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AN ASSESSMENT OF TRAINING NEEDS

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PREFACE

The purpose of this study is to identify the training needs in the Ministry of Finance and develop a training plan to meet those needs. The study was initiated at the request of Dr. Hanna Odeh, the Minister of Finance of the Government of Jordan, and USAID in Jordan. The field work for the assessment was carried out in October 1988 by a team of three Arthur Young consultants: Douglas Ormerod, William Kennedy and Michael D'Alessandro.

A. The Methodology

The consulting team used four principal methods in the conduct of this study:

- Extensive interviews with officials of the Ministry of Finance and related agencies.
- Analysis of the Ministry's training files, forms and documents.
- Visits to work sites in Amman and Aqaba.
- Interviews with officials at most major universities and institutes in Jordan.

The team held its initial interviews with officials at the level of Director-General or Assistant Director General in each Ministerial department. Thereafter, the team maintained contact via departmental liaison officials. Several departments, particularly those most involved in training, initiated follow-up interviews to provide additional information, ideas and support.

B. The Scope

At the request of the Minister of Finance, this study is limited to training and development issues. It focuses on the six major operating areas in the Ministry of Finance:

- Customs
- Income Tax
- Lands and Survey
- Budget
- General Supply
- Treasury

Due to the important role of the Minister's immediate office, the team also assessed the need for executive and managerial training for its staff.

C. Acknowledgements

The Arthur Young team would like to thank his Excellency Dr. Hanna Odeh and all of the Ministry of Finance officials whose patience and generous commitment of time and effort made this study possible.

The team would also like to extend its gratitude to Mr. Ali Qasem Klaib, our liaison coordinator. He met every request in a timely fashion and spent many evening hours preparing in order to make each day's activities as profitable as possible. The team would also like to express its appreciation to Dr. Ahmed Heyari who generously gave his time and advise.

The team wishes to thank the staff of USAID in Jordan for their support and collaboration.

EXECUTIVE SUMMARY

1. The Ministry of Finance is a very large and complex organization with diverse training requirements. The team examined training needs in its six major departments: Customs, Income Tax, Lands and Survey, Budget, General Supply and Treasury. There are nearly 4,000 employees in these six departments alone; when factoring in the total number of employees which contribute to the budget process, the number exceeds 13,000.

2. There are significant differences in the levels of training activity in each of the departments. Almost all training is conducted by external institutions and universities. These programs tend to be geared to a broad audience, and generally, are not targetted to meet the specific technical needs of the Ministry.

3. The Ministry of Finance is in the beginning stages of a developing an in-house training capacity. Currently it does not have the organizational structure, the staff nor the skills to design and develop job-specific training programs for its employees.

4. Most managers do not view training as part of the Ministry's internal functions. This is largely due to lack of awareness of the concept of in-house training programs and their potential benefits. There have been some limited efforts to conduct internal training programs, but thus far, there has been no formal course design and development; training programs have been put together intuitively.

5. There is little knowledge of professional training within the Ministry of Finance. Training personnel are primarily responsible for coordinating employees' participation in external training programs, in lieu of developing internal training programs. Furthermore, training personnel often have numerous other responsibilities which tend to crowd out any attention that might be directed to training and development. [It is important to note, however, that some of the Ministry's staff have taken the time and the initiative to learn how to develop and implement training programs on their own].

6. There is no in-house management or executive training in the Ministry of Finance. This is critical to the development of effective of managerial skills.

7. There is no system or methodology for conducting evaluations of the Ministry's training programs and activities.

8. Little attention is paid to training employees outside of

Amman. Local managers devise their own training activities.

9. Technical training is limited to "on-the-job" training. There is no formal process for learning technical job skills in the Ministry. Technical knowledge and skills are generally passed via word-of-mouth.

10. The Ministry is in the early stages of building computer literacy and capabilities.

The team recommends that the Ministry of Finance strengthen its ability to address the specific technical needs of its employees and the organization as a whole. The team has developed a training plan and program to address these needs. The goal of the program is develop and institutionalize an in-house capacity to provide targetted job-specific training to employees in the Ministry of Finance. The program has five phases:

1. Establish a centralized training support group to ensure effective coordination between training activities in all departments.

2. Institutionalize a process for the design and development of training programs geared to the specific needs of the Ministry of Finance and its employees.

3. Develop programs that target training needs at the executive, managerial, and technical levels.

4. Deliver training programs and evaluate their impact.

5. Expand training efforts beyond the Ministry of Finance to other units concerned with the budget process, and in the future, to other Ministries.

While the team was very impressed with the caliber of staff in the Ministry of Finance, the staff has had little exposure to training and development concepts. The team therefore recommends that both long- and short-term advisory assistance be provided to assist the Ministry of Finance in launching its training program. The report provides a plan for such technical assistance. The total estimated cost of this technical assistance is approximately $1 million.

