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Report on GIROA Program Budget Training Program

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Executive Summary

Program Budgeting is an internationally recognized best practice framework for budgeting and accountability that assists budgetary units (hereafter referred often to as ministries¹) to better link their budgets with the Government's strategic objectives and policy priorities. In the case of Afghanistan, these policies and priorities are set out in the Afghanistan National Development Strategy (ANDS) and in individual line ministry strategies. The program budgeting reform initiative will require GIROA line ministries to focus on identifying outputs, activities and projects required to achieve their strategic objectives. This in turn will help improve their ability to assess progress towards achievement of these objectives.

Program Budgeting was first introduced in Afghanistan in 2006 to three pilot ministries. In 2007, the Ministry of Finance (MoF), working with the USAID Capacity Development Project (CDP)² expanded this reform initiative to seven³ government ministries. In December 2009, the MOF decided to roll out the Program Budget Reform to all 51 budgetary units (31⁴ new budgetary units and the 20⁵ existing program budget pilots) for 2010 (1390 Afghan Budget Year). In April 2010, USAID support for this initiative was transferred from the CDP/ACSS project to the Economic Growth and Governance Initiative (EGGI) project. The Government has reaffirmed its commitment to the implementation of this reform initiative through commitments made in the Kabul Conference Public Financial Management (PFM) and the new Extended Credit Facility IMF program.

The Program Budget reform is significant as it is a major component of the Financial Roadmap, presented to the International community on July 20, 2010, at the Kabul Conference.

Program Budget Implementation Teams (PBIT) consisting of relevant officials from the planning/finance departments have been formed in all line ministries. These PBIT teams will be responsible for developing their line ministry's Program Budget for 1390. In June and July 2010, the EGGI program budget team working, with the Budget Implementation Reform Unit (BIRU) in the Ministry of Finance, delivered formal training in program budgeting basics to 732 government officials in all 51 budgetary units. These training sessions are a key requirement for the successful

¹ Strictly speaking, not all budgeting units are Ministries e.g. Civil Service Commission and IDLG.

² ACSS was formerly known as the Capacity Development Project CDP

³ Ministry of Finance (MOF), Ministry of Education (MoE), Ministry of Public Works (MoPW), Ministry of Public Health (MoPH), Ministry of Energy and Water MoEW), Ministry of Agriculture, Irrigation, and Livestock(MoAIL), Ministry of Rural Reconstruction and Development (MRRD)

⁴ Ministry of Foreign Affairs (MOFA), Atomic Energy Commission(AEC), Ministry of Counter Narcotics (MoCN), Administrative Affairs(AA), Legal Training Centre(LTC), Upper House(UH), Lower House(LH), Attorney General's Office (AGO), Ministry of the Interior, National Security Council(NSC), President's Protective Service (PPS), General Directorate of National Security (GDNS), Ministry of Mines (MoM), Independent Election Commission (IEC), Kabul Municipality, Ministry of Hajj and Religious Affairs(MoHRA), Ministry of State in Parliamentary Affairs (MoSPA), Supreme Court, High Office of Oversight on Anti-Corruption (HOoOA), Ministry of Justice (MoJ), Ministry of Information & Culture (MoIC), Science Academy, National Olympic Committee (NOC), Control and Audit Office (CAO), Central Statistic Office, Afghanistan National Standard Authority, Geodesy & Cartography Office, National Directorate of Environment, Office of Disaster Preparedness, Ministry of Borders and Tribal Affairs (MoBTA), Ministry of Refugees Repatriation (MoRR), Directorate of Kuchies

⁵ MoAIL, MoPW, MoPH, MoEW, MRRD. MoE, Ministry of Higher Education (MoHE), Ministry of Labor and Social Affairs (MoLSA) Ministry of Transport and Civil Aviation (MoTCA), Ministry of Communications and Information Technology (MoCIT), Ministry of Urban Development (MoUD), Independent Directorate for Local Governance (IDLG), MOF, Ministry of Commerce and Industry (MoCI), Ministry of Defense (MoD), Ministry of Interior (MoI), Ministry of Women Affairs (MoWA), Civil Service Commission (CSC), Office of President (OoP), Ministry of Economy (MoEc)

implementation of the program budget reform initiative. This is the main training effort required to prepare all 51 GIROA budgetary units for the full rollout of this program budgeting to all of Afghanistan's 51 budgetary units. The accomplishment is significant as last year only 19 budgetary units prepared program budgets.

The June/July training comprised seven, 2½ day seminars for the employees of budgetary units new to the program budget reform. Officials from the MoF opened and closed the seminars. The training included an introduction to Program Budgeting, instructions on the development of the budgetary units' Program Structure, Strategic Objective, Program Objectives, Operational and Development Activities, Outcomes and Outputs, and instructions on how to fill out the Program Budget and Budget Execution forms. The training included practical sessions; five out of the eight modules had group work. During this group work government employees developed draft program structures, strategic objectives, program objectives, outcomes, and outputs for their respective budgetary units.

EGGI advisors (working with BIRU representatives) conducted six, one-day Program Budget refresher workshops for the 19 ministries currently within the program budgeting pilot. The seminars included four modules: Steps to restructure Program Structure, Budget forms, Budget Execution and Future Plans. These workshops provided an update with respect to various changes made in Program Budget forms and described the MoF's Future Plan for this reform. These 19 budgetary units have between 1-3 years of experience working with the Program Budget reform process.

At the conclusion of the training sessions, the participants evaluated the training event on 5 major categories viz. Content Delivery, Preparation, Facilitator, Facility, and General Satisfaction. The evaluation was done on a scale of 1-5 with 1 indicating strongly disagree/ poor and 5 indicating strongly agree/ excellent. The evaluation form also had three evaluation questions and provided additional space for the participants to comment.

The results of the evaluation are detailed in the section 3 to 3.6. The overall result was a ranking of 4.3 out of 5 with 84% of the participants considering the training to be good to excellent. There was relatively little difference in the major categories.

The only factor to mar the training was the decline in the comparative overall result out of 5 for this year's training. This year's overall rating was 4.3 out of 5 compared with 4.4 for 2008 and 4.5 for the 2009 training. The comments suggest that this decline is attributed to the training facilities especially the ICTI training room which was very hot and a new module on the forms that did not involve any breakout sessions and was presented hastily. Suggestions for improvements in future training sessions included more breakout sessions, an increase in the time for training (i.e. more than 2.5 days for new budgetary units and one day for existing budgetary units) and better presentation techniques for e.g. speaking to the slides rather than simply reading from them. In previous years the program budget training was preceded by a trainer of trainer's course which covered a wide range of training related matters e.g. how to overcome nervousness, how to present yourself, how adults learn and what constitutes a good power point presentation. It is recommended that in future such a course be mandatory for all trainers. Finally an additional module was added to this year's training but was not translated into English before the training started. In future all training materials should be translated into English before the training sessions start so that the international advisers can view them and suggest changes if necessary.

Background

In July 2009, Program Budget training included 20 budgetary units (16 from 2008 and 4⁶ new budgetary units). Thirteen local trainers, nine CDP national budget advisors and four MOF national experts, conducted the training sessions.



