>
<td></td>
</tr>
<tr>
<td><strong>AMHARA:</strong> BUDGET EXECUTION (4-DAY) TRAINING</td>
<td>2872</td>
<td></td>
</tr>
<tr>
<td>LEVEL I</td>
<td>262</td>
<td>July 2002</td>
</tr>
<tr>
<td>LEVEL II</td>
<td>2610</td>
<td>August 2002</td>
</tr>
<tr>
<td><strong>TIGRAY:</strong> BUDGET EXECUTION (10-DAY) TRAINING</td>
<td>578</td>
<td></td>
</tr>
<tr>
<td>LEVEL I</td>
<td>50</td>
<td>August 2002</td>
</tr>
<tr>
<td>LEVEL II</td>
<td>528</td>
<td>Sept – Oct 2002</td>
</tr>
<tr>
<td>TRAINING ACTIVITIES – FEDERAL &amp; REGIONS</td>
<td>NUMBER OF PARTICIPANTS Trained</td>
<td>TRAINING PERIOD</td>
</tr>
<tr>
<td>-----------------------------------------</td>
<td>-------------------------------</td>
<td>--------------------------</td>
</tr>
<tr>
<td><strong>FEDERAL</strong>: 2-DAY BIS TRAINING</td>
<td>48</td>
<td>Feb 6 - March 18, 2003</td>
</tr>
<tr>
<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>
</tr>
<tr>
<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>
</tr>
<tr>
<td><strong>SNNPR</strong>: 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>
</tr>
<tr>
<td><strong>TIGRAY</strong>: BUDGET PREPARATION AND MANAGEMENT TRAINING TO CORE TEAM AND WEREDA TRAINERS - 4-DAY TRAINING PROGRAM</td>
<td>100</td>
<td>March 2003</td>
</tr>
<tr>
<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>
</tr>
<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>
</tr>
<tr>
<td><strong>SNNPR</strong>: BUDGET PREPARATION AND MANAGEMENT TRAINING TO CORE BUDGET TEAM - 4-DAY TRAINING PROGRAM</td>
<td>12</td>
<td>April 10 - 13, 2003</td>
</tr>
<tr>
<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>
</tr>
<tr>
<td><strong>SNNPR</strong>: 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>
</tr>
<tr>
<td><strong>TIGRAY</strong>: TRAINING OF CORE ACCOUNTS TEAM IN THE NEW ACCOUNTING SYSTEM - 20-DAY TRAINING PROGRAM</td>
<td>10</td>
<td>April 21 – May 9, 2003</td>
</tr>
<tr>
<td>Training Activities – Federal &amp; Regions</td>
<td>Number of Participants Trained</td>
<td>Training Period</td>
</tr>
<tr>
<td>----------------------------------------</td>
<td>-------------------------------</td>
<td>-----------------</td>
</tr>
<tr>
<td><strong>SNNPR:</strong> Training of Wereda, Zone and Region Accountants in the New Accounting System - 20-Day Training Program</td>
<td>200</td>
<td>April 28 – June 9, 2003</td>
</tr>
<tr>
<td><strong>Tigray:</strong> 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>
</tr>
<tr>
<td><strong>Tigray:</strong> Training of Region Sector Bureau Accountants in the New Accounting System - 10-Day Training Program</td>
<td>170</td>
<td>May 2003</td>
</tr>
<tr>
<td><strong>Oromia:</strong> 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>
</tr>
<tr>
<td><strong>SNNPR:</strong> 2-Day Bis Training for Budget Data Entry Clerks and Experts</td>
<td>47</td>
<td>May 2003</td>
</tr>
<tr>
<td><strong>Tigray:</strong> Training Wereda Finance Office Accountants in the New Accounting System - 10-Day Training Program</td>
<td>75</td>
<td>June 2003</td>
</tr>
<tr>
<td><strong>SNNPR:</strong> 3-Day Bis Training for Technical Support Staff</td>
