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Training Evaluation Analysis for MoF/EGGI C&C and CBT Workshops for Eastern and Central Provincial Officials

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Authors	Contributors		
Marcia Ocomy Provincial Budgeting Workstream USAID/EGGI mocomy@deloitte.com	Din Mohammad Nasrat, USAID/EGGI Provincial Budgeting Team Zohra Mehri, USAID/EGGI PMO Zarghona Alizey, USAID/EGGI Progam Budgeting Mina Habibi, USAID/EGGI Provincial Budgeting Farkhunda Safi, USAID/EGGI Provincial Budgeting		

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Overview

In recent years, the Ministry of Finance (MoF) Provincial Budgeting Unit (PBU) has conducted Capacity Building Training (CBT) programs, and Consultation and Coordination (C&C) workshops aimed to provide a foundation of learning in public financial management for provincial officials, and to improve communication and coordination between the provincial departments and the Line Ministries and MoF. These MoF provincial budgeting reform events generally are conducted for 17 provinces each year and have served as the primary training activities for the MoF PBU until 2011, when the MoF rolled out the provincial budgeting pilot for four Line Ministries (MAIL, MoED, MoPH, MRRD) and IDLG across 34 provinces.

During February 2012, the project supported the MoF to launch its annual C&C and CBT program for select Eastern and Central provinces in Jalalabad, and Western provinces in Herat. As such, the provincial budgeting team conducted a two-day C&C workshop for 87 Nuristan and Paktika provincial officials (February 21-22, 2012), and a four-day CBT workshop (February 25-28, 2012) for 148 Nangahar, Kunar, Logar provincial officials in Jalalabad.

Target participants for both the C&C and CBT workshops included four representatives (Director, Planning, Finance, and Administration Managers) of 14 key provincial line directorates (Agriculture, Education, Public Health, Rural and Rehabilitation Development, Public Works, Municipality, Energy and Water, Communications and Information Technology, Women's Affairs, Economy, Mustofiat, Sectoral Services, Justice, Police Headquarters). The MoF PBU C&C and CBT regional workshops are planned through the end of March with USAID/EGGI support. See **Appendix 1** for the current training schedule.

At the end of the workshop, participants are asked to evaluate the program in four areas: (1) Training Concept; (2) Time Management; (3) Facilitator; and (4) Facilities on a scale of 1 to 5 with '1' representing 'Weak' and '5' representing 'Excellent'. This report provides a summary of the East and Central Region C&C and CBT training program, an analysis of the participant training evaluations by category and overall average ratings, and a summary of the participant key comments focusing on the successes, challenges and areas for improvement regarding the training program delivery. **Overall, the East and Central Region provincial participants rated the C&C workshop 4.53 out of 5 and the CBT program 4.38 out of 5. The participant comments and feedback suggest that the workshops were very useful for building their capacity and knowledge of public financial management for their work. A key challenge raised by some CBT participants related to the language barrier of training materials, presentations, and open discussions in Pashtu for Dari speakers.**

East and Central Regions C&C and CBT Workshops Summary

The project supported the Ministry of Finance (MoF) Provincial Budgeting Unit (PBU) to conduct a two-day C&C workshop for 87 Nuristan and Paktika officials, and a four-day CBT program for 148 Kunar, Nangahar, Logar officials. The MoF conducted the workshops in the Kadari Workshop Hall in Jalalabad. Participants represented four officials (Director, Finance, Planning, and Admin Managers) from 14 line departments (Rural and Rehabilitation Development, Agriculture, Education, Public Health, Police Headquarters, Sectoral Services directorate, Energy & Water, Mustofiat, Economy, Public Works, Municipality, Communication and Information Technology, Women Affairs).

Consultation and Coordination Workshop

The provincial budgeting team held the Consultation and Coordination (C&C) workshop for Nuristan and Paktika provincial officials during February 21-22, 2012 in Jalalabad. Through the delivery of five public financial management modules, the workshop increased the awareness and knowledge of the participants on the planning and budget processes at the provincial level and the Afghanistan Government's aid management policies. During the workshop, the MoF and the project trainers/facilitators informed participants on how to identify their local development and operating budget priorities, to have budget priorities financed through the core and external budgets, and to provide their input into the national budget process. The MoF conducts the C&C workshops as an open and consultative forum for provincial officials to raise budgeting and planning related issues, and to receive feedback and advice from MoF officials on resolving their issues.