In 2010, the training structure changed in order to better accommodate the rollout of the program budgeting initiative across GIROA. Trainers would deliver separate sessions for new and existing budgetary units. Training for new budgetary units would follow the past practice of a two and one-half day program with multiple, practical breakout sessions. The training material, used in 2009, formed the basis for 2010 training for the new budgetary units with an additional BIRU provided module on budgetary and finance forms.

The training material for existing ministries was reduced from the two and one-half day program to a one-day session with no breakout sessions. This new seminar had four modules: Program Structure and ANDS Results Framework, Program Budget Forms, Budget Execution, and Future Plans. BIRU developed the training modules for existing ministries.

EGGI provided 8 Program Budget CCNs and MOF (BIRU) provided 4 national staff to deliver lectures on Program Budgeting for the workshop. In all, 732 government officials attended the training on Program Budget.



As in previous years, the Program Budget Team conducted post-training evaluations, asking participants to rate the training on multiple scales. The team produced a report and analysis of the evaluations and used the results/ lesson learned to improve the training materials.

This report contains an analysis and summary of the evaluation results for this year and a comparison with the results from the previous two annual trainings. Again, the team has included some recommendations for future training sessions.

⁶ Ministry of Women Affairs (MoWA), Civil Service Commission (CSC), Office of President (OoP), Ministry of Economy (MoEc)

GIROA Program Budgeting Training Program

The objective of the 2010 training program budgeting training program was to provide 51 budgetary units with knowledge and understanding of program budgeting via comprehensive trainings in order to enable them to prepare program budgets.

Two formats were used for the training. The first format was similar to the formats used in previous years. EGGI, working with BIRU, conducted training for government officials from the 31 **Error! Bookmark not defined.** new budgetary units, plus the Ministry of Interior in two and one-half day training sessions from June 22 to July 12, 2010. It consisted of 11 sessions with three budgetary units included in each session. Each session was simultaneously done in two different venues thus covering six budgetary units in three days. MoF had intended to use the training facilities of the Afghan Civil Service Institute but due to unavailability of the training rooms, the trainings were held in multiple venues⁷. Attached is the Training Schedule for the new ministries.

(Annexure A)



1389 Training
Schedule 22Jun-12Ju

The training program concentrated on technical concepts of Program Budgeting and building the skills of participants to complete the program budgeting process. Key issues highlight included the importance and benefits of Program Budgeting over traditional budgets, concepts relating to developing a program structure, developing strategic objectives in a line ministry, sample programs, sub-programs, outputs and outcomes. The training also disseminated information on the following issues:

- **Enabling implementation of the Afghanistan National Development Strategy (ANDS)** by creating strong links between ministry's objectives and priorities;
- **Integrate the ordinary and development budgets** by taking into account the full cost implication of Government policy decisions and future recurrent costs of today's investment projects
- **Enable effective prioritization/budget allocation** decision making process by providing more information on the benefits of the programs as well as the cost of achieving those benefits, through the "**Cluster**" mechanism
- **Provide increased incentives to attract donor funds from the External budget to Core budget** by providing more information to the donors on the objectives and expected results of the budget allocation, as well as the link with national priorities
- **Strengthen fiscal discipline**, by creating an orderly framework for presentation and management of the annual budget
- **Improve operational efficiency**, by strengthening the capacity of line ministries and other budgetary units to prepare and manage their budgets effectively

The training material had eight modules with five having practical breakout sessions. This gave participants opportunities to practice the various concepts of Program Budget as they learned them. Attached is the detailed training curriculum for the new ministries.

(Annexure B)



Training Curriculum
New Ministries.docx

⁷ MOF, MoWA, MoI, MoEc and ICTI

There were a number of questions asked by the participants. Attached is the consolidated report on Questions asked by the participants and answered by the EGGI Advisors.

(Annexure C)



Q&A
Jun-Jul2010.docx

The questions are consolidated. Each participant received training material in two languages; Dari and Pashto. The training format, with breakout sessions, and the material presented was a new experience for most of the government employees. Attached is the Training Agenda for the New Ministries.

(Annexure D)



PB Training Agenda
for New Ministries.doc

The second format trained government officials of the remaining 19 existing budgetary units in a one-day training session on July 13, 14 and 17. The existing budgetary units are those units that have produced a Program Budget at least once since 2007. Attached is the training schedule for existing ministries.

(Annexure E)



1389 Training
Schedule 13-17Jul201

The one-day training for existing program budgeting budgetary units had four modules focusing on Program Structure and ANDS Results Framework, Program Budget Forms, Budget Execution and Future Plans. These workshops provided an update with respect to various changes made in Program Budget forms and described the MoF's Future Plan for this reform. Attached is the detailed training curriculum for the existing ministries.

(Annexure F)



Training Curriculum
for Existing Ministries.

These pilot budgetary units have 1-3 years of experience with the Program Budget reform. The training material had only a theoretical aspect and lacked any practical exercises. Attached is the Training Agenda for the Existing Ministries.

(Annexure G)



PB Training Agenda
Existing Ministries.doc

The modules were delivered by 8⁸ EGGI CCN advisors and 4⁹ BIRU representatives. In line with experience from previous years, the training delivery method was instructor led. Experience shows

⁸ Bahar Sayedi, Zabihullah Zolal, Asmar Amir, Muzhgan Sadat, Haya Mojaddidi, Khalid Betani, Rahman Gul and Tawab Wardak.

⁹ Masood Hashimi, Ajmal Waziri, Sultan Ahmad Zarif, Emal Masood.

that this method helps enhance the effectiveness of technical training delivered, considering aspects such as:

- Complexity/depth of information that needed to be conveyed
- Skills and experience of the audience
- Size and distribution of the audience
- Delivery time frame

In all, 732 government officials received training on Program Budgeting. 6% of the total participants were women.

Table 1: GIROA 2010 Program Budgeting Training Participant Information

Format	Number of Budgetary units	Number of Participants
New Budgetary Unit (two and one-half day)	19	418
Existing Budgetary Unit (one-day)	32	314

In total 475 participants evaluated the workshop (308 from new budgetary units and 167 from existing budgetary units). The participants at two venues did not complete the training evaluation forms. (The missing venues included three new and four existing budgetary units).

At the conclusion of the training sessions, the participants evaluated the training event on 5 major categories viz. Content Delivery, Preparation, Facilitator, Facility, and General Satisfaction. These categories had 32 sub categories in total. The evaluation was done on a scale of 1-5 with 1 indicating strongly disagree/ poor and 5 indicating strongly agree/ excellent. The evaluation form also had three evaluation questions and provided additional space for the participants to comment. Attached is the Evaluation Form.

(Annexure H)



EGGI Training & Workshop Evaluation

EGGI Logistics team¹⁰ facilitated Program Budget Training with array of activities to carry out the training efficiently and effectively. The activities included organization of the conference room, procuring food (including morning and evening tea and snacks and lunch), providing media equipment (including camera, projector, screen and microphone), supplying printed materials (including training materials) and providing stationery.