<td>8</td>
<td>June 2003</td>
</tr>
<tr>
<td><strong>Amhara:</strong> 2-Day Bis Training for Budget Data Entry Clerks and Experts</td>
<td>53</td>
<td>June 2003</td>
</tr>
<tr>
<td><strong>Amhara:</strong> 3-Day Bis Training for Technical Support Staff</td>
<td>10</td>
<td>June 2003</td>
</tr>
<tr>
<td><strong>Tigray:</strong> 2-Day Bis Training for Budget Data Entry Clerks and Experts</td>
<td>17</td>
<td>June 2003</td>
</tr>
<tr>
<td><strong>Tigray:</strong> 3-Day Bis Training for Technical Support Staff</td>
<td>1</td>
<td>June 2003</td>
</tr>
<tr>
<td><strong>Oromia:</strong> 2-Day Bis Training for Budget Data Entry Clerks and Experts</td>
<td>24</td>
<td>June 2003</td>
</tr>
<tr>
<td>Training Activities – Federal &amp; Regions</td>
<td>Number of Participants Trained</td>
<td>Training Period</td>
</tr>
<tr>
<td>----------------------------------------</td>
<td>-------------------------------</td>
<td>-----------------</td>
</tr>
<tr>
<td>Oromia: “Closure” Training of Wereda and Zone Accounts Staff - 3-Day Training Program</td>
<td>224</td>
<td>August 21 – 27, 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>
<tr>
<td>Oromia: Bis Training for Staff from 14 Zones – 2-Day Training Program</td>
<td>55</td>
<td>January 30 – February 27, 2004</td>
</tr>
<tr>
<td>Amhara: 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>Amhara: 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>SNNPR: 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>SNNPR: 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>SNNPR: 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>Region</td>
<td>Training Activity</td>
<td>Number</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>----------------------------------------------------------------</td>
<td>--------</td>
</tr>
<tr>
<td>Tigray</td>
<td>Training of Accountants in the New Accounting System - 7-Day Training Program</td>
<td>62</td>
</tr>
<tr>
<td></td>
<td>Training of Ofed Heads and Budget Planning Experts - 3-Day Training Program</td>
<td>95</td>
</tr>
<tr>
<td>Benishangul Gumuz</td>
<td>Training of 18 Core Trainers in Budget Preparation and Management - 4-Day Training Program</td>
<td>18</td>
</tr>
<tr>
<td></td>
<td>Region Wide Training in Budget Preparation and Management - 5-Day Training Program</td>
<td>769</td>
</tr>
<tr>
<td>Oromia</td>
<td>Training of 24 Core Trainers in Budget Preparation and Management - 4-Day Training Program</td>
<td>24</td>
</tr>
<tr>
<td></td>
<td>Training of Wereda and Zone Trainers in Budget Preparation and Management - 4-Day Training Program</td>
<td>429</td>
</tr>
<tr>
<td></td>
<td>Region Wide Training in Budget Preparation and Management - 4-Day Training Program</td>
<td>6,137</td>
</tr>
<tr>
<td>Amhara</td>
<td>BDA Training for Staff from Ofed, Zones and the Regional Audit Bureau - 3-Day Training Program</td>
<td>21</td>
</tr>
<tr>
<td></td>
<td>Bis Training for Staff from Regional Public Bodies - 2-Day Training Program</td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>Bis Refresher Training for Staff from Zones - 1-Day Training Program</td>