The Nangahar Mustofi, Mohammad Alam Ishaqzai, opened the C&C workshop noting the following key points:

- The C&C workshops are very useful to strengthen communication and coordination between provincial officials, their line ministry and the MoF.
- The national budget is the backbone of every developed country; it undergoes a legal process with Parliament and President approvals.
- The national budget should reflect national and local priorities.
- The budget should be executed based on an accounting system with controls and a related process; MoF should monitor the budget to ensure it maintains balance.

The C & C workshop covered the following modules over the two-day period:

- Provincial Budgeting Approach
- Budget Flow
- Budget Execution
- National Priority Programs and Transition
- Aid Management in Afghanistan

A team of MoF Provincial Budgeting Unit and Aid Management Officers with the project's provincial budgeting officers delivered the presentations for the workshop program..

Questions and Answers

During the C&C open discussion periods, workshop participants raised several key questions that the MoF and project team answered completely as follows.

Question: Nuristan Public Health Admin Manager

What is the difference between the development and operating budgets?

Answer:

The development budget funds development activities and projects for different locations. The operating budget is the budget, which is spent by the government for operating activities such as salaries, goods and services.

Question: Paktika Education Director

Why can't most ministries spend their development budget effectively?

Answer:

The reason for low development budget execution is mainly due to weak capacity of LM staff and security which makes it difficult to implement projects particularly in insecure provinces.

Question: Paktika Rural Rehabilitation and Development Director

If a development project is implemented beyond one year, for instance a development project takes two years to implement, how should we handle the contract? Should it be for one year or two years?

Answer:

Such projects should have a one-year contract. For year two, inform the MoF to allocate resources in the national budget accordingly.

Question: Paktika Economy Admin Manager

Why doesn't the Afghanistan government allocate its financial resources based on population?

Answer:

One objective of the MoF provincial budgeting reform initiative is to address this issue and allocate resources fairly across the provinces; the MoF resource allocation pilot is designed to resolve this with population as one of the factors or norms used for horizontal allocation of resources to address the expenditure needs of the provinces.

Capacity Building Training Program

Following the C&C workshop, the provincial budgeting team held the CBT program for Nangahar, Kunar, Logar provinces February 25-28, 2012 in Jalalabad. The workshop's primary aim was to train provincial officials on various public financial management areas including the budget process, chart of accounts, budget preparation circulars, procurement, aid management and effectiveness, and national priority programs and transition. The workshop program also included working group sessions with practical, hands-on experience in completing MoF budget circular forms for development projects and operating budget estimates, and a facilitated working group discussion of a procurement case study.

Nangahar Deputy Governor, Mohammad Hanif Gardiwal, opened the four-day CBT program noting the following key points:

- He reminded the workshop participants of the 1391 provincial budgeting pilot with each pilot provincial line directorate receiving \$500,000 for their priority development projects; funds

were requested for the projects using the MoF budget circular forms; the provinces expect that MoF will include more line ministries and their provincial directorates in this process in the future.

- As a result of the MoF training and pilot workshops, provincial officials have higher capacity in provincial budgeting; the provincial departments can use the pilot funds for priority projects within the MoF guidelines; he expects more development funding to be provided in the future for targeted provincial directorates.
- He encouraged the CBT participants to work hard to get the maximum benefit from the four-day training program; it will assist provincial officials in resolving problems that arise later during the budgeting, procurement and provincial planning process.

The CBT program covered the following modules:

- Provincial Budgeting Overview
- Millenium Development Goals (MDGs), Afghanistan National Development Strategy (ANDS) and National Priority Programs (NPPs)
- Budget Formulation
- Budget Circulars
- Costing Estimates Methodology
- Chart of Accounts
- Procurement Law

On the final day of the CBT workshop, the provincial budgeting team facilitated working group sessions. The participants were divided into five groups and they worked together to complete the budget circular forms and costing examples for their selected project. The team also facilitated working groups to review a case study of the procurement law. After the working group sessions, the participants presented their project proposals which they had prepared during the budget circular practical exercise.

Questions and Answers

During the CBT open discussion periods, workshop participants raised several key questions that the MoF and the project team answered completely as follows.

Question: Logar Sectorial Director

What is the difference between budgeting and budget?