I. SUMMARY DESCRIPTION OF THE MINISTRY OF FINANCE

A. Personnel

This study focuses on six departments in the Ministry of Finance, as well as the Office of the Minister of Finance. There are approximately 3970 individuals on staff in these departments and the Minister's office. The distribution of personnel is as follows:

Department	Headquarters	Field	Total
1. Minister's Office	6	0	6
2. Budget*	40	0	40
3. Customs	478	990	1468
4. General Supply	54	2	56
5. Income Tax	187	357	544
6. Lands and Survey*	350	750	1100
7. Treasury	511	245	756
	1626	2344	3970

The table above demonstrates that four of the six departments, Customs, Income Tax, Lands and Survey, and Treasury, have extensive field operations. The distribution of field offices is as follows:

* Customs: 21 field offices
* Income Tax: 9 field offices
* Lands and Survey: 26 recordation offices
  30 settlement teams
* Treasury: 8 regional offices in addition to numerous accounting centers

These offices are in a variety of locations to meet the particular needs of their departments. The occupational specialties within these field offices are also very diverse. Clearly, this dispersion of field activities presents major challenges to the design of a training program.

Within the six departments, there are 35 executives and at least 94 mid-level managers. The executive-managerial corps is a group of special interest due to its critical responsibilities in the Ministry of Finance; this corps is the channel through which the Minister's concepts, thinking, values and philosophy are transmitted to the organization as a whole.

* Best estimates provided by Ministerial Departments.

In trying to define the executive-managerial corps, the team referred to the standard government pay classification system: Categories I, II, III, and IV. Category I employees have the highest pay and are classified as executives. Category II employees, especially in the higher grades, can be either senior managers or highly skilled technicians with no supervisory or managerial duties. Since some of the senior Category II employees with managerial reponsibilities carry out the duties of executives, they are included in the total number of executive-managerial staff.

It is important to realize, however, that these figures do not represent the total number of personnel involved in the administration of public finance. The financial activities of the Ministry of Finance depend on a number of other agencies for input. When factoring in all individuals which contribute to the budget process, the potential number of trainees exceeds 13,000.

B. Departmental Characteristics

In conducting its interviews, the team found that the six departments often act as separate and distinct institutions. The element which binds all six departments together is the Minister and his immediate staff. A few of the departments are linked by common activities; for example, the Departments of Budget, Customs, Income Tax and Treasury are all concerned with fiscal policy and administration. In most other respects, however, there is a striking level of diversity between the various departments.

The "separateness" of the various departments is exacerbated by a lack of communication among departments. Frequently, one finds that the staff in one department do not know the staff in other departments, even though they may handle similar types of functions and issues. As a result, most employees are unfamiliar with the Ministry's activities outside their own sphere of work. There is a general lack of understanding of what other departments do.

Another significant feature of the various departments in the Ministry of Finance is their internal level of complexity. The Department of Treasury is a prime example. It includes two transfer payments divisions, two budget-flow of funds operations, two control offices with both inter-departmental and inter-ministerial responsibilities, a property tax administration unit, two inter-departmental support units and an administrative office with some inter-departmental responsibilities. In addition, a research office will soon be established.

C. Future Changes in the Ministry

Since the focus of this study is on training needs, the team did not examine in close detail the operations of the Ministry of Finance. There are, however, potentially two major changes in the operations of the Ministry which could impose unusual and additional training requirements in the near future. One is the possible introduction of a new government-wide accounting system. The other important change could be the introduction of a Value Added Tax. Both of these changes would imply significant organizational changes, as well as increase the need for training.

1. A New Government Accounting System

The government is in the initial stages of developing a new accounting system, possibly an accrual system. If the system is put into place, all ministries and agencies served by the general budget would be affected. The Ministry of Finance would have a dual responsibility with respect to training for this new system. First, it would be a major participant in the design of the new system, and secondly, it would be the control point for reporting by other ministries and agencies.

2. A New Value Added Tax

The introduction of a Value Added Tax would also impose a major training burden. If adopted, it is anticipated that administration of the tax will be delegated to the Customs Department. Currently, the Customs Department does not perform any of the major functions required for the administration of this tax, such as maintaining a taxpayer masterfile (preferably automated), assessing returns, collecting current and delinquent accounts, and developing mass taxpayer information programs. The introduction of a VAT would also require a sizeable increase in staff, most of whom would be without tax experience; a corps of managers and supervisors would also be needed.

D. Implications for Training

* Given that the Ministry of Finance is a very large and complex organization, training activities should be initiated and developed by a centralized unit in the Ministry. This will ensure more effective coordination between training activities in all departments.

* While the initial focus of the Ministry's training programs may be Amman, it will also be important to provide effective training for the Ministry's field staff; field staff make up nearly 60% of all Ministry of Finance personnel.

* Training programs should be viewed as a means to improve communication across the Ministry's six departments. This is particularly true at the senior levels of the Ministry's management where executive training can serve as an effective team-building mechanism.

* The development of training programs should also be viewed as an opportunity to simplify procedures and eliminate duplication of effort. The development of targetted training programs for the Ministry will require clear descriptions of the department's various functions and procedures, as well as employee position descriptions. This process will highlight areas which require streamlining.