<td>14</td>
</tr>
<tr>
<td>Addis Ababa</td>
<td>Bis Training for Staff from Sub-Cities and Ofed - 2-Day Training Program</td>
<td>13</td>
</tr>
<tr>
<td>Amhara</td>
<td>Training of Trainers Program in Single Pool/Single Treasury System to 26 Core Trainers - 10-Day Training Program</td>
<td>26</td>
</tr>
<tr>
<td>SNNPR</td>
<td>Senior Officials Awareness Training Program - 2-Day Training Program</td>
<td>894</td>
</tr>
<tr>
<td>SNNPR</td>
<td>Senior Officials Awareness Training Program - 2-Day Training Program</td>
<td>110</td>
</tr>
<tr>
<td>Benishangul Gumuz</td>
<td>Bis Training for Staff from Ofed - 3-Day Training Program</td>
<td>5</td>
</tr>
<tr>
<td>SNNPR</td>
<td>Training of Trainers Program in Single Pool/Single Treasury System to 32 Core Trainers - 10-Day Training Program</td>
<td>32</td>
</tr>
<tr>
<td><strong>AMHARA</strong>: BIS REFRESHER TRAINING FOR STAFF FROM BOFED AND ZONES</td>
<td>33</td>
<td>July 2 – 10, 2004</td>
</tr>
<tr>
<td>AMHARA: TRAINING OF TRAINERS PROGRAM IN SINGLE POOL/SINGLE TREASURY ACCOUNTING SYSTEM TO ZONE AND WEREDA TRAINERS</td>
<td>248</td>
<td>July 12 – 21, 2004</td>
</tr>
<tr>
<td>AMHARA: TRAINING OF ADDITIONAL INSPECTORS IN SINGLE POOL/SINGLE TREASURY ACCOUNTING SYSTEM</td>
<td>82</td>
<td>July 26 – August 3, 2004</td>
</tr>
<tr>
<td>SNNP: BIS AND BDA TRAINING FOR STAFF FROM 3 ZONES AND 4 SPECIAL WEREDAS</td>
<td>20</td>
<td>July 28 – August 2, 2004</td>
</tr>
<tr>
<td><strong>BENISHANGUL GUMUZ</strong>: TRAINING OF 18 CORE TRAINERS IN BUDGET EXECUTION</td>
<td>18</td>
<td>August 11 – 14, 2004</td>
</tr>
<tr>
<td><strong>ADDIS ABABA</strong>: REFRESHER TRAINING IN THE NEW ACCOUNTING SYSTEM</td>
<td>44</td>
<td>August 17 – 20, 2004</td>
</tr>
<tr>
<td>SNNP: TRAINING OF TRAINERS PROGRAM IN SINGLE POOL/SINGLE TREASURY ACCOUNTING SYSTEM TO ZONE AND WEREDA TRAINERS</td>
<td>272</td>
<td>August 19 – 28, 2004</td>
</tr>
<tr>
<td><strong>BENISHANGUL GUMUZ</strong>: REGION WIDE TRAINING IN BUDGET EXECUTION</td>
<td>838</td>
<td>August 19 – 31, 2004</td>
</tr>
<tr>
<td>SNNP: REGION WIDE TRAINING IN SINGLE POOL/SINGLE TREASURY ACCOUNTING SYSTEM</td>
<td>3,055</td>
<td>August 29 – Sept. 7, 2004</td>
</tr>
<tr>
<td><strong>OROMIA</strong>: BDA 3 (A) TRAINING FOR STAFF FROM BOFED AND ZONES</td>
<td>39</td>
<td>September 13 – 25, 2004</td>
</tr>
<tr>
<td><strong>ADDIS ABABA</strong>: BDA TRAINING FOR STAFF FROM SUB-CITIES AND BOFED – BUDGET ADJUSTMENT</td>
<td>19</td>
<td>September 22, 2004</td>
</tr>
<tr>
<td><strong>ADDIS ABABA</strong>: BDA TRAINING FOR STAFF FROM SUB-CITIES AND BOFED – TRANSACTION REGISTER (ACCOUNTS)</td>
<td>16</td>
<td>September 23, 2004</td>
</tr>
<tr>
<td><strong>ADDIS ABABA</strong>: BDA TRAINING FOR STAFF FROM SUB-CITIES AND BOFED – MONTHLY REPORT</td>
<td>16</td>
<td>September 24, 2004</td>
</tr>
<tr>
<td><strong>AMHARA</strong>: BDA TRAINING FOR STAFF FROM BOFED AND 8 ZONES</td>
<td>17</td>
<td>October 6 - 17, 2004</td>
</tr>
<tr>
<td><strong>BENISHANGUL GUMUZ</strong>: BDA TRAINING FOR STAFF FROM BOFED</td>
<td>10</td>
<td>October 27 - 29, 2004</td>
</tr>
</tbody>
</table>

