



# 2011 Annual Program Budgeting Training Program Report

Ministry of Finance and EGGI Training for GIROA Budgetary Units



**August 2011**

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## Summary

During July 2-25, 2011, the Ministry of Finance (MoF) Budget Department with USAID/EGGI support delivered the annual program budgeting training program for all budgetary units. MoF and EGGI trainers delivered the annual training program over six sessions and trained 365 (342 male; 23 female) finance, planning, and administration officers from all government budgetary units, resulting in 988 "person days trained".<sup>1</sup> The MoF annual training program provides a foundation of learning and skills building for government officials involved in preparation and implementation of annual program budgets for their Ministries. It also serves as an important step in preparation for the next annual budget process for SY-1391 (2012-2013).

The MoF has conducted an annual program budgeting training program since 2007 with USAID support. For 2011, the training program was segmented into two levels: (1) two-day workshops for experienced Ministries / Agencies; and (2) three-day workshops for less experienced Ministries / Agencies. Experienced Ministries / Agencies are those budgetary units with over two years of program budget implementation experience. The program for experienced ministries covered six modules on topics including a program budgeting overview, budget submission forms, financial planning, budget execution, performance reporting, and future plans. The program for less experienced ministries included eight modules with more comprehensive information provided on all aspects of program budgeting (program budget structure, narrative, strategic objectives, outputs and outcomes) in addition to the six modules provided for the experienced ministries. The training sessions included breakout group work with practical, skill building exercises to reinforce the concepts taught during the modules.



A MOF Trainer delivers a program budgeting training module to government civil servants during the 2011 annual Program Budget Training program in Kabul.

At the end of each training session, participants evaluated the training event for four categories: Content Delivery, Trainers, Time Management and Overall Satisfaction, on a scale of 1 – 5, with 1 indicating weak and 5 indicating excellent. The evaluation form also requested participants to comment on time management and overall satisfaction with the training event. Of 365 participants, 228 (62%) completed evaluation forms.

The general summary of the training program and the results of the evaluations are detailed in this report. Overall, the participants ranked the training program 4.3 out of 5. Key findings for each category include:

- **Contents Delivery:** 95% percent of the total participants evaluated the practical sessions as good to excellent with an overall average rating of 4.4
- **Trainers:** 98% of the total participants evaluated the trainers' delivery as good to excellent with an overall average rating of 4.7, the highest of all categories
- **Time Management:** 85% of the participants considered the time management of the training sessions good to excellent with an overall average rating of 4.3

<sup>1</sup> "Person days trained" refers to the number of trainees multiplied by the number of training days.

- **Overall Satisfaction:** 84% of participants rated their ability to use the information learned in the training for their work good to excellent, representing the lowest overall rating for any category rated of 4.1

In the time management category, feedback from participants' comments suggested that more time is needed to deliver modules on budget execution and reporting, program budget forms, performance reporting, financial planning, program budget concepts and structure, and outputs / outcomes. Participants also suggested that more time be devoted to working group sessions with facilitators explaining the process and then conducting the working group sessions.

For overall training satisfaction, key participant comments included that the program budgeting training course was useful and effective, participants were satisfied, and the program was successfully conducted. Participants also offered suggestions to improve the training program in the future, including:

- Training materials should be published and distributed to finance, budget, planning, and procurement departments of ministries
- Additional training materials should be added and the trainers should be able to deliver training in Pashto as well
- Better training tools should be provided such as computers, training materials, clear descriptions of notes for each sessions and more time should be given by the Ministries and relevant agencies to enable trainers to prepare for the workshops

## Background

Program Budgeting is a framework for budgeting and accountability that assists budgetary units<sup>2</sup> to better link their budgets with the Government's strategic objectives and policy priorities. For Afghanistan, these policies and priorities are set out in the Afghanistan National Development Strategy (ANDS) and in strategies of all line ministries. The program budgeting reform initiative requires the Government of the Islamic Republic of Afghanistan (GIROA) and line ministries to focus on identifying programs, activities/projects and outputs required to achieve their strategic objectives. This will ultimately improve their ability to assess progress towards achievement of these objectives.

**Program budget reform is a major component of the Public Financial Management Roadmap presented to the International community on July 20, 2010 at the Kabul Conference which outlines the government's plan for achieving fiscal sustainability by 2014.**

Program Budgeting was first introduced in Afghanistan in 2006 to three pilot ministries. In 2007, the MoF working with the USAID/Capacity Development Project (CDP), expanded this reform initiative to seven government ministries. In December 2009, the MoF decided to roll out program budget reform to all 51 budgetary units (31 new budgetary units and 20 existing program budget pilots) for 2010 (SY-1390)<sup>3</sup>. In April 2010, USAID support for this initiative was transferred from the CDP project to the Economic Growth and Governance Initiative (EGGI) project.

The Government reaffirmed its commitment to the implementation of program budget reform initiative through the July 2010 Kabul Conference process and the development of a Public Financial

<sup>2</sup> Budgetary unit is an governmental entity involved in preparation, execution and reporting of annual budget and receives budgetary resources from MoF.

<sup>3</sup> See Appendix A for the list of Ministries / Agencies involved in program budget reform implementation by year.

Management Roadmap which includes program budget reform. At the Kabul Conference, the Government of Afghanistan and its development partners agreed to work together to increase from 25% to 50% the amount of donor assistance channeled through the government's budget.<sup>4</sup> Successful implementation of program budget reform across the Government will improve transparency and accountability in the budget process and help the government to raise donor confidence levels to increase on-budget donor assistance to reach the 50% goal.

The responsibility of developing and implementing a line ministry's annual program budget falls to the Program Budget Implementation Teams (PBIT). PBITs have been formed in all budgetary units and comprise relevant officials from the planning/finance departments. Since 2007, the MoF with USAID support has conducted annual program budgeting training programs to build capacity of these PBITs to effectively prepare and implement their Ministries' annual program budgets. The training program has expanded since 2007 as program budget reform was gradually rolled out to all budgetary units with seven ministries trained in 2007; 16 ministries in 2008; 20 ministries in 2009 (resulting in 494 government officials trained); and 51 budgetary units in 2010 (resulting in 720 government officials trained).

In July 2011, the Ministry of Finance Budget Implementation Reform Unit (BIRU), with support from the USAID/EGGI program budget team, delivered the annual program budgeting training program to 365 government officials in all 57 budgetary units. This is the second year that program budgeting has been rolled out to all government budgetary units, and the second full budget process that will include all line ministries preparing program budgets. The annual training program is an important step for the effective preparation of annual program budgets for line ministries for the next budget process for SY-1391 (2012-2013).



USAID/EGGI Program Advisor facilitates a working group session with Science Academy budget/finance staff to review their program budget structure during the annual training program.

In preparation for delivering the annual training program, the MoF conducted a one-day "training of trainers" session on June 27 for the designated MoF and EGGI trainers. The trainers were briefed on the training modules and case studies to present during the program and received coaching on effective presentation skills. The trainers delivered mock presentations and EGGI and MoF Budget Department officials provided feedback to the trainers on their delivery techniques.

The MoF structured the training program to deliver separate sessions for experienced (two or more years of program budget reform experience) and less experienced ministries (less than two years of experience). Separate training materials were then developed by the MoF and tailored for these two unique programs.

As in the previous years, the MoF conducted post-training evaluations requiring participants to evaluate the training event in four categories (Content Delivery, Trainers, Time Management and Overall Satisfaction). A scale of 1 – 5 was used, with 1 representing weak and 5 representing excellent.

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<sup>4</sup> Currently 75% of donor assistance goes through the external budget or is directly provided to recipients from donors.



This report contains an analysis and summary of the evaluation results for the 2011 training program and a comparison with the 2010 program results. The report also provides recommendations for future training sessions.