Answer:

Budgeting is the act or process of preparing and executing the budget with consideration of the procedures in which the budget is required to be approved by the MoF Budget Committee, the Cabinet, Parliament and the President. When this process is complete the national budget is then implemented. The budget is a tool for implementation of the government's policies and represents its financial plan for a specific period which is prepared for implementation of specific objectives and goals.



Question: Nangarhar Mustofiat Finance Manager

International donor aid is used to assist in the reconstruction of Afghanistan or the external budget. Is this assistance considered a loan? Is the Government required to repay this donor assistance?

Answer:

The aid which the Afghanistan Government receives from international donors such as USA, Germany, Japan, India, World Bank is assistance that does not require reimbursement. The main purpose of the donor aid is economic growth of Afghanistan and improvement of living conditions of Afghan people. The US Government is the largest donor for Afghanistan.

Question: Nangarhar Municipality Admin Manager

Why don't the international donors provide their funding to be spent directly by the government? The Afghanistan government could then spend donor assistance for their priority projects under Ministry of Finance management and supervision.

Answer:

In the earlier period after the fall of the Taliban regime, the international donors didn't disburse their aid to the government directly due to weak capacity of government institutions, some corrupt government officials, and the lack of transparent, accountable, reporting mechanisms. The international donors always want to identify the needs of the people and priority projects, and then to implement and supervise them.

During the 2010 Kabul Conference, the government and international donors reached agreement that international donors would have close coordination and consultation on how to spend their assistance to better reflect the government's priorities and the needs of the Afghan people. Based on their agreement with Afghanistan government a reasonable percentage of aid will be spent through the government (on-budget) in the near future.

Question: Kunar Rural Rehabilitation and Development Director

Sometimes we want to procure goods from another region that are not available in our region. However, the Mustofiat Finance Department does not approve of this practice. What is the MoF opinion?

Answer:

If the required goods are available in the region, they should be procured from the same area; otherwise it can be procured from another region based on the Afghanistan procurement law.

Question: Logar Education Finance Manager

Which expenditures can be considered for code 22 and code 25 of the operating budget?

Answer:

We can consider goods and services or the budget for small expenses such as repairs, travel costs, procurement of tables and chairs for code 22. For code 25, we can budget for assets or those expenses which cost more than 50,000 AFs and have a long life such as vehicles, generators, land.

Question: Kunar Agriculture Director

The AFMIS software program was installed to provide a system for financial procedures and management. Unfortunately it doesn't work properly to process transactions of line directorates on the provincial level. This is the main reason that we cannot receive our approved budget on time. Why is this so?

Answer:

The AFMIS software immediately processes all financial transactions; it takes a shorter time to process the approved budget than the previous manual processes. However, sometimes a problem may occur in which the related staff immediately responds and restores the system to its normal function. In any case, we will share your concern with the related MoF staff to be resolved.

Working Group Sessions

On the last day of the CBT program, the facilitators divided the participants into seven working groups to work together on a practical exercise on developing a project proposal using the BC-1 and BC-2 forms according to the MoF guidelines and instructions. The MoF PBU and the project's provincial budgeting officers assisted and guided the working group members to develop the project proposals selected during the session. Working group representatives then presented their proposals in a plenary session to all participants.

Training Evaluation Analysis

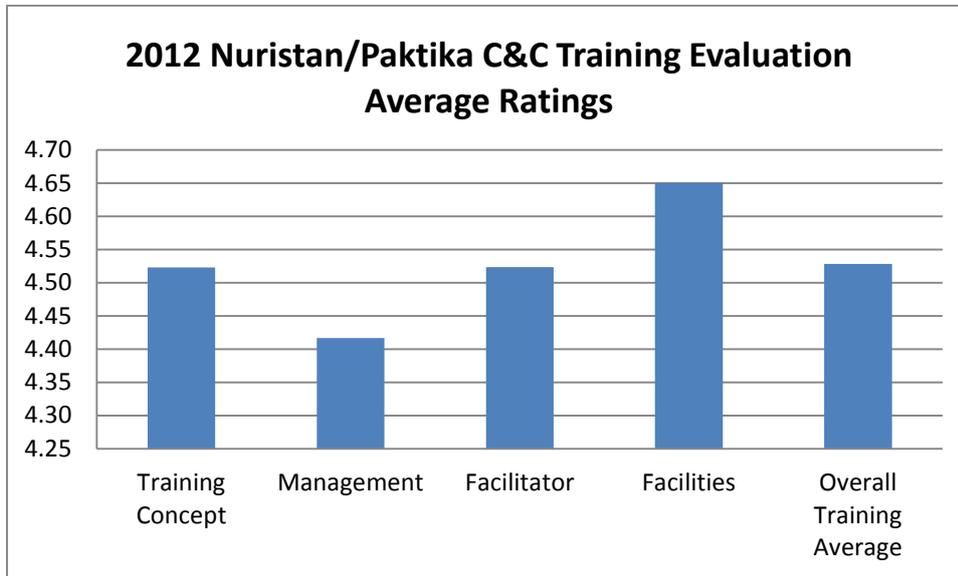
This section provides an analysis of the training evaluations completed by participants for the C&C workshop and CBT programs, and a summary of the key participant comments on successes, challenges and areas for improvement for future regional workshops and training programs.