* The introduction of new operations, such as a new accounting system and the VAT, will imply major changes in staffing and procedures. Training will be the most effective vehicle for ensuring a smooth transition. An important source of expertise and training for the VAT will be the Income Tax Department. It performs similar types of functions in administrating the country's income tax and such experience may be transferable to the VAT.

II. CURRENT STATUS OF TRAINING IN THE MINISTRY OF FINANCE

The level of training in the six departments of the Ministry of Finance varies greatly. Some departments are moving quite aggressively, while others are waiting for direction. Overall, the Ministry is at an early stage in providing training for its personnel. There is a very positive view, however, of the value of training in the Ministry of Finance. This view is found in all departments and at all levels: executive, managerial and technical. The challenge for the Ministry of Finance is to convert this positive view of training into action.

A. Training Plans

Pursuant to a recent law, the Civil Service Commission will require a training plan for each ministry in 1989. These plans are to cover all training needs including those for fellowship training in Jordanian and overseas universities and institutes. The Civil Service Commission will review each ministry plan with a committee composed of Ministry of Education and Ministry of Planning staff, as well as representatives of the ministry in question. The committee will then make non-binding recommendations and return the plan for implementation. To date, these procedures are being followed under informal rules. The Civil Service Commission expects to have regulations in place for the submission of training plans in September 1989.

In response to this new law, the Ministry of Finance has assigned the coordinating responsibility for training to the Training Division of Treasury Department. Each department is in the process of developing a training plan for 1989, but they are all at very different steps in the process. For example:

1. The Income Tax Department has had a training plan in effect for several years as part of its overall annual work plan. It develops the plan by surveying each of its 544 employees in the headquarters and field with respect to their individual training needs. The responses are analyzed by a committee composed of the training chief, the consultant to the director-general and a third party. The results are compiled in the plan which is reviewed and adjusted on a quarterly basis and evaluated at the end of the year.

2. The Customs Department is developing its own training plan for 1989 by surveying the managers of the various divisions and sections in the department. Senior management is regularly involved in this effort. Plans are then developed for all of the various types of training: executive-managerial, out-service, technical, computer, clerical and English language training.

3. The Treasury Department is in the process of developing its first training plan. It has adopted the same approach as the Customs Department in surveying the department's needs through discussions with division directors. The plan calls for 67 special nominees: 12 for academic degree training at the Master's degree level and 55 for short-term training ranging from one to four months in duration. The Master's degree training will be conducted overseas, whereas short-term training programs will be conducted in Jordan. There are no plans for technical training at this time.

4. The other three departments have conducted training needs assessments; these have been less structured efforts and are not formal enough to qualify as a plan or planning effort.

B. Training Staff and Facilities

The Departments of Customs, Income Tax and Treasury have formally created units with assigned training responsibilities. The Customs and Treasury units focus completely on training activities. In contrast, the Income Tax unit is a division which combines research and information gathering with training activities. The director of the Income Tax unit estimates that 30 to 35 percent of staff time is devoted to training.

In total, eight staff members are assigned to these three units. None of these employees have had any training in training techniques although, much to their credit, many of them have conducted independent reading and research in order to learn how to carry out their responsibilities. The training plan for the Customs Department calls for training of its training staff; in addition, the Customs Department plans to expand its training staff in 1989.

Training facilities in the Ministry of Finance are also rather limited. The Income Tax Department has a classroom on-site with a library nearby. The Customs Department has rooms that are used for training activities. The Lands and Survey Department has a Survey Training Center on the outskirts of Amman which includes classroom, housing and kitchen facilities.

C. Sources of Training: External vs. Internal

The Ministry of Finance relies heavily on external sources for training its staff; this includes universities and institutes in Jordan and overseas. All of the departments have tried to obtain fellowships to foreign universities for their executives and managers, as well as senior-level technicians, with varying levels of success.

Within Jordan, Ministry of Finance personnel have participated in a number of training courses on management and technical subjects of a generic nature at local educational institutions. Generally, these courses are geared for a general audience; they are not tailored to meet the specific needs of Ministry personnel. The exception is Yarmouk University where several courses have been tailored to meet the training needs of the Income Tax Department.

At this point, the Ministry of Finance has very little capacity for in-house training. All departments have some type of general orientation program which which introduces new recruits to the department's operations. These orientation programs are not, however, structured or formal in any sense; there are no written curricula, no training materials and no trained personnel guiding the process. The orientation courses are usually followed by on-the-job training which is also fairly unstructured.

The tendency to rely on outside training institutions, as opposed to in-house training, is particularly strong in the case of executive and managerial training. On the one hand, outside training institutions may provide a good learning opportunity for the individual employee. But often the employee finds it difficult to apply what he/she has learned among colleagues that have not shared the same training experience. These programs are also expensive in terms of time spent away from the job. On the other hand, in-house training offers significant advantages to an organization, as well as the employee.