## MoF 2011 Program Budgeting Training Program

The MoF with USAID/EGGI support delivered the fifth annual program budgeting training program for 57 budgetary units from July 2 – 25, 2011. The comprehensive training program provided a foundation of learning and skills building for government officials who will prepare and execute program budgets for the SY-1391 budget process (2012/2013). The specific objectives of the training program included:

- Enhance participants' understanding of program budgeting reform and its importance
- Enable participants to gain knowledge of all aspects of program budgeting and the practical steps for its implementation
- Enable participants to gain a better understanding of the program budget execution process and procedures
- Train participants in preparing financial and procurement plans, and quarterly performance reports

In total, 365 GIRoA civil servants (342 males; and 23 females) from all budgetary units were trained during the month-long program. This resulted in 988 "person days trained." A majority of participants were from the planning/finance departments of their Ministries/Agencies. Participants were encouraged to actively engage with their facilitators and peers during the working group sessions, ask questions, and request clarification of information presented during the training sessions. A consolidated list of questions and answers during the training events is provided in **Appendix B**.

At the conclusion of each session, participants completed training evaluation forms. The USAID/EGGI Program Budget and Monitoring and Evaluation teams also interviewed seven participants to complement the training evaluation forms for additional participant feedback and insight. The interviews are summarized in this section of the report with a full transcript provided in **Appendix C**.

### Training Program

The annual training program was segmented into two levels for experienced and less experienced ministries, similar to the format used during the 2010 training program.

Training sessions for experienced ministries consisted of **two** half-day sessions covering six modules:

- Program Budgeting Overview
- Budget Submission Forms
- Financial Planning
- Budget Execution
- Performance Reporting
- Future Plans/Conclusions

Training for less experienced ministries consisted of **three** half-day sessions covering eight modules:

- Program Budgeting Overview
- Program Budget Concept and Structure
- Narrative Description (Strategic Objectives and Programs)
- Outcomes and Outputs
- Budget Submission Forms
- Financial Planning
- Budget Execution
- Future Plans/Conclusions

The program for less experienced ministries provided more detailed training on the essential program budget elements (program budget structure, strategic objectives, programs, outcomes and outputs).

Both programs included skills-building exercises with practical work, and case studies to reinforce information provided during the training presentations. The agendas for the two programs are provided in **Appendix D**.

**Table 1** below provides a summary of key information on the 2011 program budgeting training program including dates, GIRoA budgetary units trained, total number of participants disaggregated by gender, and number of training days.

2011 Ministry of Finance Program Budgeting Training Summary						
Table 1						
No.	Date	Counterparts Trained	Total # of Participants			# of Training Days
			Male	Female	Total	
<b>Experienced Ministries</b>						
1.	July 5-6, 2011	Independent Directorate for Local Governance, Ministry of Urban Development, Ministry of Public Works, Ministry of Women Affairs, Ministry of Economy, Ministry of Defense, Ministry of Finance, Ministry of Commerce and Industries	47	4	51	2
2.	July 12-13, 2011	Ministry of Public Health, Ministry of Education, Ministry of Higher Education, Ministry of Labor and Social Affairs, Ministry of Transport, Ministry of Communication, President's Office, Ministry of Agriculture, Ministry of Rural and Rehabilitation Development, Civil Service Commission	51	5	56	2
<b>Less Experienced Ministries</b>						
3.	July 2-4, 2011	Ministry of Foreign Affairs, National Security Council, President's Protective Service, Ministry of the Interior, General Directorate of National Security, Legal Training Center, Upper House, Lower House, Attorney General's Office	42	1	43	3
4.	July 9-11, 2011	Ministry of Mines, Kabul Municipality, Atomic Energy Commission, Ministry of Energy & Water, Geodesy & Cartography Office, Independent Board of Kabul New City, Directorate of Water Supply and Canalization, Independent Commission on Oversight of Implementation of Constitution, Afghanistan Independent Human Rights Commission, Ministry of Justice, High Office of Oversight on Anti-Corruption, Independent Election Commission, Ministry of Hajj and Religious Affairs	98	8	106	3
5.	July 16-18, 2011	National Directorate of Environment, Da Afghanistan Bershna Sherkat, Office of Administrative Affairs, Supreme Court, Control and Audit Office, Ministry of Counter Narcotics, Micro Finance Support Facility for Afghanistan, Afghanistan Investment Support Agency, Central Statistics Office, Afghanistan National Standard Authority	48	2	50	3
6.	July 23-25, 2011	Office of Disaster Management Preparedness, Ministry of Borders and Tribal Affairs, Ministry of Refugees Repatriation, Directorate of Kuchies, Ministry of State and Parliamentary Affairs, Ministry of Information & Culture, Science Academy, National Olympic Committee	56	3	59	3
<b>Totals</b>			<b>342</b>	<b>23</b>	<b>365</b>	<b>16</b>

## Training Evaluation

At the end of each training event, participants evaluated the program based on four categories using a scale of 1 – 5 with 1 representing weak, and 5 excellent. The four categories evaluated included: "Content of Training Program;" "Evaluation of Trainers;" "Time Management;" and "Overall Satisfaction." The evaluation form also requested participants to provide general comments on time management and overall satisfaction. Of 365 total participants, 228 (62%) completed the evaluation form.

The training evaluation questions/statements by category follow:

### 1. Content of the Training Program

- How useful was the printing material?
- How were the practical sessions?
- How would you evaluate the facilities at the conference hall?

## 2. Evaluation of Trainers

- To what extent were the trainers prepared?
- How did the trainers present the content of the presentations?
- How do you evaluate the behavior of the trainers?

## 3. Time Management

- How well was the training / workshop time utilized?

## 4. Overall Satisfaction

- To what extent has this training / workshop increased your knowledge?
- How did all the exercises take place?
- I can use the obtained information in my practical work.
- Activities of the trainers involved me in the learning process.

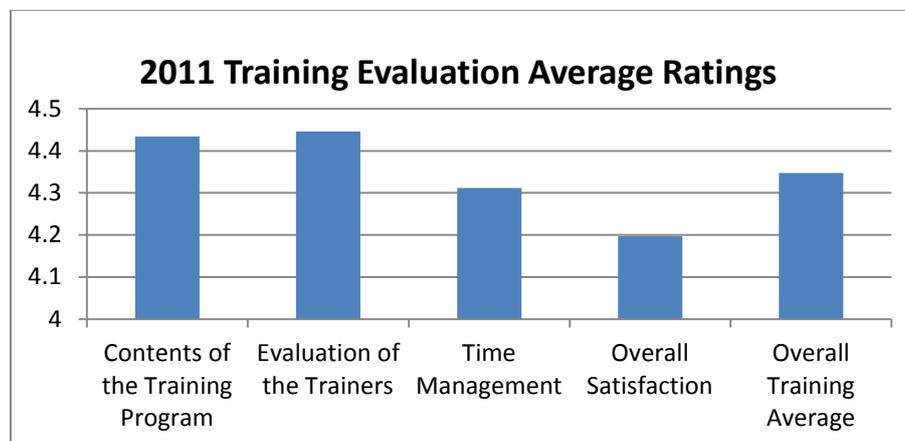
The evaluation form developed by MoF for the 2011 training program is provided in **Appendix E**.

## Overall Findings

Overall, the participants ranked the training program 4.3 out of 5. There was no change in the overall rating as compared to the 2010 overall rating of 4.3. However, annual training programs for previous years were slightly higher with 4.4 for 2008 and 4.5 for 2009. These changes may be explained by the introduction of new modules and program budgeting training areas (such as “financial planning” and “performance monitoring”). Additionally, comments regarding the need for even more practical work and group sessions, may have contributed to the overall rating remaining steady at the 2010 level. Participants requesting additional opportunities for group work suggests that these breakout sessions and interactive working groups are effective teaching methods, and are resulting in participants gaining a deeper understanding of the requirements for program budget reform implementation..