Consultation and Coordination Workshop

Of the total 87 Nuristan and Paktika C&C participants, 64 (74%) completed evaluation forms. Based on analysis of the ratings across the four areas evaluated: (1) Training Concept; (2) Time Management; (3) Facilitator; and (4) Facilities. Facilities was rated the highest with an average overall rating 4.65, followed by Facilitator and Training Concept both rated 4.52, and then Time Management with the lowest rating of 4.42. The ratings for each category are based on a scale of 1 – 5 with '1' representing 'Weak' and '5' representing 'Excellent'.

The highest overall rating for "Facilities" suggests on average the participants considered the organization of the workshop to be successful – official letter invitations, registration, training materials, training venue, refreshments and the behavior and service of the MoF/EGGI trainers. The slight lower ratings for both Training Concept and Facilitator suggests that the participants on average considered the training program to be useful particularly related to the effectiveness of the program and the combination lectures, discussion and working group sessions, and the facilitators to be effective in presenting the provincial budgeting topics. The lowest rating for Time Management may reflect that some participants felt that more time should be allocated for the working group sessions and practical exercises over the four-day period for the training program or that the overall training program required more time to absorb the technical materials and information.

Based on analysis of the completed evaluation forms, **the overall average rating for the C&C workshop is 4.53 out of 5.** This overall rating suggests that on average the participants who completed the training evaluations considered the training program very successful. The following charts provide a visual representation of the training evaluation analysis:



2012 Nuristan/Paktika C&C Training Evaluation Average Ratings		
1.	Training Concept	4.52
2.	Time Management	4.42
3.	Facilitator	4.52
4.	Facilities	4.65
5.	Overall Training Average	4.53

Appendix 3 contains the C&C training evaluation analysis spreadsheet with the overall average ratings for the four categories and their related subcategories.

Participants also provided comments when completing the evaluation forms. A summary of the key points based on the participant comments related to success, challenges and areas for improvement for the C&C workshop follows:

– **Successes**

- Aid Management in Afghanistan, Provincial Budgeting Approach, Budget Flows (budget transfers and budget planning) and Budget Execution are the most useful out of the five modules
- Information on budget execution and challenges, budget allocation and obstacles, M-16 and B-27 forms, effective development budget execution, discretionary and nondiscretionary budgets, procurement and financial planning provided during the training session is helpful for carrying out their work

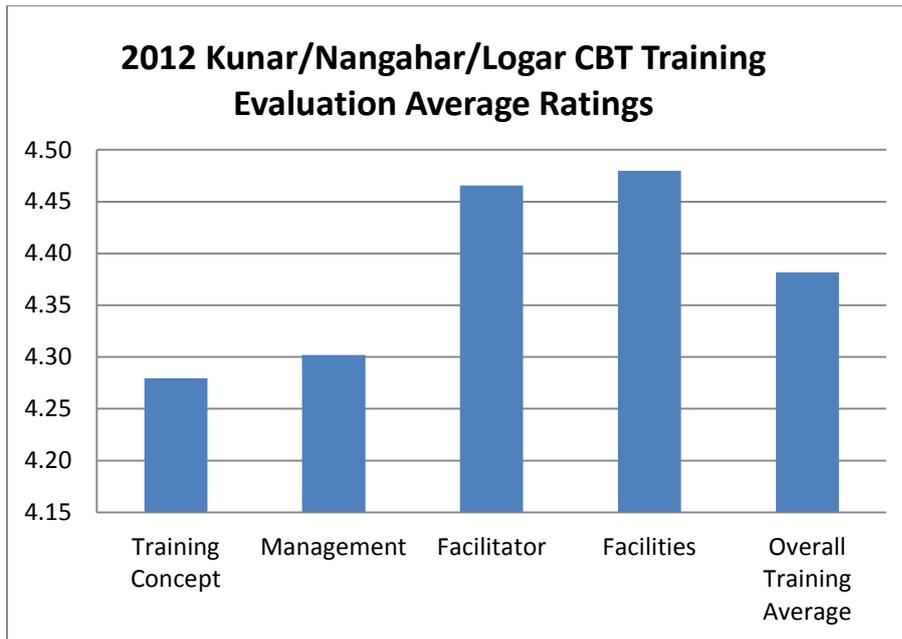
- Professional behavior of the trainers
- **Challenges**
 - No significant challenges were reported.
- **Recommended Areas for Improvement**
 - If practical, the Ministry of Finance delegations should visit our departments several times in a year and closely monitor/check on problems with execution of the development and operating budgets.
 - More authority should be granted to provincial directorates for budgeting.
 - Improve the coordination between the Line Ministries and provincial departments particularly on financial management issues.
 - All public financial management laws should be compiled in one official gazette and distributed to the provincial line directorates.