First, and most importantly, in-house courses are tailored to the meet the specific job-related needs of an organization's employees; they are designed to target a specific audience and a specific problem. Secondly, the learning experience is directly linked to the work experience; training is geared to applications in the work setting. Thirdly, training programs are directed to groups of employees with similar training needs; this creates a multiplier effect for the organization which is not possible through individual training programs at external institutions. In sum, in-house training creates opportunities for institutional development in addition to employee development.

Thus far, the Ministry of Finance has provided in-house training to its staff in only a few cases. The Customs Department, for example, has instituted a course to introduce the new harmonized tariff to all inspectors; this course is taught by in-house instructors and has specially developed written materials. The Customs Department also uses in-house instructors for a one week refresher course for its inspectors with more than three years experience. The Income Tax Department uses in-house instructors for basic accounting courses and assessment courses. The Lands and Survey Department has a Survey Training Center which uses in-house trainers.

It is important to note that, even in these cases where an effort has been made to provide specialized training, the instructors have usually had no formal training as instructors; moreover, the courses are usually borrowed or adapted by staff who are, at best, self-trained as course developers.

D. Current Training Activities

The following information is provides to illustrate the types of training activities in the Ministry of Finance, specifically the Treasury Department and the Income Tax Department.

1. Treasury Department

From January through September 1988, the Treasury Department trained 135 staff members at the following levels: 3 at the executive level, 22 at the managerial level and 100 technicians. This is approximately 18% of the total staff of the Treasury Department.

Training institutions included: The University of Jordan, The Jordan Institute of Management, The Jordan Institute of Public Administration, The Royal Scientific Society, The Statistical Training Institute, The International Monetary Fund, The Institute of International Studies in Rome and several private institutions. The Treasury Department also provided English language training to its staff members.

2. Income Tax Department

In 1987, the Income Tax Department trained 21 executives and managers through overseas and Jordanian training programs. An additional 51 professionals received training. Over 100 people took formal training in English language.

As a point of comparison, from January to September 1988, 80 staff members received managerial or technical training and 40 staff members received training in English language; these numbers are actually higher than the training goals set for 1989.

3. Field Training

The team had a limited opportunity to assess field training activities; based on information available to the team, however, it appears that only one or two departments have conducted field training from the national office level. There is some local level training which tends to be classroom-oriented.

E. Automation: Facilities and Training

The level of automation varies widely among the six departments in the Ministry of Finance. Two departments, Lands & Survey and Income Tax, began to automate their activities eight years ago. In contrast, the other four departments are just starting to automate.

1. Lands and Survey Department

The Lands and Survey Department began to use computers in 1979 with the assistance of the United Nations. The Department's latest CPU is a VAX 750. Lands and Survey uses both scientific and legal programs involving land and mapping information and registration data.

The Lands and Survey Department also has two smaller computer operations: the Modern Applications Division uses Hewlitt-Packard PCs and the Statistics and Public Relations Division uses personal computers. In both instances, indices have been developed. It is interesting to note that the use of computers in the Statistics and Public Relations division was largely due to individual initiative. The managerial staff of the division saw the utility of automation and acted on it.

2. Income Tax Department

The Income Tax Department began to automate a year later with assistance from the Royal Scientific Society and USAID-financed technical assistance from the Internal Revenue Service. The Department has a Data General NV 8000. The primarily application is an expanding taxpayer masterfile; the department is also beginning to incorporate third party data, such as customs information, into the system.

The Income Tax Department has provided computer training for its entire staff, including the senior staff and the director general. All staff have participated in an introductory course on the capabilities of the DG NV 8000. For 1989, the training plan calls for data entry training for 33 assessors to facilitate the use of the third party data base; four clerks will also receive data entry training. The plan includes training for four systems analysts, three programmers at RSS and two systems analysts abroad. Finally, eleven clerks will receive training in general automation.

3. Customs Department

The Customs Department has an ongoing contract for automating statistical activities with the University of Jordan. It has just acquired two Tandy 3000 PCs; the Treasury Department's Computer Division is currently providing assistance to the staff of Customs in the operations and applications of the new computers. Two programs are underway; one involves tracking all automobiles which enter and leave the Kingdom and the other involves developing an internal personnel data base.

In its 1989 training plan, the Customs Department plans to train 45 staff members in various aspects of automation: twenty-four new customs officers will receive specific applications on post and six staff members will be trained in automation for managers. In addition, three people will be trained in COBOL, another three staff members in Lotus 1-2-3, three people in systems analysis, four in data base management, and two in basic automation.

4. The Budget and General Supply Departments

The Budget Department has also acquired two Tandy 3000 PCs recently. With the help of Treasury's computer experts, it has developed a budget control program and is now in the process of entering the necessary data. The General Supply Department is also in the process of acquiring Tandys through Treasury.

5. The Treasury Department

The Treasury Department is in a unique situation. Its "Computer Division" has eight Tandy 3000 PCs and a computer staff of nine people. The staff includes a part-time director, a systems analyst/programmer of superior ability, four good programmers and two analysts, and two data entry clerks. They are responsible for developing new applications for clients in the Treasury Department as well as other departments; they also provide training.