Another noteworthy finding is **the category with the highest overall rating was “Evaluation of Trainers,” resulting in 4.4**. The subcategory with the highest overall rating under “Trainers” related to the behavior of the trainers with 4.7. The lowest overall rating for a single category was 4.2 for “Overall Satisfaction.” Based on participants’ comments, the reason for the lower “Overall Satisfaction” category rating could be the expressed interest in more interactive, practical group sessions. The lowest overall rating for a subcategory was 4.1 under “Overall Satisfaction” for two subcategories: 1) “Extent to which the training / workshop increased the participant’s knowledge;” and (2) “Can the participant use the information obtained in the training in their practical work.” Comparisons with previous years’ averages by category and subcategory are not meaningful owing to variations in the training evaluation form each year.

See **Chart 1** below for the training evaluation average ratings by category:



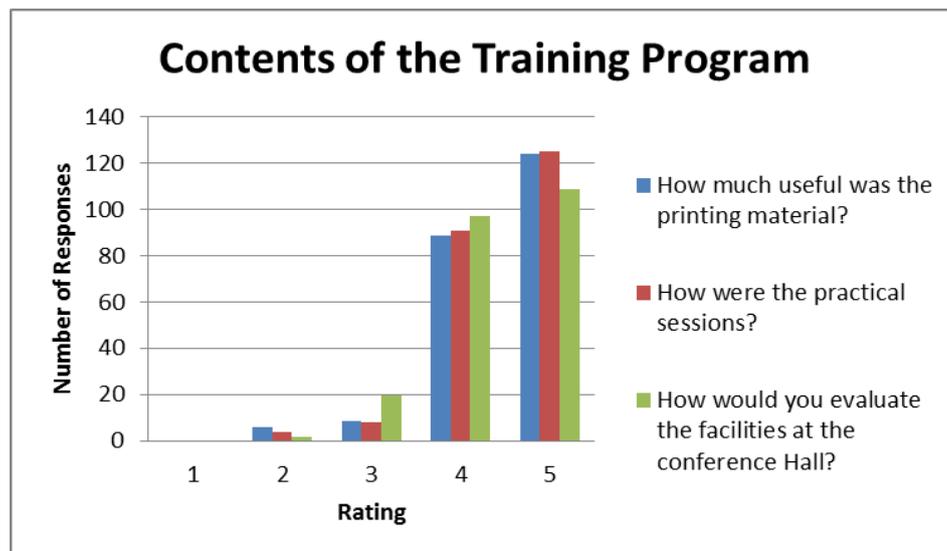
## Key Findings by Category

Analysis of the ratings by category reveals the following key findings:

### Contents of the Training Program

- 54% (124) of the total trainees evaluated the training materials as excellent, 39% (89) good, 4% (9) as average, while 3% (6) reported the training materials were only suitable for them
- In response to the question regarding the practical sessions, 55% (125) of the total trainees reported that the practical session were excellent, 40% (91) as good, 4% (8) average while 2% (4) considered them only suitable
- Regarding the two venues used as training facilities (Ministry of Finance Khyber Hall and Afghanistan Geological Survey Conference Hall), 48% (109) of the trainees considered the facilities excellent, 43% (97) good, and 9% (20) average while 1% (2) considered the training facilities suitable.
- None of the participants rated any of the subcategories for contents of the training program “weak”.

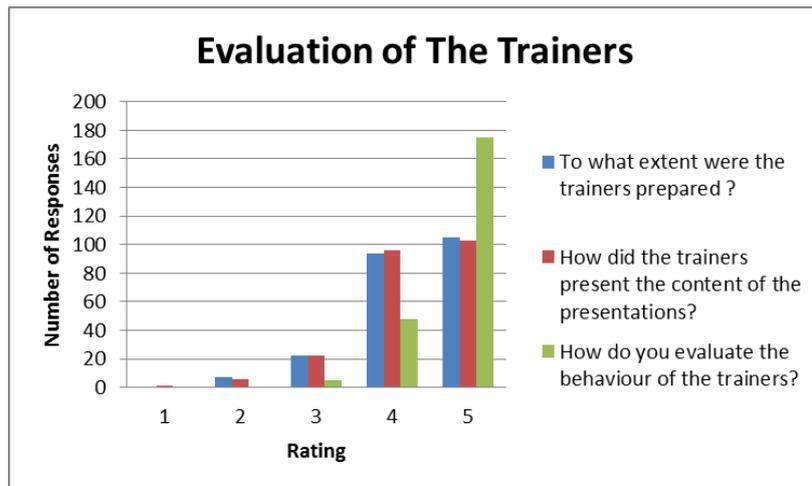
See **Chart 2 below** for number of responses by rating for the three subcategories under “Contents of the Training Program:”



### Evaluation of the Trainers

- 46% (105) of the trainees rated the trainers’ teaching method as excellent, 41% (94) good, while 10% (22) considered the teaching method average and 3% (7) trainees only suitable
- On how the trainers’ delivered the content of the presentations, 45% (103) of the trainees rated the trainers presentations as excellent, 42% (96) good, 10% (22) average while 3% (6) considered the trainers’ presentation delivery only suitable. Only one participant rated the trainers’ presentation of the contents as weak.
- On the trainer’s behavior, 77% (175) of the participants provided an excellent rating, 21% (48) good, while 2% (5) provided average ratings.

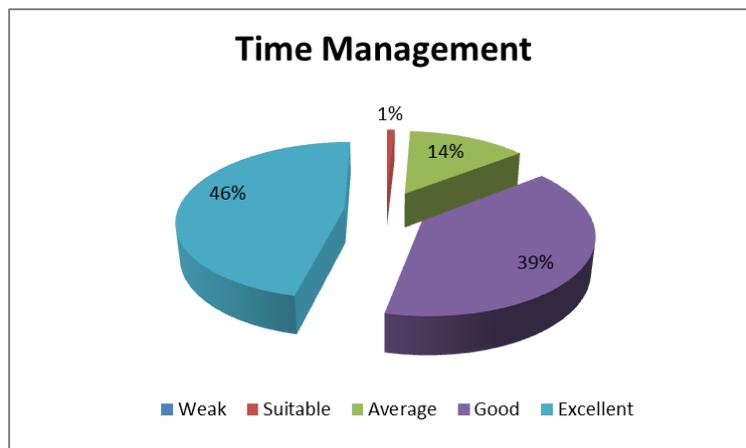
See **Chart 3** on the following page for number of responses by rating for the three subcategories for evaluation of the trainers:



### Time Management

- Regarding how well the training / workshop time was used, 46% (106) of the participants provided an excellent rating, 39% (89) good, 14% (31) as average while 1% (2) rated time management as only suitable.

See **Chart 4** below for the percentage of total respondents by rating on “Time Management”:



### Overall Satisfaction

- Regarding to what extent the training / workshop increased the trainee’s knowledge, 53% (121) provided an excellent rating, 34% (77) good, 11% (24) as average while 3% (6) trainees considered the training only suitable to increase their knowledge.
- In response to the question regarding how the practical sessions were conducted, 50% (115) of the participants considered them excellent, 37% (84) good, 11% (28) as average while 2% (4) only suitable. Only one participant rated the practical sessions weak.
- Regarding if information obtained during the training can be used in the trainee’s practical work, 37% (84) of the participants responded excellent, 47% (108) good, 13% (30) as average while 3% (6) only suitable.
- On whether the activities of the trainers involved the participant’s in the learning process, 46% (106) of the trainees provided an excellent rating, 39% (88) good, 13% (29) average while 2% (4) only suitable. Only one participant rated the trainer’s involvement of them in the learning process as weak.

See **Chart 5** below for the number of responses by rating for each of the four subcategories for “Overall Satisfaction:”



### Training Evaluation Data

The results from all surveys and a summary of the 2011 training program evaluation analysis is provided in **Table 2** on the following page.