**TOTAL NUMBER OF GOVERNMENT STAFF** 41,194
ANNEX 3
NEW REPORTS PRODUCED DURING THE REPORTING PERIOD

A. Accounts Reform

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

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

### E. Public Investment/Expenditure Reform

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>P-61</td>
<td>&quot;Brief to MOFED on Planning Reform, April 3, 2004</td>
</tr>
<tr>
<td>P-63</td>
<td>&quot;Impacts (outcomes), objectives, outputs, targets and Indicators – the SNNPRG bloc grant performance structure”, by Perran Penrose, May 2004, 2004</td>
</tr>
</tbody>
</table>
### G. Training Strategy for Accounts, Budget, Public Investment/Expenditure Planning

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>M-42</td>
<td>“Operation of a Wereda Support Unit (WSU) in the SNNPR” May 27, 2004. (Draft)</td>
</tr>
</tbody>
</table>
J. Information Technology

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>IT-BIS-15</td>
<td>“Budget Information System – BIS V2.1 – Customized for public bodies - User’s manual ”, April 21, 2004</td>
</tr>
<tr>
<td>IT-BIS-16</td>
<td>“Budget Information System – BIS V2.1 – Design Modifications for public bodies ”, April 21, 2004</td>
</tr>
</tbody>
</table>

M. Outside Reports involving the DSA Project

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
</tr>
</thead>
</table>
### ANNEX 4

**PROJECT REPORTS TO DATE**

#### A. Accounts Reform

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


[Amharic version]

A-44 “Capacity Assessment of Region, Zones and Woredas in SNNPR to

A-45 “Capacity Assessment of Region, Zones and Woredas in SNNPR to

A-46 “Capacity Assessment of Region, Zones and Woredas in SNNPR to

A-47 “Capacity Assessment of Region, Zones and Woredas in SNNPR to


A-49 “Manual 3-S: SNNPRG Accounting System - Volume I: Accounting for


A-51 “Manual 3-T: Tigray Region Accounting System - Volume I:
Accounting for Modified Cash Basis Transactions, Version 1.0”,
December 2002.

A-52 “Manual 3-T: Tigray Region Accounting System - Volume II: Tigray’s

modified cash basis transaction”, December 2002 [Version 1.1]

A-54 “Manual 3: FGE Accounting System – Volume II: FGE Charts of
Accounts”, December 2002 [Version 1.1]

Assets and Liabilities”, December 2002 [Version 1.1]

A-56 “Manual 3-T: Tigray Region Accounting System for Wereda OFED -
Volume I: Accounting for Modified Cash Basis Transactions, Version
2.0”, February 2003.


B. Budget Reform

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


B-24 “Consultancy in Aid Management” by Edna Elliot McColl, June 2000


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

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

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

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

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

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

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

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


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

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

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


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

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

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

B-54  “FY1995 Requested Budget for the FDRE, Volume II, Budget Details.” English Version

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

B-56  "SNNPR Budget Reform: Cycle 1 Budget Request: Sidama zone and its woredas”. June 2002

B-57  "SNNPR Budget Reform: Cycle 1 Budget Request: Sheka zone and its woredas”. June 2002

B-58  "SNNPR Budget Reform: Cycle 1 Budget Request: Bench Magi zone and its woredas”. June 2002
B-59 "SNNPR Budget Reform: Cycle 1 Budget Request: Hadiya zone and its woredas". June 2002

B-60 "SNNPR Budget Reform: Cycle 1 Budget Request: Dawuro zone and its woredas". June 2002

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

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

B-63 "SNNPR Budget Reform: Cycle 1 Budget Request: Gurage zone and its woredas". June 2002

B-64 "SNNPR Budget Reform: Cycle 1 Budget Request: Kembata & Tinbaro zone and its woredas". June 2002

B-65 "SNNPR Budget Reform: Cycle 1 Budget Request: Gamu Gofa zone and its woredas". June 2002

B-66 "SNNPR Budget Reform: Cycle 1 Budget Request: Keffa zone and its woredas". June 2002

B-67 "SNNPR Budget Reform: Cycle 1 Budget Request: Welayta zone and its woredas". June 2002

B-68 "SNNPR Budget Reform: Cycle 1 Budget Request: SNNPRG Regional Bureaus ". June 2002

B-69 "SNNPR Budget Reform: Cycle 1 Budget Request: SNNPRG Special Woredas". June 2002

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


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

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

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

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

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

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

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

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

"EFY 1995 Approved Budget for Debub Omo zone and its weredas, SNNPRG". [AMHARIC VERSION], March 2003.

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

"EFY 1995 Approved Budget for Sheka 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.


B-134 Federal Democratic Republic of Ethiopia - FY 2004/05 Approved Budget – Volume II (Detailed Budget) [ENGLISH VERSION], July 2004.