To date, the Computer Division's staff have nearly completed twelve different programs. In addition to the programs mentioned above, the Computer Division has developed a loan control masterfile program for the Finance Division. The computer staff are in the process of developing a supply inventory for the entire Ministry, as well as a payroll system. They have just begun a new flow of funds control project. A General Accounts Division control system is scheduled for development in November.

The Computer Division has a microfilm unit, which is in the process of recording the Ministry's most critical documents; at present, it is microfilming pension records.

6. Data-Processing Staff

The Ministry of Finance has the following full-time data-processing staff:

	Treasury	Customs	Income Tax	Lands & Survey	Total
Managers	1	1	1	1	4
Systems Analysts	4	2	3	5	14
Programmers	3	*	9	*	12
Data Entry/ Operators	2	15	25	16	58
Totals	10	18	38	22	88

* The Customs Department and the Lands and Survey Department classify systems analysts and programmers in one category.

F. Summary of Findings and Conclusions

1. The Ministry is a very large, complex and compartmentalized organization with diverse training requirements. The team recommends the creation of a centralized training support group in the Ministry of Finance to ensure more effective coordination between training activities in all departments and to avoid duplication of effort.

2. There are significant differences in the levels of training activity in each of the departments. Almost all training is conducted by external institutions and universities. These programs tend to be geared to a broad audience, and generally are not targetted to meet the specific technical needs of the Ministry.

3. The Ministry of Finance is in the beginning stages of a developing an in-house training capacity. Currently it does not have the organizational structure, the staff nor the skills to design and develop job-specific training programs for its employees.

4. Most managers do not view training as part of the Ministry's internal functions. This is largely due to their lack of awareness of the concept of in-house training programs and their potential benefits. Even in those instances where efforts have been made to institutionalize training, there has been no formal course design and development; thus far, training programs have been put together intuitively.

5. There is little knowledge of professional training within the Ministry of Finance. Training personnel are primarily responsible for coordinating employees' participation in external training programs, in lieu of developing internal training programs. Furthermore, the training personnel often have numerous other responsibilities which tend to crowd out any attention that might be directed to training and development. [It is important to note that some of the Ministry's training staff have taken the initiative to learn how to develop and implement training programs on their own].

6. There is no in-house management or executive training in the Ministry of Finance. This is critical to the development of effective of managerial skills.

7. There are virtually no critical evaluations of the Ministry's training programs and activities.

8. Little attention is paid to training employees outside of Amman. Local managers are left to devise their own training activities.

9. Technical training is delivered on-the-job. No documentation or structure is provided to this important process; technical knowledge and skills are generally passed on via word-of-mouth.

10. The Ministry is in the early stages of building computer literacy and capabilities.

III. A TRAINING PLAN FOR THE MINISTRY OF FINANCE

The Ministry of Finance is at a turning point. With relatively modest investments of funding and staff, the Ministry can build a training capacity to serve as the model for other Jordanian Governmental units. Most of the organizational and human resource problems cited above exist in all Ministries. Addressing training needs is an important step toward increasing efficiency and overall organizational effectiveness. The Ministry of Finance could be the first to address these issues directly.

The Ministry of Finance has neither the organizational structure nor the staff to develop in-house training programs at this time. The first priority must therefore be to build the in-house capacity to develop and carry out training programs that meet the specific needs of the Ministry of Finance. The goal is to develop training skills within the Ministry of Finance so that it can become self-sufficient, and hence, less dependent on the inadequate and untargetted generic programs provided outside the Ministry.

The focus of the training plan presented below is the development and institutionalization of an in-house training capability. The first phase of the training plan is designed to assist the Ministry of Finance establish the organization and staffing necessary to develop in-house training programs. The second phase involves institutionalizing a process for the design and development of training programs. The third phase includes a preliminary plan for the development of specific training programs at the executive level, the managerial level, and the technical level. The fourth phase involves actual implementation and delivery of the training programs. Lastly, the fifth phase deals with future training considerations.

PHASE 1

Organizational Structures and Staffing

The first step toward developing an in-house training capacity should be to establish a centralized training support unit. This group of training professionals will provide guidance and support to all training and development activities in the Ministry of Finance. It is important to create a centralized training group for several reasons: first, in order to demonstrate that training is an important priority for the top leadership of the Ministry; secondly, to stimulate momentum for real change in training and development; and thirdly, and most importantly, to institutionalize these changes. In contrast to this broad support function, the training process itself should be a decentralized function which utilizes resources within each Director General's Department.

1.A. Organization: Initially the centralized training support group should be organized as a unit in the Office of the Minister of Finance. This placement would provide a clear indication to the entire organization of the importance of this function. Once quality training has become institutionalized, consideration might be given to alternative organizational possibilities.