## 2011 Program Budgeting Training Evaluation Analysis

Table 2

Contents of the Training Program		Rating										Total number of responses	Averages
		Weak		Suitable		Average		Good		Excellent			
		1		2		3		4		5			
		#	%	#	%	#	%	#	%	#	%		
<b>Question 1</b>	How useful was the printing material?	0	0%	6	3%	9	4%	89	39%	124	54%	228	4.45
<b>Question 2</b>	How were the practical sessions?	0	0%	4	2%	8	4%	91	40%	125	55%	228	4.48
<b>Question 3</b>	How would you evaluate the facilities at the conference hall?	0	0%	2	1%	20	9%	97	43%	109	48%	228	4.37
<b>Average response rate</b>		0%		2%		5%		40%		52%			
<b>Average overall rating for the category</b>													4.43
Evaluation of the Trainers		Rating										Total number of responses	Averages
		Weak		Suitable		Average		Good		Excellent			
		1		2		3		4		5			
		#	%	#	%	#	%	#	%	#	%		
<b>Question 1</b>	To what extent were the trainers prepared?	0	0%	7	3%	22	10%	94	41%	105	46%	228	4.30
<b>Question 2</b>	How did the trainers present the content of the presentations?	1	0%	6	3%	22	10%	96	42%	103	45%	228	4.29
<b>Question 3</b>	How do you evaluate the behavior of the trainers?	0	0%	0	0%	5	2%	48	21%	175	77%	228	4.75
<b>Average response rate</b>		0%		2%		7%		35%		56%			
<b>Average overall rating for the category</b>													4.45
Time Management		Rating										Total number of responses	Averages
		Weak		Suitable		Average		Good		Excellent			
		1		2		3		4		5			
		#	%	#	%	#	%	#	%	#	%		
<b>Question 1</b>	How well was the training / workshop time used?	0	0%	2	1%	31	14%	89	39%	106	46%	228	4.31
<b>Average response rate</b>		0%		1%		14%		39%		46%			
<b>Average overall rating for the category</b>													4.31
Overall Satisfaction		Rating										Total number of responses	Averages
		Weak		Suitable		Average		Good		Excellent			
		1		2		3		4		5			
		#	%	#	%	#	%	#	%	#	%		
<b>Question 1</b>	To what extent has this training / workshop increased your knowledge?	0	0%	6	3%	24	11%	121	53%	77	34%	228	4.18
<b>Question 2</b>	How did all the exercises take place?	1	0%	4	2%	24	11%	115	50%	84	37%	228	4.21
<b>Question 3</b>	I can use the obtained information in my practical work	0	0%	6	3%	30	13%	108	47%	84	37%	228	4.18
<b>Question 4</b>	Activities of the trainers involved me in the learning process	1	0%	4	2%	29	13%	106	46%	88	39%	228	4.21
<b>Average response rate</b>		0%		2%		12%		48%		37%			
<b>Average overall rating for the category</b>													4.20
<b>Overall Average Rating</b>													4.35



## Summary of Participants' Comments

For the training event evaluation, participants also provided comments in the “Time Management” and “Overall Satisfaction” categories. Analysis of the comments reveals that for both categories comments were generally positive about the training event while also suggesting areas for improvement.

### Time Management:

A summary of general comments on overall time management includes:

- All the topics were covered during the training
- All the presentations were given sufficient time
- The training was helpful and the participants learned the program budgeting concept

Several participants provided suggestions for improving time management for future training events which included:

- Many of the participants suggested that more time be given for practical work to train participants in completing the program budget submissions forms
- Participants suggested that more time be dedicated to deliver certain modules on:
  - Budget execution and reporting which required more explanation and notes
  - Performance reporting
  - Financial planning, program budget concept and structure, and outcomes and outputs
  - Overview of program budgeting in Afghanistan
- Participants also suggested that the teaching method should be diversified using other teaching methods with presentations. The presentations were also considered lengthy.
- Participants also commented that more time was needed for working group sessions. The facilitators should explain the process and then conduct the working group sessions.



An EGGI Trainer assists staff from the Ministry of Women's Affairs in completing budget forms during practical work sessions.

### Overall Satisfaction

A summary of key participant comments in the “Overall Satisfaction” category are:

- The training was very effective. It would be better, if the trainings continued in the same manner. We would like to thank program budget team colleagues.
- We really learned a lot during this three-day workshop and now can solve the problems we have had in our daily tasks.
- The program budgeting training course was extremely useful and effective. The participants were satisfied and the program was successfully conducted.
- The program was new and useful. Conducting such workshops can enhance our knowledge and awareness.

- Such training improves employees' capacity and provides the basis for professional development which is needed.
- The workshop organization was very effective to improve understanding of budget proposal
- Such workshops improve civil servants knowledge. We hope the process can be continued to improve the work of government agencies
- All facilities were made available during the workshop.

On suggested areas for improvement for future training events are the following:

- Budget forms should be included and explained in the notes section. More attention should be given to practical session including completion of budget submission forms.
- It would be good if such workshops are conducted repeatedly.
- We would like to propose having better training tools such as computers, training materials, clear descriptions of notes, more practical work etc. More time should be given by the ministries and relevant agencies to enable participants to prepare for the training.
- The program is new so it would be good if the program could be conducted for directors. The training should be repeated.
- More time should be allocated to the workshop.
- During practical sessions it would be better if one computer is given to each person to use for one day or an hour.
- Considering the expertise of the trainers, we would suggest more workshops are conducted in other relevant financial subjects.
- Separate training workshops must be conducted at the ministry level to include more employees.
- The training materials should be published and distributed to finance, budget, planning and procurement departments of ministries.

**The workshop on program budgeting, which was conducted both theoretically and practically, was very good. The topics were illustrated on slides and the contents were described in plain and common language by the instructors. The most effective part was practical work.**

*-Budget Manager of Youth Affairs Administration of the Ministry of Information and Culture.*

- Competent people should be appointed and introduced as MoF focal points within each ministry.
- The time should be allocated precisely. Sensitive, excessive parts should be removed from the program. Unnecessary questions should not be allowed. Equipment should be made available in the training hall
- Conducting such workshops will facilitate skill development of finance and accounting staff. In the future, the financial, administrative, accounting and planning affairs will be carried out more effectively



**A MOF trainer awards certificate to a participant during the July 6, 2011 program budgeting training session in Kabul.**

- To improve the program additional training materials should be added. The trainers should deliver training in Pashto. The training materials should also be in non-Dari languages. The trainers must deliver trainings properly and provide more information.
- I have a point on delivery of presentations. First, the sentence must be read on the slide and then the trainer should provide more explanations. One of the trainers explained concepts without reading the concerned line on the slide first, which caused confusion among the participants.

- If ministry authorities receive the same training, the results would be much better because authority to accept or refuse responsibility for program budget implementation is with the authorities.
- Focus more on practical work and participatory approach rather than giving presentations.

### Participant Interviews

EGGI conducted interviews with seven participants during the course of the training events to gain additional feedback and data from participants. The interviews provided valuable information on what the participants liked, specific challenges line ministries face, and where additional support is requested. Feedback overall was positive. All of the interviewees said they found the workshops helpful, many pointing to the practical exercises and working group sessions as being particularly useful to complete MoF budget forms. Several participants interviewed said they would like to see more training opportunities to help grow capacity within their organizations as they work toward the goal of “graduation,” when they will be able to prepare their budgets independently, in accordance with the program budgeting reforms.

See **Appendix C** for complete transcripts.

## Conclusions and Lessons Learned

Overall based on analysis of the training event evaluations and participant interviews, participants were generally satisfied with the program budget training. Additionally, the GIRoA staff who participated particularly found the practical work useful in learning how to complete MoF budget forms and expressed an interest in receive more training to help build their capacity in this program budget implementation.