B-137 “FY1997 Approved Budget for the Amhara National Regional State – Regional Consolidated Budget.” [AMHARIC VERSION], October 2004

B-138 “FY1997 Approved Budget for the Amhara National Regional State – Regional Consolidated Budget.” [ENGLISH VERSION], October 2004

B-139 "FY 1997 Approved Budget for the Amhara National Regional State – Regional Bureaus. [AMHARIC VERSION], October 2004

B-140 "FY 1997 Approved Budget for the Amhara National Regional State – Semen Shewa zone and its weredas”. [AMHARIC VERSION], October 2004
B-141 "FY 1997 Approved Budget for the Amhara National Regional State – Debub Gondar zone and its weredas”. [AMHARIC VERSION], October 2004

B-142 "FY 1997 Approved Budget for the Amhara National Regional State – Semen Gondar zone and its weredas”. [AMHARIC VERSION], October 2004

B-143 "FY 1997 Approved Budget for the Amhara National Regional State – Semen Wollo zone and its weredas”. [AMHARIC VERSION], October 2004

B-144 "FY 1997 Approved Budget for the Amhara National Regional State – Debub Wollo zone and its weredas”. [AMHARIC VERSION], October 2004

B-145 "FY 1997 Approved Budget for the Amhara National Regional State – Misrak Gojam zone and its weredas”. [AMHARIC VERSION], October 2004

B-146 "FY 1997 Approved Budget for the Amhara National Regional State – Meirab Gojam zone and its weredas”. [AMHARIC VERSION], October 2004

B-147 "FY 1997 Approved Budget for the Amhara National Regional State – Awi zone and its weredas”. [AMHARIC VERSION], October 2004

B-148 "FY 1997 Approved Budget for the Amhara National Regional State – Waghimra zone and its weredas”. [AMHARIC VERSION], October 2004

B-149 "FY 1997 Approved Budget for the Amhara National Regional State – Oromia zone and its weredas”. [AMHARIC VERSION], October 2004

B-150 "Budget Reform Manual: Volume II – Accounting and Reporting; A guide for Dire Dawa City Provisional Administration”, October 2004. [AMHARIC VERSION]
C. Cash Management

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>C-3</td>
<td>Consultancy in Cash Management” by Virginia Robinson, March 1, 2000</td>
</tr>
<tr>
<td>C-4</td>
<td>Consultancy in Cash Management” by Wilbert H. Luck, May 30, 2000</td>
</tr>
</tbody>
</table>

D. Debt Management

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>D - 1</td>
<td>&quot;Debt Management Issues (Ethiopia)&quot; by Fernando Fernholz, September 1999.</td>
</tr>
</tbody>
</table>

E. Public Investment/Expenditure Reform

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
</tr>
</thead>
</table>
P-7  “System Requirements and Terms of Reference for a Consultant on Data Management for the Public Investment Program,” February, 1998.

P-8  “Expenditure Programming During the PIP Period,” March 1998.


P-10 PIP Preparation: an Example Based on the Ethiopian Roads Authority,” March 1998.


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

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

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

P-45  "Aide Memoire” by Perran Penrose, October, 2001

P-46  "PEP – Policy Brief” by Perran Penrose, October, 2001

P-47  "Manual for the preparation of the PIP version 2.0”, November 2000


P-49  "Civil Service Reform Program: SNNPR Budget Reform, Developing a Formula for Block Grant Allocations to Woredas”, Perran Penrose, February 2002

P-50  "Civil Service Reform Program: Expenditure Planning Strategy”, Perran Penrose, April 2002


P-52  "Civil Service Reform Program: SNNPR Planning Reform – Aide Memoire”, Perran Penrose, February 2003
| P-57 | "Aide Memoire - SNNPR Planning Reform” by Perran Penrose, January 2004 |
| P-58 | "Aide Memoire - Amhara Planning Reform” by Perran Penrose, January 2004 |
| P-59 | "Tigray Planning Reform – Next Steps” by Perran Penrose, January 2004 |
| P-60 | "Regional Revenue Planning” by Perran Penrose, January 2004 |
| P-61 | "Brief to MOFED on Planning Reform, April 3, 2004 |
| P-63 | "Impacts (outcomes), objectives, outputs, targets and Indicators – the SNNPRG bloc grant performance structure”, by Perran Penrose, May 2004, 2004 |
F. Policy Advice to the Prime Minister’s Office