¹⁰ Hamidullah Alimi, EGGI Director of Operations; Zalmay Hamidy, Media Manager ; Mohammad Shafi Alfi, Admin and Assets/ Coordinator ; Fazal Hasan, Web & Design; Bashir Ahmad Ahmadi, Assistant to Training and Events Coordinator; Muzhda Rashid, Data Analyst

Training Evaluation

Overall Training Evaluation

The overall rating of the training is 4.35 on a scale of 5.

Figure 1: Overall program budgeting training evaluation rating

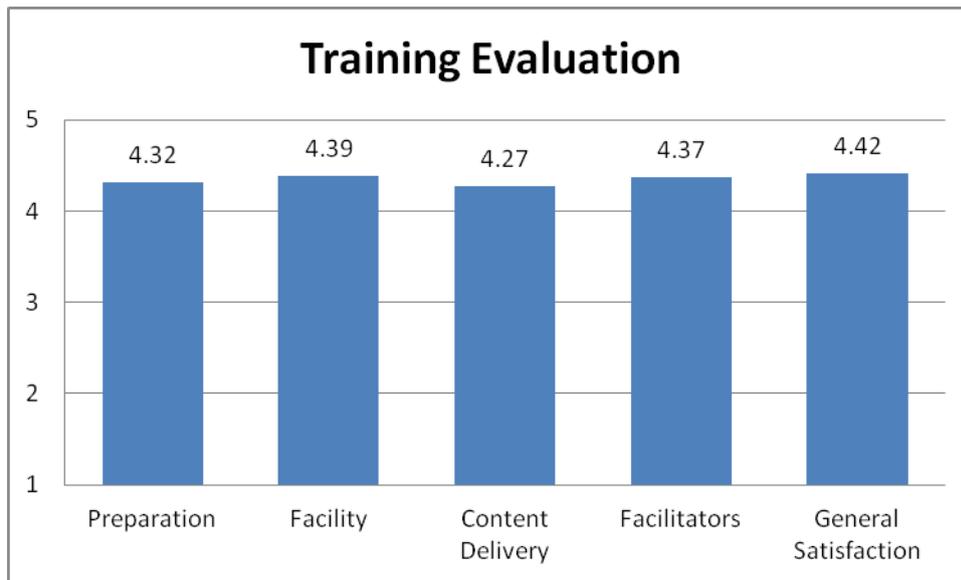
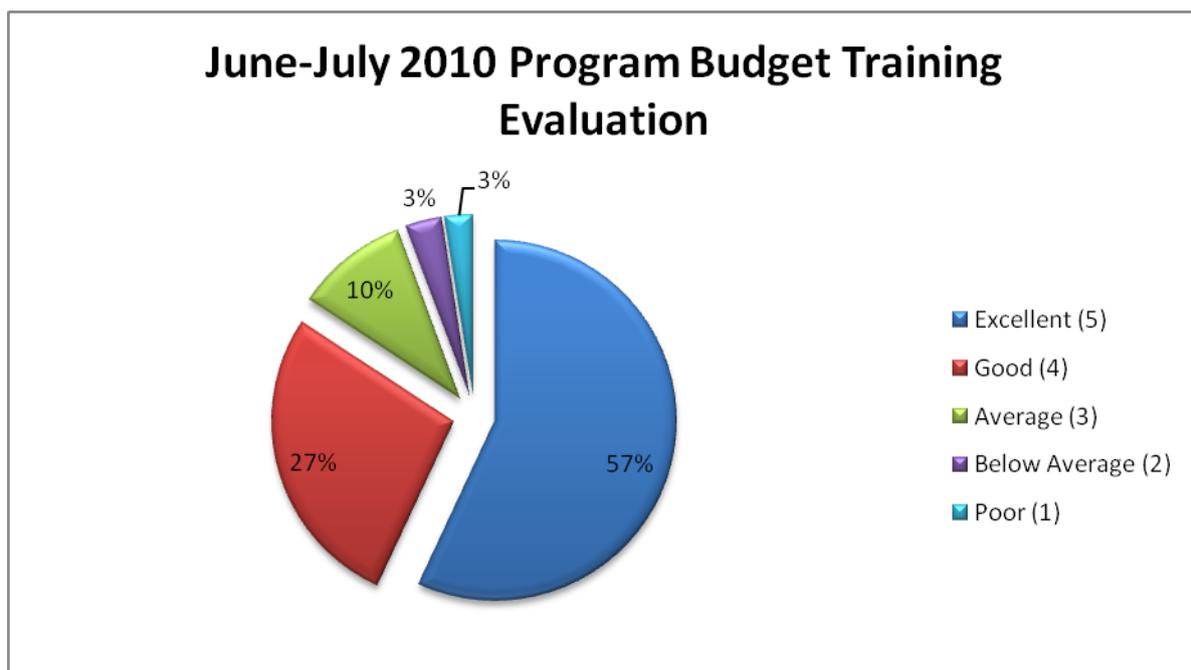


Figure 2 shows the distribution of the ratings. 84% of the participants sampled considered the training in range of good to excellent.

Figure 2: Program Budgeting Training evaluation distribution



Evaluation for the Logistics/ Operations

The graph below shows the average rating given on the sub-categories of two major groups, preparation and the adequacy of the facility (including operational and logistics issues). The average rating on the scale of 5 was 4.37.