There are several lessons learned to consider for strengthening future annual training sessions including:

- More practical, skill building working group sessions should be incorporated into the overall training program. Equipment should be provided such as computers to enable the participants to gain more experience with completing forms using the computer rather than manually completing forms. Trainers can bring their own computers for the participants to use during the practical working session.
- Many participants commented that such training should be delivered in the budgetary units to enable more employees to participate. Consideration can be given for follow up refresher courses for employees combined with on the job training and coaching in particular areas such as program budget development, budget execution, financial planning and performance reporting. Such trainings can be delivered by the EGGI program budget advisors embedded in the Ministries or other budget advisors with PFM experience.
- Circulate the training materials to the Line Ministries/Agencies and make them available in Pashto as well. Trainers should also be able to deliver the training in Pashtu.
- Continue the practice of conducting a trainer the trainer’s course before the training program to cover the training modules and materials and provide coaching on training methodologies. This will prepare the trainers for the intensive annual program budgeting training program.

Shortly after the month-long training program, on July 31, USAID/EGGI conducted a “Lessons Learned” workshop to review the 2010/2011 training program and provincial budgeting assistance. The goal of the event was to support the MoF budget reform team to identify successes, challenges, and lessons learned in preparation for the next year’s technical assistance. EGGI’s Program/Provincial Budget Team, EGGI Project Management, USAID, and MoF Budget Department officials, participated in the one-day workshop. The Lessons Learned workshop complemented the July annual training program with facilitated discussions on how to strengthen USAID budget reform assistance to the Ministry of Finance over the coming year and beyond. A separate report will be prepared providing a summary of key findings from the workshop for USAID and MoF consideration.



USAID/EGGI Program Budget team members discuss successes, challenges, and areas of improvement for the 1390 budget process at the Budget Reform “Lessons Learned” Workshop in Kabul on July 31.

## Acronyms

AA	Administrative Affairs
AEC	Atomic Energy Commission
AGO	Attorney General's Office
ANDS	Afghanistan National Development Strategy
BIRU	Budget Implementation Reform Unit, (Ministry of Finance Budget Department Unit)
CAO	Control and Audit Office
CDP	Capacity Development Program, USAID
CSC	Civil Service Commission
EGGI	Economic Growth & Governance Initiative
GIRoA	Government of Islamic Republic of Afghanistan
HOoOA	High Office of Oversight on Anti-Corruption
IDLG	Independent Directorate for Local Governance
IEC	Independent Election Commission
LTC	Legal Training Center
LH	Lower House
MoCN	Ministry of Counter Narcotics
MoF	Ministry of Finance
MoEc	Ministry of Economy
MoFA	Ministry of Foreign Affairs
MRRD	Ministry of Rural Reconstruction and Development
MOE	Ministry of Education
MoAIL	Ministry of Agriculture, Irrigation, and Livestock
MoEW	Ministry of Energy and Water
MoIC	Ministry of Information & Culture
MoLSA	Ministry of Labor and Social Affairs
MoM	Ministry of Mines
MoRR	Ministry of Refugees Repatriation
MoSPA	Ministry of State in Parliamentay Affairs
MoTCA	Ministry of Transport and Civil Aviation
MoCIT	Ministry of Communications and Information Technology
MoCI	Ministry of Commerce and Industry
MoD	Ministry of Defense
Mol	Ministry of Interior
MoWA	Ministry of Woman Affairs
NOC	National Olympic Committee
NSC	National Security Council
OoP	Office of President
PPS	President's Protective Service
PBIT	Program Budget Implementation Team
PFM	Public Financial Management
SY	Solar Year
UH	Upper House
USAID	United States Agency for International Development

## Appendix A

A list of Ministries involved in the program budget reform initiative is provided by year to illustrate the gradual rollout of this reform from 2006 to 2010 across the Government.

Budgetary Units Implementing Program Budgeting Reform			
No.	Year of Program Budget Implementation	Budgetary Units	Comments
1.	2006	Ministry of Agriculture, Irrigation, and Livestock(MoAIL), Ministry of Rural Reconstruction and Development (MRRD), Ministry of Education (MoE)	<ul style="list-style-type: none"> <li>• First three pilot ministries</li> </ul>
2.	2007	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 (MAIL), Ministry of Rural Reconstruction and Development (MRRD)	<ul style="list-style-type: none"> <li>• Expanded with additional four ministries for seven total</li> </ul>
3.	2008	MAIL, 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)	<ul style="list-style-type: none"> <li>• Additional 13 Ministries / Agencies for a total of 20</li> </ul>
4.	2009	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 Statistics 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	<ul style="list-style-type: none"> <li>• 31 new budgetary units for a total of 51</li> </ul>
5.	2010		<ul style="list-style-type: none"> <li>• No changes in the budgetary units involved in implementation</li> </ul>
6.	2011	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 Statistics 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, Independent Commission on the Implementation of the Constitution and Afghanistan Independent Human Rights Commission	<ul style="list-style-type: none"> <li>• Two new budgetary units added – Independent Commission on Oversight of Implementation of the Constitution and Afghanistan Independent Human Rights Commission</li> </ul>

## Appendix B

The consolidated list of questions and answers from all six training sessions is provided below.

### Question and Answer Session 1:

**Date:** July 2-4, 2011

**Venue:** Afghanistan Geological Survey Conference Hall

**Participating Ministries:** Ministry of Foreign Affairs, National Security Council, President's Protective Services, Ministry of Interior, General Directorate of National Security

**Question:** A participant asked about the tax increase and its effect on the public and why government investment in development projects is more than total domestic revenues and mining receipts?

**Answer:** One of the lead trainers answered by explaining how revenues are generated and about donor assistance to the government. He also explained how the transparency and accountability resulting from program budget reform implementation has benefitted the public.

**Question:** A participant asked if there is any change in a program budget activity if it has an impact on program outcomes.

**Answer:** One of the lead trainers responded that yes, it will affect the program outcome.

### Question and Answer Session 2:

**Date:** July 5 - 6, 2011

**Venue:** Afghanistan Geological Survey Conference Hall

**Participating Ministries:** Ministry of Urban Development, Ministry of Public Works, IDLG, Ministry of Women's Affairs

**Question:** A representative from the Ministry of Women's Affairs asked for an example of an activity that included both operating and development budget.

**Answer:** The trainer responded that an activity might be funded through the development budget and the salary of the project staff and administrative costs could be funded through the operating budget.

### Question and Answer Session 3:

**Date:** July 5 - 6, 2011

**Venue:** Ministry of Finance Khyber Hall

**Participating Ministries:** Ministry of Defense, Ministry of Economy, Ministry of Finance, Ministry of Commerce and Industries

**Question:** A participant asked why MOF gives short deadlines for Budget Circular 1 and Budget Circular 2 (MOF budget submission guidelines to budget units).

**Answer:** A lead trainer responded that MOF assigns all deadline for Ministries and Budgetary Units based on the budget calendar. Therefore MOF requests all budgetary units to submit their BC1 and BC2 budget preparation forms according to the schedule.

**Suggestion:** One participant suggested that more training be available on performance reporting as most government staff required to prepare quarterly performance reports have difficulties with completing them. .

**Response:** A MOF performance evaluation unit representative responded that the unit is planning to conduct more training for government staff on performance reporting in the future.

#### Question and Answer Session 4:

**Date:** July 9 - 11, 2011

**Venue:** Afghanistan Geological Survey Conference Hall

**Participating Ministries:** Ministry of Mines, Kabul Municipality, Atomic Energy Commission. Ministry of Energy & Water, Geodesy & Cartography Office, Independent Board of Kabul New City, Directorate of Water Supply and Canalization

**Question:** As we all know the United States of America has also implemented program budget and keeping in view all the advantages of this reform, why has it faced a budget deficit?