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>T-3</td>
<td>“Brief on the Training strategy for Accounts, Budgets, and Financial Planning.”</td>
</tr>
<tr>
<td>T-6</td>
<td>“Meeting on In-Service Training in Financial Management at the Ethiopian Civil Service College,” June 16, 1996.</td>
</tr>
</tbody>
</table>


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


T-54  Accounts Training Module 2 (version 1.0) "Donor Accounting" Training manual, December 2000

T-55  Accounts Training Module 2 (version 1.0) "Donor Accounting" Guide for Trainers, December 2000

T-56  Accounts Training Module 2 (version 1.0) "Donor Accounting" Workbook for Trainees, December 2000

T-57  Accounts Training Module 2 (version 1.0) "Donor Accounting" Overheads [Pack 1 to Pack 3], December 2000
Accounts Training Module 2 (version 1.0) "Donor Accounting" Overheads [Pack 4 to Pack 7], December 2000

Accounts Training Module 2 (version 1.0) "Donor Accounting" Test Questions and Answers, December 2000


| T-74 | Accounts Training Module 2 (version 1.0) "Donor Accounting" Training manual, December 2000 [Oromiiffa version] |
| T-75 | Accounts Training Module 2 (version 1.0) "Donor Accounting" Guide for Trainers, December 2000 [Oromiiffa version] |
| T-76 | Accounts Training Module 2 (version 1.0) "Donor Accounting" Workbook for Trainees, December 2000 [Oromiiffa version] |
| T-77 | Accounts Training Module 2 (version 1.0) "Donor Accounting" Overheads [Pack 1 to Pack 3], December 2000 [Oromiiffa version] |
| T-78 | Accounts Training Module 2 (version 1.0) "Donor Accounting" Overheads [Pack 4 to Pack 7], December 2000 [Oromiiffa version] |
| T-79 | Accounts Training Module 2 (version 1.0) "Donor Accounting" Test Questions and Answers, December 2000 [Oromiiffa version] |
| T-80 | Accounts Training Module 2 (version 1.0) "Donor Accounting" Training manual, December 2000 [Tigrigna version] |
| T-81 | Accounts Training Module 2 (version 1.0) "Donor Accounting" Guide for Trainers, December 2000 [Tigrigna version] |
| T-82 | Accounts Training Module 2 (version 1.0) "Donor Accounting" Workbook for Trainees, December 2000 [Tigrigna version] |
| T-83 | Accounts Training Module 2 (version 1.0) "Donor Accounting" Overheads [Pack 1 to Pack 3], December 2000 [Tigrigna version] |
| T-84 | Accounts Training Module 2 (version 1.0) "Donor Accounting" Overheads [Pack 4 to Pack 7], December 2000 [Tigrigna version] |
| T-85 | Accounts Training Module 2 (version 1.0) "Donor Accounting" Test Questions and Answers, December 2000 [Tigrigna version] |
T-86 Accounts Training Module 2 (version 1.0) "Donor Accounting" Training manual, December 2000 [Amharic version]

T-87 Accounts Training Module 2 (version 1.0) "Donor Accounting" Guide for Trainers, December 2000 [Amharic version]

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

T-89 Accounts Training Module 2 (version 1.0) "Donor Accounting" Overheads [Pack 1 to Pack 3], December 2000 [Amharic version]

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

T-91 Accounts Training Module 2 (version 1.0) "Donor Accounting" Test Questions and Answers, December 2000 [Amharic version]


T-100 Training materials for implementing the budget reform in the SNNPRG. [Amharic version]

T-101 Support to the Ethiopian Civil Service Reform's In-Service Training Program in Financial Management. [Proposal submitted to Irish Aid, February 20, 2002].

T-102 Support to the Ethiopian Civil Service Reform's In-Service Training Program in Financial Management. [Proposal submitted to the European Union, March 14, 2002].