Figure 3: Rating for the Logistics/ Operations according to the sub-category

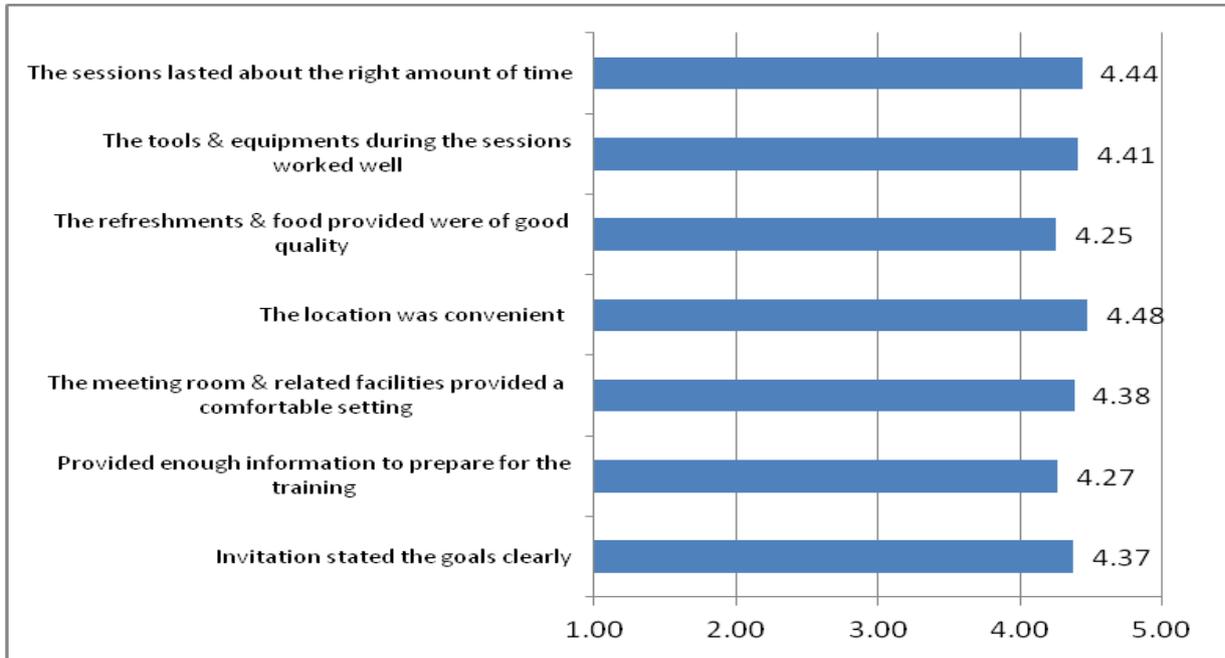
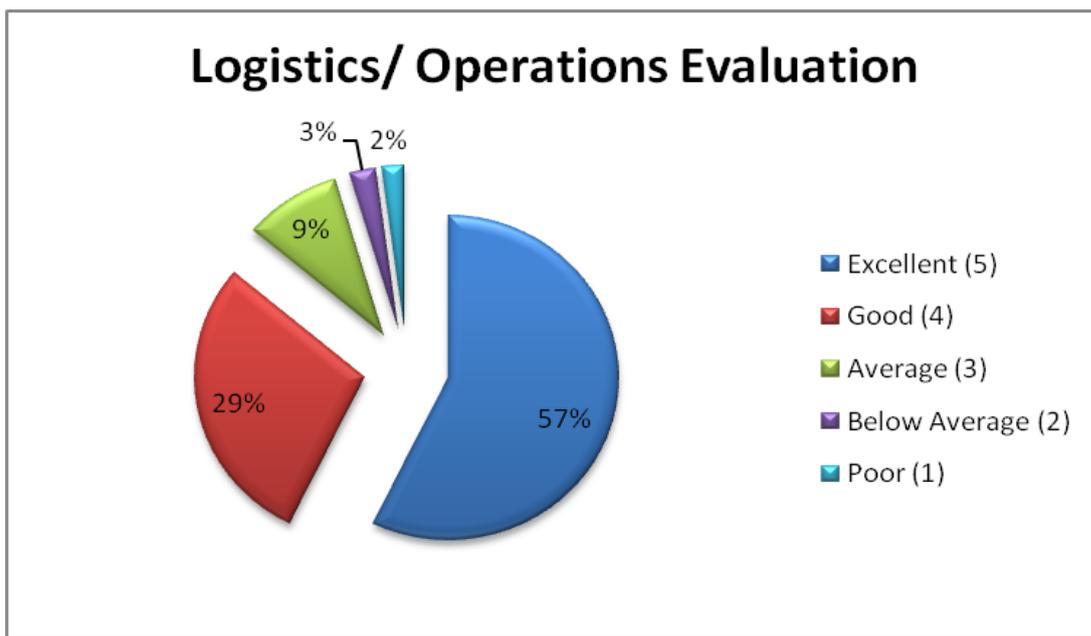


Figure 4 below shows the distribution of the ratings. 86% of the participants considered the logistics/ operations of the training in range of good to excellent.

Figure 4: Logistics/ Operations evaluation distribution



Evaluation for Content Delivery

Figure 5 below shows the average ratings given on the 11 sub-categories of Content Delivery. This category dealt with the quality of training material distributed, interactive sessions, and relevancy. The average rating on the scale of 5 was 4.27.

Figure 5: Rating for the Content Delivery according to the sub-category

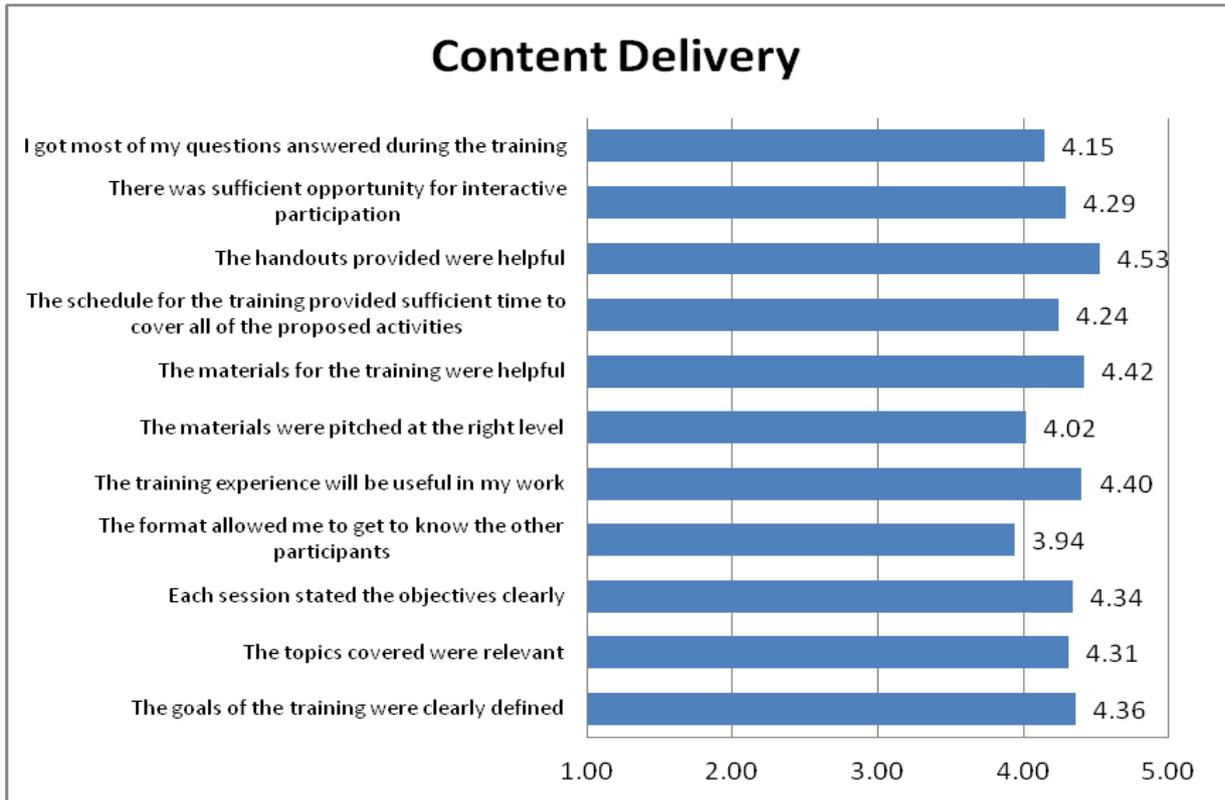
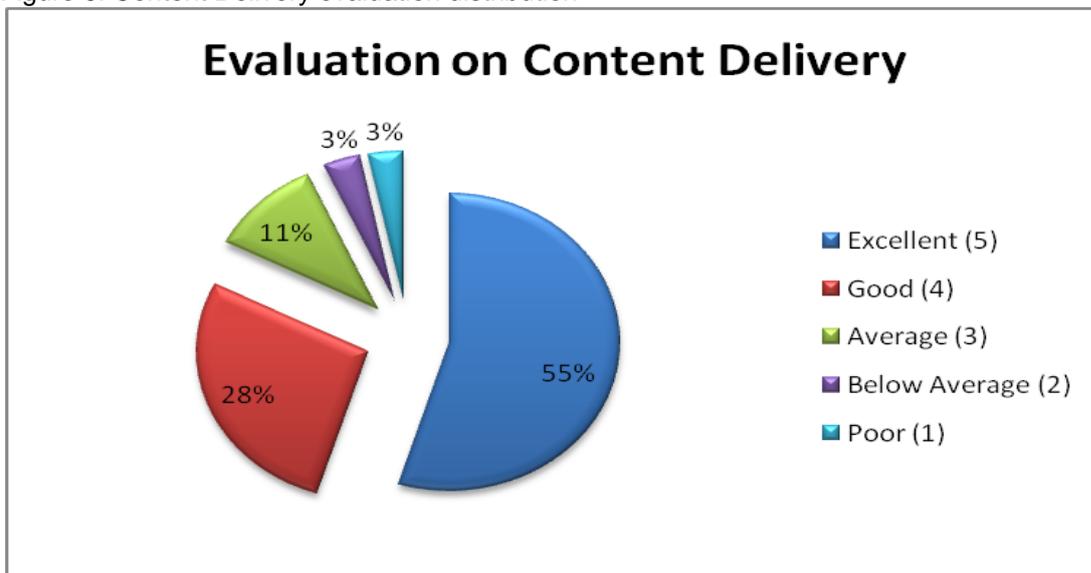