1.B. Responsibilities: The overall responsibilities of the centralized training support group would be the following:

1. Advise the Minister, the Secretary General, Directors General and other managers on training policy and practice.

2. Establish a system to identify and solve training based performance problems.

3. Manage the development of annual training plans.

4. Work with Directors General and their staffs to identify target audiences for training and develop cost-effective technical training programs.

5. Establish an in-house management training curriculum.

6. Contract for top level specialists to conduct executive and management training programs at the Ministry location in Amman.

7. Coordinate and evaluate overseas scholarship and other educational training experiences.

8. Design an Individual Development Planning System within the Ministry of Finance.

9. Oversee translation and publication of training materials in Arabic.

10. Establish a learning library and laboratory where employees can train themselves through readings, computer media, television, etc. This lab should begin on a small scale and expand once employee interest grows.

1.C. Staffing: A critical mass of professionals must be assembled and dedicated to carrying out these responsibilities. This group should include the following staff positions within the first year:

1. Director:

The Director will provide training expertise to the Minister and his executive team, and plan and direct the activities of the centralized training support group. He will represent the Minister in training matters to the Civil Service Commission and other Ministries. He will also be responsible for staying abreast of new training technologys and introducing innovative training techniques and programs to the Ministry of Finance.

2. Executive and Management Employee Development Specialist:

This Employee Development Specialist will coordinate all executive and managerial training. He will design all basic training programs for executive and management training programs and will train instructors to carry out these programs. For the more advanced management courses, the Specialist will be responsible for recruiting senior-level expertise to design and lead courses in areas such as policy and strategic planning, organizational change strategies, and executive team building.

3. Employee Development Specialists for Technical Training: (4 positions)

Each of these Employee Development Specialists will be responsible for organizing technical training in two to three departments. They will develop in-house training programs to address the specific technical needs of the departments ranging from formal classroom training programs for large target groups to individual plans for on-the-job development. They will also

assist departments maintain trained cadres of course developers, classroom instructors and on-the-job instructors.

4. Employee Development Specialist for Computer Training:

This individual will identify computer training needs and applications throughout the Ministry. He will work with in-house computer experts to design computer training programs, and as necessary, contract for outside instructors to conduct computer training programs for executives, managers, professionals and secretaries. He will coordinate with the departments and outside contractors to insure that training is included with the purchase of any new computer systems or equipment.

5. Employee Development Specialist for the Learning Lab and Secretarial Training:

He will responsible for the identification and purchase of appropriate self-instructional materials that will form the basis of a learning laboratory. He will develop and issue instructions concerning the availability and use of the laboratory. This individual will also be responsible for organizing secretarial training programs throughout the Ministry of Finance.

6. Employee Development Assistant:

The Assistant will be responsible for assisting employee development specialists with administrative and logistical details. He will also be responsible for equipment maintenance, classroom setup and other clerical duties as assigned.

7. Administrative Secretary:

The Administrative Secretary will provide professional secretarial support to the staff of the centralized support training group.

Once the group is established and in operation, the Ministry may wish to add an Employee Development Specialist in Aqaba. Due to the size and importance of the activities in Aqaba, it would be beneficial to designate one individual whose full-time responsibility would be employee development in Aqaba. This is of second priority, however, and should be considered only after the centralized training support group is well-established.

1.D. Training the Trainers

The development of this core group of training professionals should serve as a model to the rest of the organization. A strong investment in the core group will have an important impact throughout the entire organization. The director and all employee development specialists in the group should receive the following training:

1. Introduction to Training and Development

This program provides the tools necessary to identify and assess training and development needs, develop and implement training plans, and evaluate results.

2. Training Course Design and Development

This course helps participants write tasks statements and learn instructional objectives and criterion measures. Participants learn how to organize course content and select appropriate delivery systems. They also learn how to guide others in the development of specific lesson plans and instructional materials. Finally, they learn how to use realistic strategies for evaluating training programs.

3. Instructor Training

Instructors in all areas need to know the principles of adult learning and instruction; they also need to practice delivery techniques that make classroom instruction more effective. This program provides such skills.

4. Career Development Workshop

This program provides the information and skills necessary to identify, assess and assist in the development of key competencies of employees to perform their current and future jobs.

Training for the core support training group should begin as soon as the Training Director and some of the Employee Development Specialists are selected; initially, such training would require 15 days over a two month period. These programs should be taught by two experienced training professionals. It is important to note that during the course of this assessment the team was unable to identify any individuals with the required

qualifications within Jordan. Furthermore, these programs are not in any of the current course offerings of Jordananian educational institutions.

After the core support training group has been received training, the group will proceed to train others. First priority should be to train Training Coordinators in each of the departments. Training Coordinators will serve as departmental training experts and will work in coordination with the core support training group to address training needs in their respective departments. Once the course design and development activities begin, it may be necessary for some departments to designate some individuals as full-time training coordinators.

PHASE 2

Course Design and Development

2.A. The Problem

Currently, the Ministry of Finance does not have the capacity to design and develop specific job-related training programs. Nonetheless, job-specific training needs exist in every department. Outside institutions cannot adequately address these needs since their courses are generally geared to a much broader audience. The goal of this phase of activities is to institutionalize a process for the design and development of training programs so that the Ministry can effectively target its specific training needs.