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

T-105 Accounts Training Module 2 (version 1.0) "Donor Accounting" Guide for Trainers, December 2000 [Somali version]

T-106 Accounts Training Module 2 (version 1.0) "Donor Accounting" Workbook for Trainees, December 2000 [Somali version]

T-107 Accounts Training Module 2 (version 1.0) "Donor Accounting" Overheads [Pack 1 to Pack 3], December 2000 [Somali version]

T-108 Accounts Training Module 2 (version 1.0) "Donor Accounting" Overheads [Pack 4 to Pack 7], December 2000 [Somali version]

T-109 Accounts Training Module 2 (version 1.0) "Donor Accounting" Test Questions and Answers, December 2000 [Somali version]


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

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

b) Subsidiary Ledger 1995 - General Ledger 1996 - Registers, Requisitions and Vouchers for BOFED Accounting

c) RSB Accounting for July to October 1995

d) RSB Accounting for November to June 1995 and July 1996


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


## H. Miscellaneous Reports

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>M-14</td>
<td>&quot;Summary of the DSA Project.&quot; April 7, 2002.</td>
</tr>
</tbody>
</table>
"Brief on the Budget, Accounting and Expenditure Planning Reforms Implemented by the DSA Project under the Civil Service Reform Program.” April 29, 2002.

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


“DSA Project Brief”, February 27, 2003.


“Strategy for Implementation of the Accounts Reform – Amhara Region”, March 6, 2003


M-42  “Operation of a Wereda Support Unit (WSU) in the SNNPR” May 27, 2004. (Draft)


I. Project Quarterly Reports

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q-1</td>
<td>“Report of project Activities: February 10th to June 30th 1997.”</td>
</tr>
<tr>
<td>Q-2</td>
<td>“Report of Project Activities: July 1st to September 31st 1997.”</td>
</tr>
<tr>
<td>Q-3</td>
<td>“Report of Project Activities: October 1st to December 31st 1997.”</td>
</tr>
</tbody>
</table>
Q-10  “Report of Project Activities: July 1st to September 30th, 1999,”
November 15, 1999.

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

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

Q-13  "Report of Project Activities: April 1st to June 30th 2000,” September 20,
2000
Q-14  "Report of Project Activities: July 1st to September 30th 2000,” October
6, 2000
Q-15  "Report of Project Activities: October 1st to December 31st,”
April 24, 2001

Q-16  "Report of Project Activities: January 1st to March 31st, 2001,”
May 16, 2001
Q-17  "Report of Project Activities: April 1st to June 30th, 2001,”
September 20, 2001
Q-18  "Report of Project Activities: July 1st to September 30th, 2001,”
November 08, 2001
Q-19  "Report of Project Activities: October 1st to December 31st, 2001,”
January 18, 2002
Q-20  "Report of Project Activities: January 1st to March 31st, 2002,”
April 17, 2002
Q-21  “Report of Project Activities: April 1st to June 30th, 2002,” August 27,
2002.
Q-22  “Report of Project Activities: July 1st to September 30th, 2002,”
November 28, 2002.
Q-23  "Report of Project Activities: October 1st to December 31st, 2002,” April
Q-24  “Report of Project Activities: January 1st to March 31st, 2003,” May 7,
2003.