Figure 6 below shows the distribution of the ratings. The participants marked the content delivery at 83% on the scale from excellent to good.

Figure 6: Content Delivery evaluation distribution



Evaluation of the Facilitators/ Trainers

Figure 7 below shows the average ratings given on the 6 sub-categories of Facilitators/ Trainers. The participants evaluated the trainers on teaching method, knowledge, interaction with the trainees, answering the questions and overall skills. The average rating on the scale of 5 was 4.37.

Figure 7: Rating for the Facilitators/ Trainers according to the sub-category

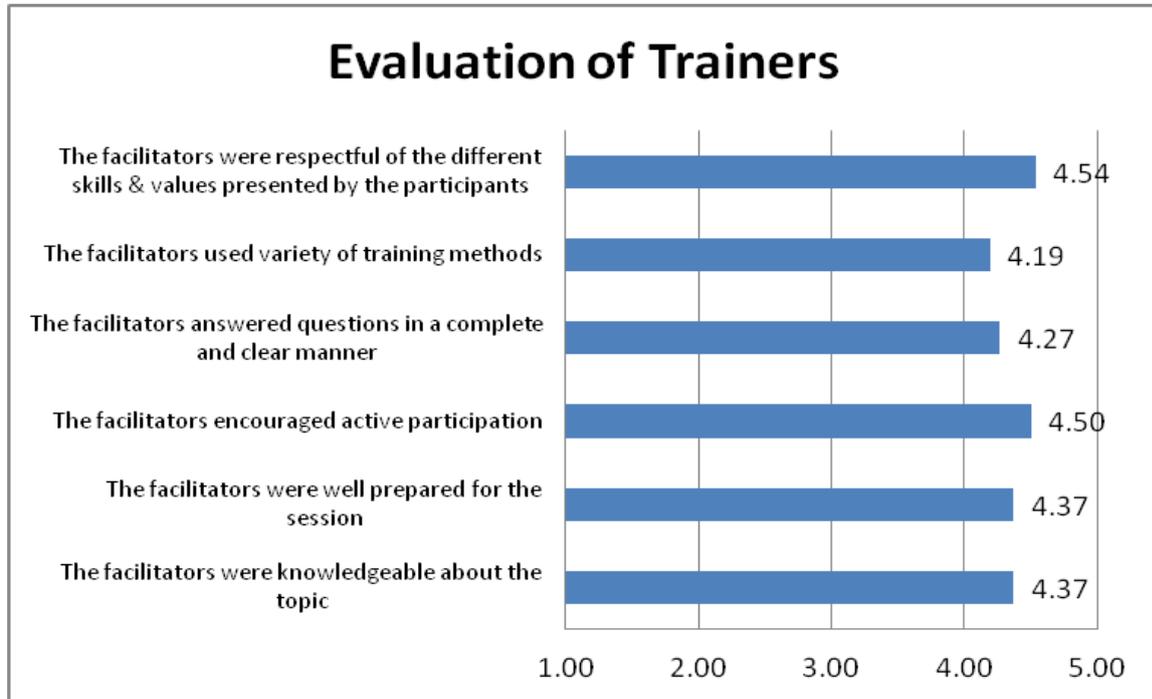
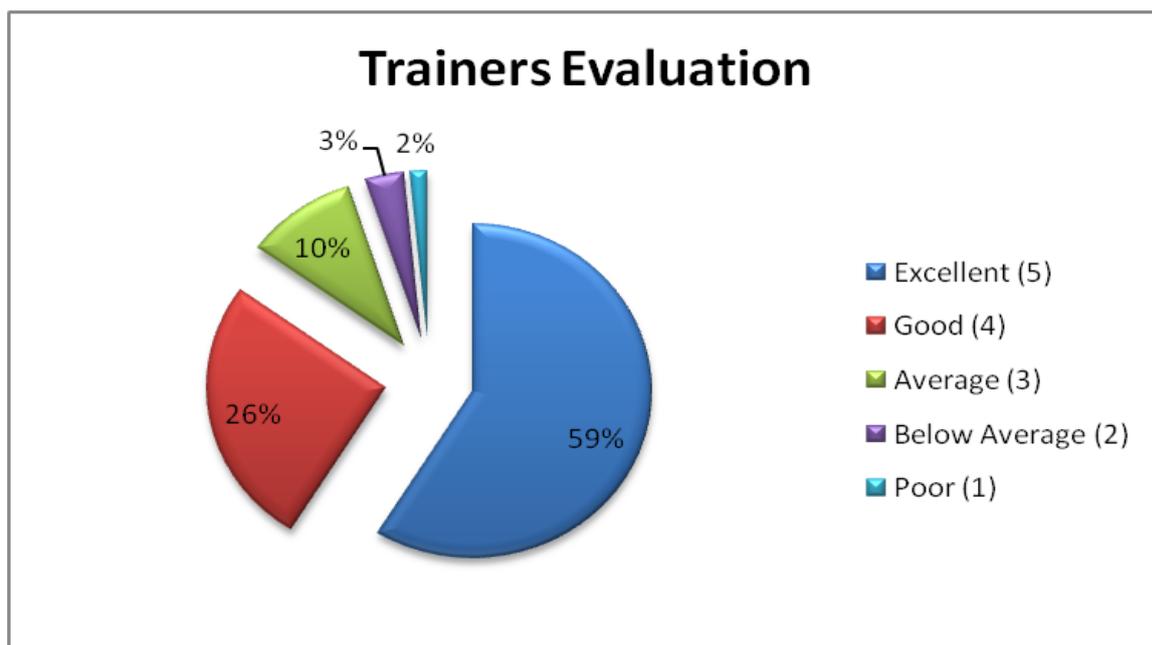


Figure 8 below shows the evaluation of the facilitators on the scale of 1 to 5. The graph shows that 85% of the participants marked the trainers excellent or good.