2.B. An Overview of Course Design and Development

Course design and development is a rigorous and systematic rigorous process. It combines the knowledge and skills of a professional trainer with those of experienced technicians. Briefly, it involves the following steps:

1. Conduct task analyses.
2. Identify the skills and competencies needed to perform specific tasks.
3. Establish behavioral objectives that are measurable through testing or observation.
4. Design and organize tests to measure achievement of objectives.
5. Select appropriate training methods and media.
6. Write and publish the training program.
7. Conduct a pilot program with a small number of employees to test the validity of the training program.
8. Revise the program to reflect problems uncovered during the pilot program.
9. Schedule and conduct the program for the target audience.
10. Evaluate the results.

This is a thumbnail sketch of the process and does not reflect the time consuming effort this involves. It is provided to give a flavor for the time and human resources an organization must be prepared to commit to develop targetted training programs. The following sections examine some of these steps in closer detail.

2.C. Task Analysis

Task Analysis involves a step-by-step recordation of the major tasks and subtasks involved in each job category and the skills required to perform those tasks. Such analyses highlight the discrepancies between employees' current skills and the skills required to perform the job effectively.

Systematic task analysis should be conducted in each major job category such as Income Tax Assessors, Customs Officers, Budget Officers, Accounting Officials, Supply and Warehousing, Land and Survey Officials, and others. These analyses should be jointly conducted by professional trainers and the staff of each Director General in the Ministry.

Many job positions and organizational procedures are not well documented in the Ministry of Finance. Two departments, General Supply and Income Tax, have complete position descriptions for their organizations as of 1986. The Customs department is currently in the process of developing a complete set of position descriptions; the Lands and Survey Department has also done some work in this area.

The lack of formal position descriptions and written procedures in the Ministry means that the task analysis stage will take longer. It is important, however, that this process be viewed as an opportunity to simply procedures as much as possible and eliminate unnecessary operations. In this way, the course development process might serve as a vehicle for standardization and simplification of procedures.

2.D. Identification of Training Needs And Priorities

The task analyses will demonstrate the gaps between employees' existing skills and the skills they need to carry out their responsibilities most effectively. This information should provide the basis for identification of training needs. The task analyses may also highlight, however, structural and procedural problems in the Ministry of Finance; these problems are usually <u>not</u> effectively resolved through training. Attachment Two to this report discusses this distinction in greater detail.

Given this information, senior management officials and the training support group must coordinate closely to establish training priorities at each level of training: executive training, management training, technical training and computer and administrative skills. The number of employees and the importance of each job function should be important factors in setting priorities. The types of training programs that might be developed from such an analysis are described in Phase Three of this Training Plan.

2.E. Course Design

As noted previously, course design combines the knowledge and skills of a professional trainer with those of experienced technicians. Given the potential impact of the Ministry's training programs, it is crucial that training build on the technical expertise of the best performers in the Ministry. The team strongly recommends that the various departments in the Ministry of Finance contribute their best people to the training process. While this may be difficult given staff shortages, the payoff in terms of increased productivity will justify the investment of staff time.

The selected technical experts will be guided through a methodical process of course design and development by training professionals skilled in adult learning theory and methodology. Initially, these training professionals will be the Employee Development Specialists from the Centralized Training Staff. Eventually, training staffs in each of the departments should perform this function.

The foundation for this process includes three training programs: course design and development, instructor training, and on-the-job coach training. The trainers will guide the technical experts through through the course development process. Usually course development is conducted over a period of two to three weeks depending on the nature of the program.

To provide a more concrete example, let us assume that the task analyses indicate a strong need to provide more effective training for budget analysts; the analyses will highlight specific skills that would improve the employees' ability to perform their jobs. Two or three experienced budget analysts would be selected to assist in the development of targetted training programs for budget analysts. The budget analysts would be trained by the core support training group in the skills of course design and development. The product would be a cost effective training program designed to meet the specific skill needs of the target audience. In addition, well-documented training programs would be developed including course books, instructor guides and on-the-job instructional materials.

Once programs are developed and ready for delivery, the Ministry's training staff would schedule and conduct classes. The instructors would not be university professors but rather Ministry employees: technical experts trained as trainers.

If the program includes planned on-the-job activities, the employee would be assigned a coach who has been trained to perform this function. There should be written guidelines that insure that the trainee is taught every aspect of the job he is expected to perform.

2.F. Individual Development Planning Systems

Because of the considerable time it will take to design and develop formal training programs in all job categories, it is important that Individual Development Planning Systems be established as soon as possible. In this way, some initial training efforts can begin while more major course design and development activities are scheduled within each department.