J. Information Technology

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>IT-PIP-1</td>
<td>&quot;PIP Getting started&quot; by Shaun McGrath, June 1998. (Last updated December 2000) (Also listed under T-14)</td>
</tr>
<tr>
<td>IT-PIP-3</td>
<td>&quot;PIP Technical Guide&quot; by Shaun McGrath, June 1998. (Last updated December 2000) (Also listed under T-16)</td>
</tr>
<tr>
<td>IT-PIP-4</td>
<td>&quot;LDS User's Guide&quot; by Shaun McGrath, June 1998. (Last updated December 2000) (Also listed under T-17)</td>
</tr>
<tr>
<td>IT-PIP-6</td>
<td>PIP Sample Reports&quot; by Shaun McGrath, June 1998. (Last updated December 2000) (Also listed under T-19)</td>
</tr>
<tr>
<td>IT-BIS-1</td>
<td>&quot;BIS Data Management Plan&quot; by Shaun McGrath, December 2000.</td>
</tr>
<tr>
<td>IT-BIS-2</td>
<td>&quot;BIS Test Plan&quot; by Shaun McGrath, January 2001.</td>
</tr>
<tr>
<td>Code</td>
<td>Title</td>
</tr>
<tr>
<td>------</td>
<td>-------</td>
</tr>
<tr>
<td>IT-BIS-3</td>
<td>&quot;BIS Getting Started&quot; by Shaun McGrath</td>
</tr>
<tr>
<td>IT-BIS-4</td>
<td>&quot;BIS Version 2 Users Manual&quot;</td>
</tr>
<tr>
<td>IT-BIS-6</td>
<td>&quot;EFY 1996 Budget Data Processing Using BIS. BIS Training, Processing and Management.&quot;</td>
</tr>
<tr>
<td>IT-BIS-7</td>
<td>BIS Training Manual</td>
</tr>
<tr>
<td>IT-BIS-8</td>
<td>BIS System Administrator Training Manual</td>
</tr>
<tr>
<td>IT-BIS-9</td>
<td>Exercises for BIS Training</td>
</tr>
<tr>
<td>IT-BIS-10</td>
<td>“Capacity assessment of weredas and zones in Amhara region to operate and process BIS”,</td>
</tr>
<tr>
<td>IT-BIS-12</td>
<td>“Budget Information System – BIS V2.1 – Exercise for Public Bodies”,</td>
</tr>
<tr>
<td>IT-BIS-14</td>
<td>“Budget Information System – BIS V2 – User’s manual ” [AMHARIC VERSION],</td>
</tr>
<tr>
<td>IT-BIS-15</td>
<td>“Budget Information System – BIS V2.1 – Customized for public bodies - User’s manual ”,</td>
</tr>
<tr>
<td>IT-BIS-16</td>
<td>“Budget Information System – BIS V2.1 – Design Modifications for public bodies ”,</td>
</tr>
<tr>
<td>IT-BIS/BDA</td>
<td>&quot;An assessment of the DSA Project Information Systems”</td>
</tr>
<tr>
<td>IT-BIS/BDA-1</td>
<td>&quot;BIS-BDA System Administrator Training Manual”</td>
</tr>
<tr>
<td>IT-BDA-1</td>
<td>&quot;Transaction Register – Accounts Information System (AIS) – Users’ Guide&quot;</td>
</tr>
</tbody>
</table>


<table>
<thead>
<tr>
<th>Document ID</th>
<th>Title</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>IT-001</td>
<td>Information Technology Brief for meeting with MOCB ICT Head, January 08, 2004</td>
<td></td>
</tr>
<tr>
<td>IT-002</td>
<td>Phase IV Strategic IT Plan, February 3, 2004</td>
<td></td>
</tr>
<tr>
<td>IT-003</td>
<td>DSA Information Systems presentation to MOFED and MOCB, March 12, 2004</td>
<td></td>
</tr>
<tr>
<td>IT-004</td>
<td>DSA Information Systems presentation to MOFED and MOCB, March 12, 2004. [Amharic version]</td>
<td></td>
</tr>
</tbody>
</table>
IT-005  Overview of the DSA Information Systems, March 17, 2004


K. Computer Media

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>CM-CD-1</td>
<td>PIP Setup 2.51 and Full Documentation by Shaun McGrath, June 1998. (Last updated December 8, 2000.)</td>
</tr>
<tr>
<td>CM-CD-2</td>
<td>BIS 1.0 Setup by Shaun McGrath, June 2000. (Last updated April 22, 2001.)</td>
</tr>
</tbody>
</table>

L. Minutes of the Project Steering Committee

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>MSC-1</td>
<td>“Minutes of the DSA Project Steering Committee,” December 4, 1997.</td>
</tr>
<tr>
<td>MSC-3</td>
<td>“Minutes of the DSA Project Steering Committee,” for the Sixth Quarter (July 1, 1998 to September 30, 1998),” October 22, 1998.</td>
</tr>
<tr>
<td>MSC-4</td>
<td>“Minutes of the DSA Project Steering Committee,” for the Ninth Quarter (April 1, 1999 to June 30, 1999),” September 2, 1999.</td>
</tr>
</tbody>
</table>
### M. Outside Reports involving the DSA Project

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>OR-3</td>
<td>“General Concept and Description of the EFY-96 New Block Grant Formula”/ Document Presented for discussion – First draft. SNNPRG BOFED, Awassa, April 2003. (Amharic Version)</td>
</tr>
<tr>
<td>OR-4</td>
<td>“General Concept and Description of the EFY-96 New Block Grant Formula”/ Document Presented for discussion – First draft. SNNPRG BOFED, Awassa, April 2003. (English Version)</td>
</tr>
<tr>
<td>OR-9</td>
<td>“Expenditure Management and Control Sub-Program – Strategic Plan”, Produced by the Helm Corporation with the assistance of DFID, September 17, 2003.</td>
</tr>
</tbody>
</table>