Capacity Building Training Program

Of the total 148 Kunar, Nangahar and Logar CBT participants, 118 (80%) completed evaluation forms. Based on analysis of the ratings across the four areas evaluated: (1) Training Concept; (2) Time Management; (3) Facilitator; and (4) Facilities, Facilities was rated the highest with an average overall rating of 4.48, closely followed by Facilitator (4.47), and then Time Management and Training Concept with the lowest overall average ratings of 4.30 and 4.28, respectively. .

The highest overall rating for “Facilities” suggests on average the participants considered the organization of the workshop to be very successful – official letter invitations, registration, training materials, training venue, refreshments and the behavior and service of the MoF/project trainers, and the next highest overall rating for Facilitator suggests participants considered the facilitators to be effective in presenting the provincial budgeting topics. The lowest overall ratings for Time Management and Training Concept which are still above 4 or ‘Very Good’ suggests the workshop organization and the overall program effectiveness was less successful than the other two categories.

Based on analysis of the completed evaluation forms, **the overall average rating for the CBT Program is 4.38 out of 5.** This overall rating suggests that on average the participants who completed the training evaluations considered the training program successful. The following charts provide a visual representation of the training evaluation analysis:



2012 Kunar/Nangahar/Logar CBT Training Evaluation Average Ratings		
1.	Training Concept	4.28
2.	Management	4.30
3.	Facilitator	4.47
4.	Facilities	4.48
5.	Overall Training Average	4.38

Appendix 3 contains the CBT training evaluation analysis spreadsheet with the overall average ratings for the four categories and their related subcategories.

Participants also provided comments when completing the evaluation forms. A summary of the key points based on the participant comments related to success, challenges and areas for improvement for the CBT program follows:

– **Successes**

- Provincial Budgeting Approach, Budget Circular, Procurement Law, Aid Management in Afghanistan, Costing Estimates, and National Priority Programs and ANDS are the most useful training modules of the CBT program
- Information on the development budget, different types of budgets, AFMIS system, new provincial budgeting policies, and completing the BC-1 and BC-2 forms provided during the training program is the most useful for carrying out their work
- Teaching methodologies of the trainers
- Working group sessions
- Open discussion and question and answer sessions



– **Challenges**

- The only significant challenge reported related to the language barrier resulting from the training materials, presentations and open discussions being in Pashtu which was difficult for the Dari speakers attending the CBT program.

– **Recommended Areas for Improvement**

- No key recommendations for improvement were reported.

Appendix 1: C&C and CBT Event Schedule

The following is the latest schedule for the Ministry of Finance C&C and CBT workshops to be conducted in eight regional hubs for 17 provinces during February – March 2012. Dates are subject to change.