Figure 8: Facilitators/ Trainers evaluation distribution



Evaluation on General Satisfaction

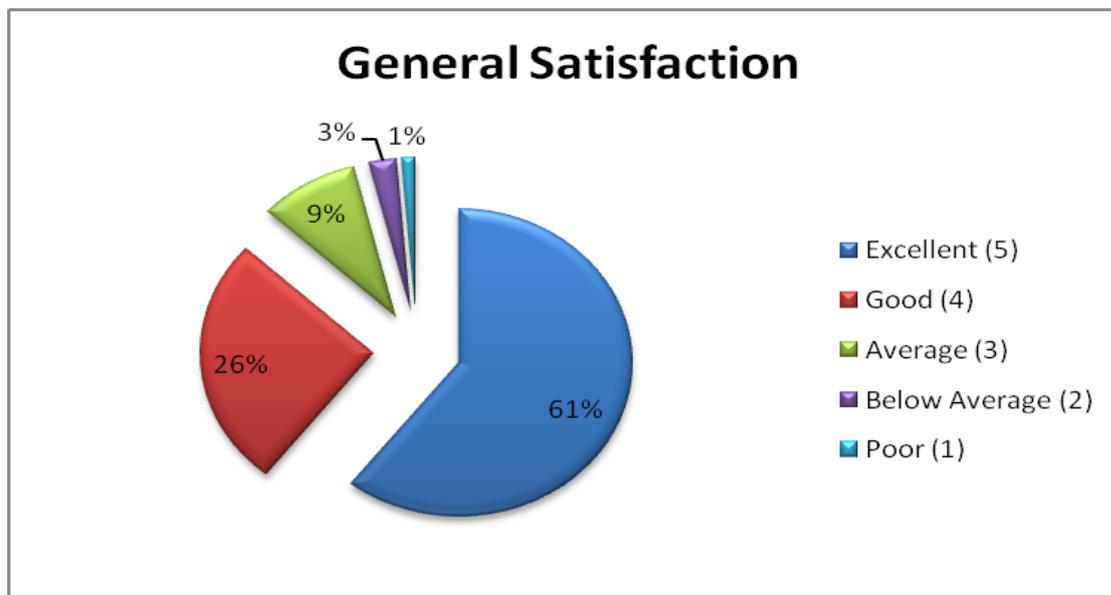
Figure 9 below shows the average ratings given on the 8 sub-categories of General Satisfaction. This category evaluates the overall satisfaction of the training delivered to the trainees. The average rating on the scale of 5 was 4.42.

Figure 9: Rating on the General Satisfaction according to the sub-category



Figure 10 below shows the evaluation of the category on General Satisfaction. The graph shows that 87% of the trainees have rated their general satisfaction as excellent to good.

Figure 10: General Satisfaction evaluation distribution

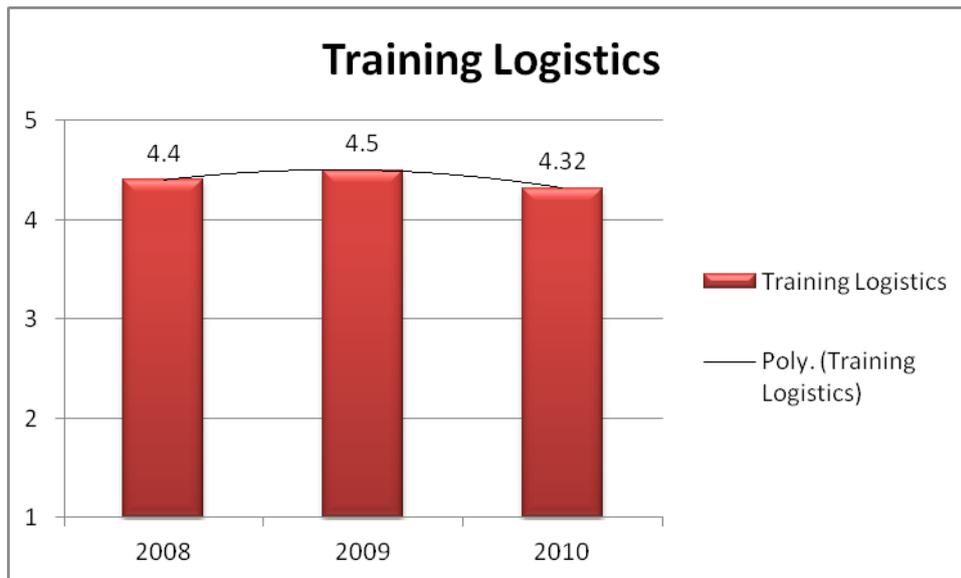


Comparative Analysis of Trainings held in 2008, 2009 and 2010

Comparative Analysis on training logistics

This analysis compares indicators from logistics and operations of the program budgeting training event over the last 3 years. The participants evaluated the logistics/ operations on a scale of 1 to 5; it includes ratings on handouts, training room, audio/ visual materials, participant's handbook and food service/ break.

Figure 11: Comparative rating on training logistics for 2008, 2009 and 2010



Analysis shows that in 2010, the rating on training venue/ logistics dropped by .18 as compared to 2009 rating. In 2010 the rating on handouts/ participant handbooks was 4.29 compared to 4.38 in 2009. The rating on the training room, food service, audio/ visual, other related facility dropped to 4.38 from 4.54 in 2009.

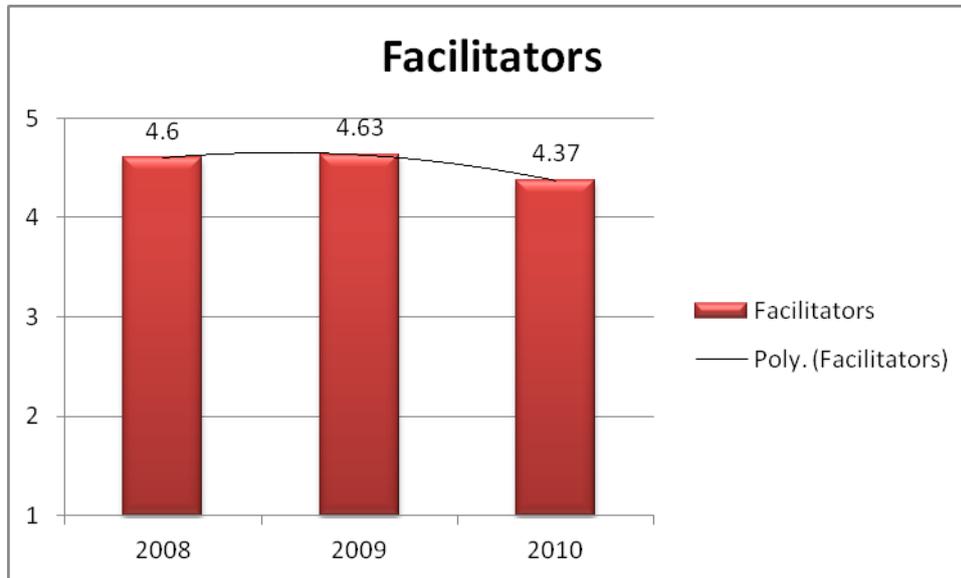
Consolidated comments from the course participants provided some insight into the reduced ratings in 2010. These included:

- Dissatisfaction with the training room provided especially in ICTI. The training room was small and lacked adequate ventilation;
- Desire for longer duration training sessions with more practical breakouts;
- Training handouts were too technical;
- Translation could be improved.