**Answer:** A lead trainer responded that program budget reform does not help a country to increase their budget. It helps a country to better achieve its objectives and goals and it is a better presentation of the country's budget. MOF used the experience of other countries and then we thought of implementing the program budget reform in Afghanistan.

**Question:** A participant noted remarked that once he travelled to Paktia Province and asked about the official documents of a dam project to know the actual expenses. However, the person responsible for the project would not share the required documents for its confidentiality. If the documents are confidential then on what basis can they request and receive funding from MOF?

**Answer:** One of the lead trainers responded that some projects are funded directly through the donors and not through the government's core budget. The donor directly deals with the project staff and will not share confidential documents with others.

**Question:** What are the main differences between traditional budget and program budget?

**Answer:** A lead trainer responded that for the traditional budget, ministries had to prepare their operating and development budget separately. For the program budget, ministries are required to plan their operating and development budget together. In traditional budget ministries had to prepare their budget based on economic codes while with program budget they prepare the budget based on programs. In traditional budget the outputs and outcomes are not identified, but in program budget all outputs and outcomes of the ministries are identified and it's more result-based budgeting.

**Question:** What is the main difference between outcomes and outputs?

**Answer:** A Lead trainer responded that the output shows the direct result of the work of a subprogram or output is the benefits received from a subprogram. Outcomes are at a higher level and they are long term goals of the ministry. Outcomes are set on the level of programs and they are reported on annual basis but outputs are reported on quarterly basis.

**Question:** A participant asked why the Ministry of Interior could not implement its program budget.

**Answer:** A trainer responded that the reason why Mol could not implement program budget reform is due to internal problems.

**Question:** A participant asked why Ministry of Finance was not one of the ministries to implement program budget in its first year.

**Answer:** A trainer answered that MoF considered those ministries to implement program budget first that they had much larger budgets such as MoE, MAIL and MRRD.

#### Question and Answer Session 5:

**Date:** July 9 - 11, 2011

**Venue:** Ministry of Finance Khyber Hall

**Participating Ministries:** Independent Commission on Oversight of Implementation of Constitution, Afghanistan Independent Human Rights Commission, Ministry of Justice, High Office of Oversight on Anti-Corruption, Independent Election Commission, Ministry of Hajj and Religious Affairs

**Question:** A participant asked about the difference between core budget and external budget.

**Answer:** A lead trainer responded that the core budget includes operating and development budget and both are funded through the Afghan Government while the external budget is funded by donors directly and the funds are not channeled through the Treasury Department.

**Question:** When is a ministry allowed to change its log frame?

**Answer:** A trainer responded that a ministry can change its ANDS log frame if there is any change in the program structure and if the changes are approved by MoF. The ANDS log frame can be changed in consultation with the ANDS focal point from MoF.

**Question:** What are the important documents to be considered while preparing the program budget and is it possible that a Ministry only has one program?

**Answer:** The important documents which are useful and necessary for the preparation of the program budget are: ANDS, Ministry strategic plan, ministry tashkeel, ministry policies and procedures.

The Ministry can have one program if their service delivery area is not very broad and if they currently have two programs; the ministry's main technical program and the Admin and Finance support program. As per the MOF guidelines these two programs can be merged into one program and the admin and finance support program can come under the main technical program as a subprogram.

**Question:** Please explain the difference between output and outcome within an example?

**Answer:** Constructing a road between Kabul and Kandahar can be an output of the work but once the road is constructed it will decrease the length of journey from Kabul to Kandahar so this could be considered the outcome of the program.

#### **Question and Answer Session 6:**

**Date:** July 12 - 13, 2011

**Venue:** Ministry of Finance Khyber Hall

**Participating Ministries:** Ministry of Communication, President's Office, Ministry of Agriculture, Ministry of Rural and Rehabilitation Development, Civil Service Commission

**Question:** What is the benefit of program budgeting?

**Answer:** The lead trainer responded to provide clear linkages between budget resources and the policy of the ministries/budgetary units for a better reporting and improving accountability, transparency toward a sound budgeting process.

#### **Question and Answer Session 7:**

**Date:** July 12 - 13, 2011

**Venue:** Afghanistan Geological Survey Conference Hall

**Participating Ministries:** Ministry of Public Health, Ministry of Education, Ministry of Higher Education, Ministry of Labor and Social Affairs, Ministry of Transport

**Question:** How can we change the percentages of outcomes and outputs?

**Answer:** One of the trainers responded that a ministry can change the percentages of outcomes and outputs according to the work of the ministries and budgetary units.

#### **Question and Answer Session 8:**

**Date:** July 16 - 18, 2011

**Venue:** Afghanistan Geological Survey Conference Hall

**Participating Ministries:** Ministry of Public Health, Ministry of Education, Ministry of Higher Education, Ministry of Labor and Social Affairs, Ministry of Transport

**Question:** Is there a direct link between the ministry sheet and A3-sheet (operating budget)?

**Answer:** There is a direct link between the ministry sheet and A3-sheets or budget forms.

**Question:** One of the participants asked, Why MoF is giving low ceilings to Budgetary Units?

**Answer:** A MOF representative answered that MOF gives the ceilings based on our resources and the government priorities. He added that before allocating an amount to any ministry, MoF is considers the government priorities and its limited resources. Then based on the available resources and the government priorities MoF allocates the budget ceilings.

**Question:** One of the participants asked, if the number of departments in a Ministry/Organization is more than the limit of five programs, how does the ministry adjust the program structure?

**Answer:** The departments which they work for the same delivery area can be placed under one program regardless more/less No of Departments.

### **Question and Answer Session 9:**

**Date:** July 16 - 18, 2011

**Venue:** Ministry of Finance Khyber Hall

**Participating Ministries:** National Directorate of Environment, Da Afghanistan Bershna Sherkat, Office of Administrative Affairs, Supreme Court, Control and Audit Office

**Question.** What is the deferent between core budget and national budget?

**Answer:** National Budget is consists of core budget plus external budget. The core budget is consisting of core operating budget and core development budget and is channeled through MoF Treasury. MoF has only authority over the core budget, not the external budget.

**Question:** What is operating budget?

**Answer:** The operating budget funds the daily operations and activities of the ministries and has three major codes: 1) Code 21 for salaries and wages, Code 22 for services; and Code 25 for acquisition of the assets.

**Question:** How many activities can a Ministry have under a subprogram?

**Answer:** A Ministry we can have 10 activities under a subprogram. A Ministry cannot have more than 10 activities within a subprogram because the AFMIS system cannot support it.

### **Question and Answer Session 10:**

**Date:** July 23 - 25, 2011

**Venue:** Afghanistan Geological Survey Conference Hall

**Participating Ministries:** Ministry of State and Parliamentary Affairs, Ministry of Information & Culture, Science Academy, National Olympic Committee

**Question:** During the Introduction to Program Budgeting in Afghanistan presentation, several participants raised questions on the GIRoA budget structure particularly, the external budget and how control can be transferred to the GIRoA in order to utilize it more efficiently and get the most of the benefits.

**Answer:** The trainer explained that during the Kabul Conference the same concern was raised and based on an agreement between the Government and donors the external budget could flow and be managed by the Government in a few years.

### **Question and Answer Session 11:**

**Date:** July 23 - 25, 2011

**Venue:** Ministry of Finance Khyber Hall

**Participating Ministries:** Office of Disaster Management Preparedness, Ministry of Borders and Tribal Affairs, Ministry of Refugees Repatriation, Directorate of Kuchies

**Question:** A participant commented that there is a lack of coordination between Ministry of Finance and Ministry of Economy in allocating budget ceilings?

**Answer:** A lead trainer responded that needs are always more than financial resources so the MOF needs to have ceiling for the line ministries. The program budget does not help a country to increase their budget. It helps a country to better achieve its objectives and goals and it's a better presentation of the country's budget.