Program	No.	Tentative Date	Location	Targeted Provinces	Modules	Targeted Departments
Capacity Building Training (CBT) Program	1.	February 25-28, 2012	Jalalabad	Kunar, Nangarhar, Logar	1.MDG, ANDS, NPPS 2.Provincial Budgeting 3.Budget Formulation 4.Budget Circulars 5.BC-1 and BC-2 Exercise 6.Costing Estimation 7.Chart of Accounts 8.Procurement 9.Procurement Case study 10.Aid Management	Rural and Rehabilitation Development, Public Health, Education, Agriculture, Women's Affairs, Energy and Water, Sectoral Directorate (IDLG), Police Headquarters, Mustofiat, Economy, Public Works, Municipality, Communications and Information Technology, Judicial
	2.	February 27-March 1, 2012	Herat	Badghis		
	3.	March 10-13, 2012	Mazar-e-Sharif	Faryab, Sar-e Pul, Jawzjan		
	4.	March 12-15, 2012	Kandahar	Kandahar, Uruzgan, Zabul		
	5.	March 19-22, 2012	Kabul	Ghazni, Kabul, Panjshir		
	6.	March 26-29, 2012	Badakhshan	Takhar, Badakhshan,		
	7.	TBD	Bamyan	Bamyan		
	8.	TBD	Uruzgan	Kabul or Uruzgan		
Consultation and Coordination (C&C) Workshops	1.	February 21-22, 2012	Jalalabad	Nooristan, Paktika	1.Provincial Budgeting Approach 2.Budget Flows 3.Budget Execution on the Provincial Level 4.National Priority Programs and Transition	Rural and Rehabilitation Development, Public Health, Education, Agriculture, Women's Affairs, Energy and Water, Sectoral Directorate (IDLG), Police Headquarters, Mustofiat, Economy, Public Works, Municipality, Communications and Information Technology, Judicial
	2.	February 25-26, 2012	Herat	Badghis		
	3.	March 7-8, 2012	Mazar-e-Sharif	Faryab, Sar-e Pul, Samangan		
	4.	March 10-11, 2012	Kandahar	Kandahar, Uruzgan		
	5.	March 17-18, 2012	Kabul	Kabul , Panjshir,		
	6.	March 24-25, 2012	Badakhshan	Takhar, Badakhshan, Baghlan		
	7.	TBD	Bamyan	Daikundi		
	8.	TBD	Parwan, Kapisa, Uruzgan	Kabul		

Appendix 2: Provincial Budgeting Training Team

The following table provides the names and contact information for the Ministry of Finance Provincial Budgeting Unit and the project's provincial budgeting officers who conducted the C&C and CBT program.

S/No.	Name	Designation	Email	Mobile No.
1.	Abdul Momin Mansoor	MoF PBU Deputy Manager	mmansoor_1982@yahoo.com	0 700 996 891
2.	Din Mohammad Nasrat.	USAID/EGGI Provincial budgeting officer	Din.Nasrat@eggi.af	0 799 574 545
3.	Mohammad Esmail Ahady	MoF PBU Provincial budgeting officer	esmail_ahady@yahoo.com	0 707 662 011
4.	Ajabkhan Nasiry	USAID/EGGI Provincial budgeting officer	ajab.nasiry@eggi.af	0 799 851 380
5.	M. Daud Zamani	USAID/EGGI Provincial budgeting officer	daud.zamani@eggi.af	0 799 851 380



Appendix 3: C&C/CBT Training Evaluation Analysis Table

Ministry of Finance Consultation and Coordination (C&C) Workshop													
Nuristan and Paktika Provinces													
Tabulation of Training Evaluation Form Rating By Question													
No	Question	Excellent		Very Good		Good		Suitable		Weak		Total # of Participants	Average
		5		4		3		2		1			
		#	%	#	%	#	%	#	%	#	%		
Training Concept													
1	How effective was the program?	51	80%	11	17%	2	3%	0	0%	0	0%	64	4.77
2	To what extent did the workshop fulfill your requirements?	25	39%	21	33%	17	27%	1	2%	0	0%	64	4.09
3	Were the program objectives according to your expectations?	48	75%	10	16%	6	9%	0	0%	0	0%	64	4.66
4	Did the program meet the objectives described at the beginning?	41	64%	15	23%	7	11%	1	2%	0	0%	64	4.50
5	How appropriate was the methodology of lectures and discussions?	46	72%	11	17%	6	9%	0	0%	1	2%	64	4.58
6	How would you evaluate the working group sessions?	38	67%	14	25%	3	5%	2	4%	0	0%	57	4.54
Average		41.50	66%	13.67	22%	6.83	11%	0.67	1%	0.17	0%	63	4.52
Management													
7	How was the program organized?	34	53%	21	33%	7	11%	2	3%	0	0%	64	4.36
8	Were the topics conducted according to the agenda?	38	59%	18	28%	6	9%	2	3%	0	0%	64	4.44
9	Were the selected subjects explained appropriately?	39	61%	17	27%	6	9%	2	3%	0	0%	64	4.45
Average		37.00	58%	18.67	29%	6.33	10%	2.00	3%	0.00	0%	64	4.42