Comparative analysis on training facilitators/ trainers

Participants evaluated the trainers on a scale of 1-5 on their training method, attitude of the trainers, their knowledge and clarity on subject, level of preparation, active participation and their ability to answer the questions.

Figure 12: Comparative rating on facilitators/ trainers for 2008, 2009 and 2010



The analysis shows that in 2010 the evaluation on training facilitators dropped from 4.63 in 2009 to 4.37 in 2010. In 2009 the rating given on knowledge and preparation of the trainers was 4.62 and this year it is 4.37. The trainers' attitude towards the class showed a substantial drop, from 4.78 in 2009 to 4.54. Interestingly, the participants dropped their rating of the trainers on their active participation, clarity in answering the questions, training methods and practical application from 4.60 in 2009 to 4.32 in 2010.

Participants consolidated comments showed that:

- The training was too technical and difficult.
- The trainers needed more fluency and clarity on subject.
- The trainees reported that the trainers were reading from the slides and not giving satisfactory answers to questions/queries.

Result of consolidated comments of 475 participants

The comments generally showed a positive response to the trainings. Approximately 310 participants positively responding to the training provided. Key themes from their responses included:

- A general agreement to prepare their Program Budget according to the training given to them
- An agreement to implement this reform in their budgetary units.
- A desire to bring about a change according to the instructions.
- The training being excellent and good
- Wished more trainings in future to be similar to the Program Budget training format
- Found Program Budget training useful, building their capacity, and a positive learning experience
- The training had a positive response
- The trainers were good and active

Participants appreciated the fact that the technical trainers were Afghans.

Key areas identified for improvement included:

- The duration of the training sessions were too short, especially for existing ministries. The participants said that the training became too tedious and boring, especially for the shorter one-day session.
- Lack of practical sessions especially for existing ministries.
- The punctuality of the trainers could be better
- The training room facilities could be improved
- The trainers did not have clarity and knowledge on the subject; they did not give good answers to the questions raised.
- Presentation technique employed by the trainers could be improved.

Most of the participants gave suggestions especially to Ministry of Finance (MOF) for improvement in the implementation of this new Reform. Their unedited comments are contained in Annexure I.

(Annexure I)



Unedited
Consolidated Comment

Conclusion and Lessons Learned

Approximately 110 participants agreed to develop their Budget according to Program Budget methodology and implement it in their budgetary units. 115 participants considered the 2010 training program as effective and useful in helping to build their technical capacity on program budgeting. 168 participants expressed a desire for similar training in future on Program Budgeting. Formal/informal comments by line ministry employees and ministry management have consistently reflected their appreciation for training and support received from EGGI budget analysts and advisors. Ministry management also expressed their gratitude to the MOF Budget Department and MOF advisors for their excellent support.

There are several lessons learnt that will be applied by EGGI to strengthen future training sessions. These include:

- Increased duration of the training sessions
- Training design should be more considerate of the target line ministry audience: For example, the BIRU (MOF) finalized training material for both the new and existing ministries in the 2010 program. All but one module were similar to last year's program. The additional module was on Budget Forms. This module was supplied to EGGI in Dari and it was not possible to have it translated to English before the training started. In future all training materials should be translated into English before the training sessions start so that the international advisers can view them and suggest changes if necessary. The participants evaluated the training as too technical and difficult and gave a 3.37 rating on the scale from 1 to 5 for the content/ delivery.
- Better preparation and quality control of the program budgeting training handouts
- Better post-training follow up: Participants want follow up training on the Program Budget and more involvement of Ministry of Finance to have this reform implemented in the government system.
- Training delivery methodology should be more interesting and dynamic by including more practical sessions.
- MOF should consider the involvement of budget department focal points in the Program Budget Reform process so as to institutionalize the reform and to make it more successful.
- In previous years the program budget training was preceded by a trainer of trainer's course which covered a wide range of training related matters e.g. how to overcome nervousness, how to present yourself, how adults learn and what constitutes a good power point presentation. It is recommended that in future such a course be mandatory for all trainers.

The conclusion from this analysis is that the Program Budget training program for the 1390 budget process was broadly successful and showed increasing support GIROA employees for the Program Budget reform process.

Acronyms

ABA	Afghanistan Bankers' Association
ACBR	Afghanistan Central Business Registry
ACCI	Afghan Chamber of Commerce and Industry
ACD	Afghanistan Customs Department
ACH	Afghanistan Clearing House
ACLA	Associate Commissioner for Legislative Affairs
ACSP	Afghanistan Credit Support Program
ACSS	Afghanistan Clearing and Settlement System
ADB	Asian Development Bank
ADIC	Afghan Deposit Insurance Corporation
ADP	Alternative Development Program
AEAI	Advance Engineering Associates International
AEGPSS	Afghanistan Economic Growth and Private Sector Strengthening
AFMIS	Afghanistan Financial Management Information System
AFS	Afghanis
AFSSP	Afghanistan Financial Sector Strengthening Program
AGO	Attorney General's Office
AIB	Afghanistan International Bank
AIBF	Afghanistan Institute of Banking and Finance
AIHRC	Afghanistan Independent Human Rights Commission
AIMS	Afghanistan Information Management Services
AISA	Afghanistan Investment Support Agency
AML/CFT	Anti-Money Laundering and Combating the Financing Terrorism
ANDS	Afghanistan National Development Strategy
APAP	Afghanistan Parliamentary Assistance Project
APTTA	Afghanistan Pakistan Trade and Transit Agreement
ARD	Agriculture and Rural Development
ARIES	Agriculture Rural Investment and Enterprise Strengthening
ARTF	Afghanistan Reconstruction Trust Fund
ASEAN	Association of South East Asian Nations
ASI	Adam Smith International
ASMED	Afghanistan Small and Medium Enterprises Development
ATM	Automatic Teller Machine
ATRA	Afghanistan Telecom Regulatory Authority
AUB	Afghan United Bank
BDS	Business Development Services
BIS	Bank of International Settlements
BRAC	Bangladesh Rural Advancement Committee
BRT	Back Room Technician
CADR	Commercial Alternative Dispute Resolution
CAO	Chief Administration Officer
CBS	Core Banking System
CCNS	Cooperating Country Nationals
CCO	Chief Compliance Officer
CDP	Capacity Development Program, USAID
CEAP	Chief Economic Advisor to the President
CEO	Chief Executive Officer
CERP	Commanders Emergency Response Program
CFSS	Correctional Facility Shift Supervisor
CIMIC	Center for Information Management, Integration, and Connectivity
CIO	Chief Information Officer
CMO	Contract Management Office
CMRS	Central Monitoring and Reporting System
CO	Contracting Officer
COO	Chief Operation Officer
COP	Chief-of-Party
CPI	Consumer Price Index
CSO	Central Statistics Office
CTO	Cognizant Technical Officer
DAB	Da Afghanistan Bank
DABS	Da Afghanistan Brishna Sherkat