## Appendix C

To complement the MoF Training Evaluation forms and to gain additional insight and feedback from participants, EGGI conducted several interviews with training attendees. Interviews of seven GIRA officials participating in the 2011 annual program budgeting training are provided below.

### **Program Budget July 2011 Training Sessions** Interviews with Training Participants

#### **Interviews from July 17, 2011** **Ministry of Finance Khyber Hall**

##### **Interview 1**

**Name:** Mia Muhammad Kasem Habibi

**Ministry:** Environmental Office

**Title:** Director of Finance

#### **1) What is your reaction to the MoF/EGGI Program Budgeting July training sessions?**

The Workshops provided by EGGI and MoF are very useful to me and my work. We are implementing the new program budgeting reforms and through the sessions we are getting advice and guidance on these reforms and how to improve the budget process in our organization.

#### **2) Is there an EGGI advisor embedded in your organization? Please describe the assistance and provide your feedback.**

Yes, there are two EGGI/MoF advisors working closely with our organization on the program budgeting reforms. I am happy with the level of assistance. It is making a positive difference for us as we work to follow the new program budgeting reforms.

#### **3) What are some of the challenges your organization faces with respect to budgeting?**

We are working to learn the new system. We are trying to prepare our program structure and we have challenges with preparing the “outputs” and “outcomes”

#### **4) Is EGGI assistance helping you to overcome these challenges?**

EGGI has been working with us for one year and the assistance is helpful in dealing with the challenges. We continue to need EGGI support for end of the year. All of these workshops provided by EGGI and MoF, as well as the day-today assistance are enabling us to implement our work in 1392.

#### **5) What is the most valuable “take-away” point you learned from the trainings?**

All of the training has been very helpful, both the workshops and the assistance from EGGI advisors working in our ministry. We appreciate the need for implementing a new budgeting system and are working to accomplish this. EGGI is helping us to build our capacity and abilities to implement budgeting.

#### **6) How can EGGI improve assistance for next year?**

EGGI support is very helpful implementing Program Budgeting reform. We appreciate the assistance. No specific recommendations at this time.

**Interview 2:**

**Name:** Muhammad Alam

**Ministry:** Supreme Court

**Title:** Budget Director

**1) What is your reaction to the MoF/EGGI Program Budgeting July training sessions?**

The Workshops are very helpful for me and my colleagues. We also attended the workshops last year and have a better sense now how to implement Program Budgeting reform. Before we were operating under a “traditional” system, now we are implementing the reforms and these will benefit our organization.

**2) How is the new budgeting system helping the Supreme Court?**

EGGI is helping us with the preparation of our budgets under the new system. We are very thankful for the support from EGGI. The new system allows us to make better budgets.

**3) What was the biggest challenge under the traditional system and how is it better under program budgeting reforms?**

Under the traditional system, budget preparation was easy and I prepared it by myself. The budget preparation process and implementation was easy. Under the new system, it is a little more complicated but it is a better, more comprehensive process.

**4) In your view, what are the benefits of the new system?**

We are happy with the reforms. The new system is better especially from a reporting perspective. There is more transparency and ownership.

**5) Can you please provide general feedback on EGGI support? What recommendations do you have to make the system better?**

EGGI support is very helpful to us. Please continue.

**Interview 3:**

**Name:**

**Ministry:** OAA

**Title:** Deputy Finance Director

**1) What is your reaction to the MoF/EGGI Program Budgeting July training sessions?**

This is my first time at the EGGI/MoF July Program Budgeting training event. I am finding it very useful and informative for implementing program budgeting in our organization. The presenters are good and the group activities are helpful. I received good advice on how to prepare documentation under the new budgeting system, and in general on implementing these reforms. I especially learned a lot about how to complete the BC forms.

**2) What is the most valuable “take-away” point you learned from the trainings?**

I have a better understanding of the new process and how to complete the new forms.

**3) What recommendations do you have for future training sessions?**

I would like to see more training sessions because some colleagues were not able to attend and this would be helpful for them.

**4) What budgeting challenges do you face in your organization?**

OAA is different from other Ministries because our operating environment is constantly changing. The constant changing of plans can be difficult when you are trying to prepare a budget.

**5) Is EGGI support helping you to overcome these challenges?**

Regular contact with and guidance from EGGI is helpful in navigating these challenges. We get good advice and tips on how we can deal with the issues we face. We are happy with EGGI support.

**6) What recommendations do you have to improve trainings for next year? What recommendations do you have to improve EGGI support in general?**

We request similar workshops before we actually prepare the budgets. The workshops are helpful and we request more opportunities for this type of training and support.

**Interviews from July 6, 2011**  
**Ministry of Finance Khyber Hall**

**Interview 1:**

**Name:** Massoud Hashimi

**Ministry:** MoF

**Title:** Budget Implementation Reform Unit Officer

“This is the fifth year of working on implementing program budgeting reforms. We are now focusing on overall Public Financial Management reforms. Several line ministries have implemented the budget reforms over the past year. I can see the difference in the way the budgetary units deal with the challenges of budgeting. Budgeting officers are more dedicated to helping to implement the new system as it benefits their line ministries and is overall a more efficient and transparent budgeting process. The Line Ministries have a better understanding of the budgeting process under the new system.”

**Interview 2:**

**Name:** Abdul Hadi

**Ministry:** Ministry of Public Works

**Title:** Budget Manager

“The Workshops provided by EGGI/MoF are very productive and helpful for us in learning and implementing the new program budgeting reforms. We request more workshops and practical sessions by EGGI and MoF. The sessions where we work with our actual numbers are helpful so that we can complete the necessary forms. These workshops are good but we need more time in each session and more workshops in general. When the forms are changing so frequently, we need guidance on how to complete them as this makes a challenge for us. We have embedded advisors who help us with this but more help is always appreciated.”

**Interview 3:**

**Name:** Iqbalshah Muntaziri

**Ministry:** Ministry of Public Works

**Title:** Finance Officer

“The EGGI/MoF budgeting workshops are very good. The working groups and practical exercises are especially helpful for us. We also have day-to-day support from EGGI that is very helpful. We are very happy with the EGGI team and we work well with them. Most of our development budget was accepted by MoF and we are happy about this. The budget process is going well especially with regards to the National Priority Programs (NPPs). EGGI helped us to cost out the NPPs, which are critical for capacity building.

With EGGI support we are better able to prepare our budgets with all of the necessary requirements for the MoF. The process is more transparent, efficient, and less confusing. As a result of EGGI assistance, we are better able to implement program budgeting. However, we are not totally ready to do this on our own. We still request the support of EGGI. EGGI can explain well all of the requirements under the new budgeting system. Thank you to EGGI for all of their support.”

**Interviews from July 25, 2011**  
**Afghanistan Geological Survey, Meeting Room**

**Interview 1:**

**Name:** Mohammad Sarwar Sediqi

**Ministry:** Ministry of Information and Culture

**Title:** Budget Manager, Youth Affairs Administration of the Ministry of Information and Culture

“Thank you for your time and for interviewing me. My name is Mohammad Sarwar Sediqi. I am Budget Manager of Youth Affairs Administration of the Ministry of Information and Culture. As you know better according to the Islamic guidance we should ‘Seek knowledge from the cradle to the grave.’ Truly, there are some changes taking place in our country with the blessing of Allah which lead us conduct our daily tasks in accordance with the requirement of the present time. The traditional budget has really had some problems that we encountered in the past. But fortunately, the current process of program budgeting that is launched

in year 1390 is a sound process both from my viewpoint and from the perspective of the economics. This is very organized, effective, and transparent process and will gain positive results if implemented in the future years, I am sure. Insh'allah.