Facilitator													
10	How would you evaluate the facilitators who presented the provincial budgeting topics?	42	67%	14	22%	5	8%	2	3%	0	0%	63	4.52
Average		42.00	67%	14.00	22%	5.00	8%	2.00	3%	0.00	0%	63	4.52
Facilities													
11	Invitation	46	73%	12	19%	4	6%	1	2%	0	0%	63	4.63
12	Registration	50	79%	8	13%	4	6%	1	2%	0	0%	63	4.70
13	Training materials	42	68%	16	26%	3	5%	1	2%	0	0%	62	4.60
14	Training venue	46	74%	10	16%	4	6%	2	3%	0	0%	62	4.61
15	Tea and Lunch service	46	74%	10	16%	4	6%	2	3%	0	0%	62	4.61
16	How was the behavior of MoF/provincial budgeting employees?	51	81%	9	14%	2	3%	1	2%	0	0%	63	4.75
Average		46.83	75%	10.83	17%	3.50	6%	1.33	2%	0.00	0%	63	4.65

Note: Some of the participants who completed the evaluation forms did not answer all of the questions. As a result, there are some discrepancies in the totals per question.

Ministry of Finance Capacity Building Training (CBT) Workshop

Kunar/Nangahar/Logar Provinces

Tabulation of Training Evaluation Form Rating By Question

No	Question	Excellent		Very Good		Good		Suitable		Weak		Total # of Participants	Average
		5		4		3		2		1			
		#	%	#	%	#	%	#	%	#	%		
Training Concept													
1	How effective was the program?	76	64%	30	25%	11	9%	1	1%	0	0%	118	4.53
2	To what extent did the workshop fulfill your requirements?	35	30%	48	41%	31	26%	4	3%	0	0%	118	3.97
3	Were the program objectives according to your expectations?	51	43%	46	39%	20	17%	1	1%	0	0%	118	4.25
4	Did the program meet the objectives described at the beginning?	53	46%	43	37%	15	13%	5	4%	0	0%	116	4.24
5	How appropriate was the methodology of lectures and discussions?	70	59%	36	31%	10	8%	2	2%	0	0%	118	4.47
6	How would you evaluate the working group sessions?	59	51%	30	26%	21	18%	5	4%	1	1%	116	4.22
Average		57.33	49%	38.83	33%	18.00	15%	3.00	3%	0.17	0%	117	4.28
Time Management													
7	How was the program organized?	57	49%	38	32%	18	15%	4	3%	0	0%	117	4.26
8	Were the topics conducted according to the agenda?	61	52%	36	31%	17	15%	3	3%	0	0%	117	4.32
9	Were the selected subjects explained appropriately?	57	49%	42	36%	16	14%	2	2%	0	0%	117	4.32
Average		58.33	50%	38.67	33%	17.00	15%	3.00	3%	0.00	0%	117	4.30
Facilitator													
10	How would you evaluate the facilitators who presented the provincial budgeting topics?	69	59%	35	30%	9	8%	3	3%	0	0%	116	4.47

Average		69.00	59%	35.00	30%	9.00	8%	3.00	3%	0.00	0%	116	4.47
Facilities													
11	Invitation	81	71%	25	22%	7	6%	0	0%	1	1%	114	4.62
12	Registration	72	62%	33	28%	9	8%	3	3%	0	0%	117	4.49
13	Training materials	65	57%	41	36%	6	5%	3	3%	0	0%	115	4.46
14	Training venue	58	50%	39	33%	12	10%	7	6%	1	1%	117	4.25
15	Tea and Lunch service	67	58%	34	29%	7	6%	6	5%	2	2%	116	4.36
16	How was the behavior of MoF/provincial budgeting employees?	89	77%	23	20%	2	2%	0	0%	2	2%	116	4.70
Average		72.00	0.62	32.50	0.28	7.17	0.06	3.17	0.03	1.00	0.01	116	4.48
Average for All Provinces		64.17	55%	36.25	31%	12.79	11%	3.04	3%	0.29	0%	117	4.38

Note: Some of the participants who completed the evaluation forms did not answer all of the questions. As a result, there are some discrepancies in the totals per question.