DACAAR	Danish Committee for Aid to Afghan Refugees
DCOP	Deputy Chief-of-Party
DFR	Donor Financial Review
DG	Director General
DHS	Department of Homeland Security
DM	Deputy Minister
DMFI	Depositor Microfinance Institutions
DOJ	Department of Justice
EFT	Electronic Fund Transfer
EGGI	Economic Growth & Governance Initiative
EGO	Economic Growth Office
EGPSS	Economic Growth Private Sector Strengthening
EMIS	Education Management Information System
EXBS	Execute By Sting Project
FAD	Fiscal Affairs Department
FAU	Fiscal Analysis Unit
FMFB	First Micro Finance Bank
FPU	Fiscal Policy Unit
FSD	Financial Supervision Department
FSSP	Financial Sector Strengthening Project
GCC	Government Coordinating Council
GDP	Gross Domestic Product
GIAAC	General and Independent Administration Against Corruption and Bribery
GIROA	Government of Islamic Republic of Afghanistan
GL	General Ledger
GOA	Government of Afghanistan
GTZ	Deutsche Gesellschaft für Technische Zusammenarbeit
HIP	Herat Industrial Park
HIPC	Highly Indebted Poor Countries' Initiative
HR	Human Resources
HRD	Human Resource Department
IAIS	International Association of Insurance Supervisors
IARCSC	Independent Administrative Reform and Civil Service Commission
IBFIM	Islamic Banking and Finance Institute Malaysia
ICA	Insurance Corporation of Afghanistan
ICT	Information and Communication Technology
ID	Insurance Department
IDEA-NEW	Incentives Driving Economic Alternatives for the North, East, and West
IDLG	Independent Directorate for Local Governance
IFC	International Finance Corporation
IFRS	International Financial Reporting Standards
IIFC	Islamic Investment and Finance Cooperatives
IMF	International Monetary Fund
IMFC	International Monetary and Financial Committee
INGO	International Non Governmental Organization
IP	Industrial Park
IROA	Islamic Republic of Afghanistan
ISDM	Information Systems Design and Management
ISP	Internet Service Providers
IT	Information Technology
JCMB	Joint Coordination and Monitoring Board
KED	Kabul Electricity Distribution
LBMA	London Bullion Market Association
LGCD	Local Governance and Community Development
LLDAs	Lottery-Linked Deposit Accounts
LLP	Limited Liability Partnership
LMTO	Large and Medium Taxpayers Office
LoC	Letter of Credit
LOI	Letter of Intent
LT	Long Term
LTO	Large Taxpayer Office
M&E	Monitoring and Evaluation
MAIL	Ministry of Agriculture Irrigation and Livestock
MAU	Macroeconomic Analysis Unit

MDF	Main Distribution(al) Facility
MEW	Ministry of Energy and Water
MFF	Multi-tranche Financing Facility
MISFA	Microfinance Investment Support Facility for Afghanistan
MOCI	Ministry of Commerce and Industry
MOCIT	Ministry of Communication and Information Technology
MOE	Ministry of Education
MOEc	Ministry of Economy
MOF	Ministry of Finance
MOHE	Ministry of Higher Education
MOI	Ministry of Interior
MOJ	Ministry of Justice
MOLSAMD	Ministry of Labor, Social Affairs, Martyrs and the Disabled
MOM	Ministry of Mines
MOT	Ministry of Tourism
MOTA	Ministry of Transport and Aviation
MOTCA	Ministry of Transport and Civil Aviation
MOU	Memorandum of Understanding
MOUD	Ministry of Urban Development
MP	Member of Parliament
MPU	Monetary Policy Unit
MRRD	Ministry of Rural Rehabilitation and Development
MSME	Micro, Small and Medium Enterprises
MTBF	Mean Time Before Failure
MTEF	Medium-Term Expenditure Framework
MTO	Medium Taxpayers' Office
MW	Minimum Wage
NBC	National Broadcasting Commission
NBFC	National Budget Finance Commission
NBFI	Non-Bank Financial Institution
NC	National Committee
NDC	New Deal For Communities
NEC	National Economic Commission
NGO	Non-Governmental Organization
NICA	National Insurance Company of Afghanistan
NSC	National Statistics Council
NSDP	National Skills Development Program
NSP	Normal Safety Procedures
NTR	Nothing to Report
OEG	Office of the Economic Growth
OFC	Optical Fiber Cable
OGC	Office of Government Commerce
OSS	One Stop Shop
P&L	Profit and Loss
PAU	Policy Analysis Unit
PBO	National Assembly Budget Office
PCO	Project Control Organization
PDC	Provincial Development Committee
PDP	Provincial Development Plans
PG	Participant Guide
PMO	Project Management Office
PMP	Performance Management Plan
PPP	Public Private Partnership
PPSCD	Policy for Private Sector Growth and Development
PRGF	Poverty Reduction & Growth Facility
PRT	Provincial Reconstruction Team
PSCSEC	Private Sector & Civil Society Enabling Council
PSD	Private Sector Development
PSD-SC	Private Sector Development Sub-Committee
PSEC	Private Sector Enabling Committee
QRF	Quick Reaction Force
RAMP	Rebuilding Agricultural Markets Program
RCS	Reports Control System
RFTOP	Request For Task Order Proposal

RM	Regional Manager
RMD	Resource Management Division
RMO	Regional Management Office
ROE	Rate of Exchange
ROI	Return on Investment
RRR	Revenue Reporting and Reconciliation
SC	Sub Committee
SCB	Standard Chartered Bank
SDRs	Special Drawing Rights
SEAL	Support for an Effective Afghan Legislature
SEAP	Senior Economic Advisor to the President
SIGTAS	Standard Integrated Government Tax Administration System
SME	Small and Medium Enterprises
SMEFP	Supplementary Memorandum of Economic and Financial Policies
SOES	Small Order Execution System
SROI	Social Return on Investment
SSBC	Smart Service Business Center
ST	Short Term
SUNY	State University of New York
TA	Technical Assistance
TAFA	Trade Accession Facilitation for Afghanistan
TAPR	Technical Assistance for Policy Reform
TCC	Technical Coordinating Committee
TIN	Tax Information Number
TOR	Terms of Reference
TOT	Training of Trainers
UCC	Uniform Commercial Codes
UCLA	University of California, Los Angeles
UK	United Kingdom
UK-DFID	United Kingdom Department for International Development
UNDP	United Nation Development Program
US	United States
US\$	United States Dollar
USAID	United States Agency for International Development
VSAT	Very Small Aperture Transmission
WB	World Bank
WOCCU	World Council of Credit Unions
WTO	World Trade Organization