I have a suggestion, though it is my personal opinion, which is if we do training only once it is likely that our memory will lose it; even computers lose data. Therefore, if the trainings are repeated at least every 3 months, 6 months or one year, then it will be more useful. What does it mean? As an example today I am budget manager and have learnt the relevant topics almost 100 percent and Inshallah will put them into practice; however, for instance at a time I become sick or leave my job or I become assigned to another task, in such cases my post becomes vacant and the second person who comes as my replacement know little about the process. Therefore, I would suggest that if the training program continues to be held every 3 months in that case the people who are newly joined will benefit 100 percent and those who are already familiar with the program can learn new themes and refresh their knowledge.

Finally, I consider it extremely effective if such training programs are continued regularly. The workshop on program budgeting, which was conducted both theoretically and practically, was very good. The topics were illustrated on slides and the contents were described in plain and common language by the instructors. The most effective part was practical work. Really, our minds can absorb better when things are taught practically rather than just theoretically. The directions were clear and Inshallah positive results will be achieved.”

**Interview 2:**

**Name:** Fazil Ahmad Fazil Yar

**Ministry:** National Committee of Olympics

**Title:** Head of Professional Board of the General Directorate of Sports and National Committee of Olympics

“My name is Fazil Ahmad Fazil Yar. I am the Head of Professional Board of the General Directorate of Sports and National Committee of Olympics. The training program under the title of program budget preparation, implementation and reporting which was organized by the relevant officials of the Ministry of Finance and other stakeholders was very effective tool to enhance knowledge of finance and admin officials and other employees. I think in order to enhance knowledge and develop skills the workshops that are being conducted in recent years have been very useful. We can apply “effectiveness” and “efficiency” only when we conduct the training in theory and in practice. During this 3-days workshop the topics were broadly covered by Ministry of Finance officials in clear words. We learned useful matters, we learned how to make budgets, how to design programs based on budget. All materials were precisely and methodically outlined in PowerPoint slides which built up our knowledge. I appreciate the efforts of Ministry of Finance officials and its stakeholders and cordially thank you on behalf of the Directorate of Sports and National Committee of Olympics.

I would recommend that more workshops be held. The more we conduct similar workshops, the smoother the work will become in finance, admin and other departments. Officials and civil servants will receive trainings and the conditions will be improved in our country and eventually it will be directed towards progress and development.”

## Appendix D

This appendix provides the agendas for the training programs for Experienced and Less Experienced Ministries.

### July 2011 Trainings Schedule for Experienced Ministries

Day	Date	From	To	Module Description	Module #
Day 1	Tuesday, July 05, 2011	8:30 AM	9:00 AM	Registration	
		9:00 AM	9:05 AM	Recitation of Holy Quran	
		9:05 AM	9:15 AM	Opening Remarks (MoF)	
		9:15 AM	9:30 AM	Pre – test Questions	
		9:30 AM	10:15 AM	Review of Program Budgeting in Afghanistan	Module 1
		10:15 AM	10:30 AM	Tea Break	
		10:30 AM	11:30 AM	Case Study	
		11:30 AM	12:30 AM	Budget Submission Forms Skill Building Exercise	Module 2
		12:30 AM	1:30 PM	Lunch / Prayers	
		1:30 PM	2:00 PM	Financial Planning	Module 3
		2:00 PM		End of Day 1	
Day 2	Wednesday, July 06, 2011	8:30 AM	9:00 AM	Registration	
		9:00 AM	9:45 AM	Skill Building Exercise	Module 3
		9:45 AM	10:15 AM	Budget Execution	Module 4
		10:15 AM	10:30 AM	Tea Break	
		10:30 AM	11:00 AM	Performance Reporting	Module 5
		11:00 AM	11:45 AM	Skill Building Exercise	Module 5
		11:45 AM	12:00 PM	Future Plans & Conclusion	Module 6
		12:00 PM	12:20 PM	Post Test Question & Evaluation Forms	
		12:20 PM	12:30 PM	Conclusion of the Workshop	
		12:30 PM	1:30 AM	Lunch, Prayers and end of Day 2	

### July 2011 Training Agenda for Less Experienced Ministries

Day	Date	From	To	Module Description	Module #
Day 1	Saturday, July 02, 2011	8:30 AM	9:00 AM	Registration	
		9:00 AM	9:05 AM	Recitation of Holy Quran	
		9:05 AM	9:15 AM	Opening Remarks (MoF)	
		9:15 AM	9:30 AM	Pre – test Questions	
		9:30 AM	10:15 AM	Program Budgeting in Afghanistan	Module 1
		10:15 AM	10:30 AM	Tea Break	
		10:30 AM	11:00 AM	Program Budget Concept and Structure	Module 2
		11:00 AM	11:30 PM	Skill Building Exercise	Module 2
		11:30 PM	12:00 PM	Narrative Description (Strategic Objective and Programs Objectives)	Module 3
		12:00 PM	12:30 AM	Skill Building Exercise	Module 3
		12:30 AM	1:30 AM	Lunch, Prayers and end of Day 1	
Day 2	Sunday, July 03, 2011	9:00 AM	9:30 AM	Registration	
		9:30 AM	10:00 AM	Outcomes and Outputs	Module 4
		10:00 AM	10:30 AM	Skill Building Exercise	Module 4
		10:30 AM	10:45 AM	Tea Break	
		10:45 AM	11:45 AM	Case Study	
		11:45 AM	12:30 PM	Budget Submission Forms Skill Building Exercise	Module 5
		12:30 PM	1:30 AM	Lunch, Prayers and end of Day 2	
Day 3	Monday, July 04, 2011	9:00 AM	9:30 AM	Registration	
		9:30 AM	10:00 AM	Financial Planning	Module 6
		10:00 AM	10:45 AM	Skill Building Exercise	Module 6
		10:45 AM	11:00 AM	Tea Break	
		11:00 AM	11:30 PM	Budget Execution	Module 7
		11:30 PM	12:00 PM	Future Plans & Conclusion	Module 8
		12:00 PM	12:20 PM	Post Test Question & Evaluation Forms	
		12:20 PM	12:30 PM	Conclusion of the Workshop	
		12:30 PM	1:30 AM	Lunch, Prayers and end of Day 3	



## Appendix E

The training evaluation form template for the 2011 annual training program is provided below.

Training Evaluation Form			Form	2		
			Training Program			
<b>Name of Workshop and Training</b>	Budget Preparation, Execution and Reporting	Date				
<b>Name of Ministry/Budgetary Unit</b>						
<b>Contents of the Training Program</b>		Rating				
		Weak	Suitable	Average	Good	Excellent
		1	2	3	4	5
<b>Question 1</b>	How useful were the training materials?					
<b>Question 2</b>	How were the practical sessions?					
<b>Question 3</b>	How would you evaluate the facilities at the conference Hall?					
<b>Evaluation of the Trainers</b>		Rating				
		Weak	Suitable	Average	Good	Excellent
		1	2	3	4	5
<b>Question 1</b>	To what extent were the trainers prepared?					
<b>Question 2</b>	How did the trainers present the content of the presentations?					
<b>Question 3</b>	How do you evaluate the behavior of the trainers?					
<b>Time Management</b>		Rating				
		Weak	Suitable	Average	Good	Excellent
		1	2	3	4	5
<b>Question 1</b>	How well was the training / workshop time utilized?					
<b>Question 2</b>	Which presentation needs more time? [Please provide your comments in the space below]					
<b>Comments</b>						
<b>Overall Satisfaction</b>		Rating				
		Weak	Suitable	Average	Good	Excellent
		1	2	3	4	5
<b>Question 1</b>	To what extent has this training / workshop increased your knowledge?					
<b>Question 2</b>	How did all the exercises take place?					
<b>Question 3</b>	I can use the obtained information in my practical work.					
<b>Question 4</b>	Activities of the trainers involved me in the learning process.					
<b>Comments</b>						