Individual Development Planning Systems ensure that managers coordinate with their employees to develop an individual training plan on an annual basis. These plans should be geared toward improving employees' ability to perform their current job more effectively and improving their ability to take on more demanding jobs. In this case, "training" is used in the broadest sense and is not limited to formal classroom activities. It includes on-the-job developmental activities, short details, guided readings, special informal training sessions with other technicians, and perhaps even some short-term university or institute training.

For the next few years, many one-of-a-kind type positions will have to be handled through Individual Development Planning Systems in lieu of formal classroom training.

2.G. Evaluation of Training Programs

To date, the Ministry has not evaluated the impact of its training investments. The team recommends that more rigorous evaluations be applied to training provided for Ministry employees. Training is costly and should be effective whether conducted within the Ministry or by an outside institution.

Before initiating any training program, a methodology for evaluating the results should be fully explored and planned in advance. It is important to establish a system that provides feedback from the trainee's immediate supervisor to ensure that new skills are applied.

PHASE 3:

Curriculum Planning

Identifying training needs is a rigorous and time-consuming process; this process has been discussed in Phase Two of the Training Plan. Time did not allow the team to thoroughly assess the training needs of each of the six departments and their subordinate divisions. On the other hand, the team was able to make some preliminary conclusions concerning training needs based on its interviews and observations. This is no substitute, however, for an in-depth organizational review, task analyses and methodical course design and development.

Based on its preliminary analysis of the Ministry of Finance, the team has identified training needs in the following broad categories:

* Executive Training
* Management Training
* Job-Specific Technical Training
* Computer and Professional Skills Training

3.A. EXECUTIVE TRAINING

The Institute for Public Administration has recently begun to offer an extensive training program to prepare Level II managers for future assignments at the Level I executive ranks. This is a very positive step toward meeting the current gap in executive-level training. The program outline is well-designed.

For executive-level training, the team recommends that the Ministry continue to cooperate with the various universities and institutes in Jordan. In addition, the Ministry of Finance should develop internal training sessions for its senior executives. The most effective forum for executive training is a workshop in which the participants produce a real product. For example, if executives attend a workshop in strategic planning, the product of the training exercise should be a preliminary strategic plan for the Ministry. Not only would executives learn the process of strategic planning, but they would also immediately apply that process and produce a useful tool for the Ministry of Finance.

Traditionally, executives have attended training programs on an individual basis at educational institutions outside of the Ministry. This defeats the primary goals of executive training:

organizational strengthening and team-building. When programs such as strategic management and policy development are planned, it is important that the Ministry's senior executives attend the program together and discuss the application of principles within the Ministry. This is the only way training will have a major impact on the organization.

The key executive-level training programs should include the following:

* Strategic Planning and Policy Formulation
* Organizational Change Strategies
* Executive Team Building

3.B. MANAGEMENT TRAINING

1. Supervisory Training Program

A Supervisory Training Program is the most urgent training requirement at the managerial level. This type of program is not available to managers in the Ministry of Finance at this time. The transition from excellent technician to effective supervisor is a critical step. Frequently, the performance of the new supervisor is left to intuitive good sense or chance; clearly, this can be very costly in terms of unit productivity and employee morale.

The Civil Service Commission has established rules that require that each new supervisor receive 100 hours of training. The team recommends that the Ministry of Finance establish state-of-the-art supervisory training using "behavioral modeling" techniques to train all new supervisors. This kind of training is based on practical applications, as opposed to theoretical concepts, and is more relevant for the day-to-day needs of managers. Commercial materials are already available and could be readily adapted for use in the Ministry. Once developed, this program should be offered to all existing first line supervisors and all new appointees; ideally, the program should also be offered to all middle managers.

2. Mid-Manager Training

Training at the mid-manager level currently consists of classroom training at universities or institutes. The team recommends that such training be expanded to include the following:

a. Special Projects

Often the best training a manager can receive is practical on-the-job training related to actual work responsibilities. The team recommends that "Special Projects" be engineered to provide challenges to mid-level managers beyond their present everyday job. Special projects should require research, analysis, documentation and executive briefings to build the professional and technical skills of managers. The practical benefits of such "stretching assignments" far exceed any classroom experiences.

b. Job Assignments or Swaps

Many mid-level managers find themselves in dead-end jobs with many years still left before retirement; boredom sets in and unit performance diminishes rapidly. One way to reverse this trend would be to allow for "job swaps." This would bring new challenges to managers; it would not only spark managers' careers but would also have a positive effect on subordinate managers and employees.

c. Management Instructors

A cadre of mid-level managers should be trained as management instructors to teach the Basic Supervisory Training Programs and other management training programs for mid-level managers. The opportunity to teach new supervisors or other managers would be an excellent developmental assignment for any mid-level manager.

d. Targeted External Training

While the first priority is to strengthen the Ministry's capacity for in-house training, external institutes and universities can also be an important source of training for mid-level managers. Training at external institutions is most effective if it is tied to the manager's specific work responsibilities. For example, if the manager attends a training program to learn "Management By Objectives," he/she might be expected to install such a system in the organization and teach other managers how it works upon returning to the Ministry of Finance. In other words, very specific objectives related to the manager's professional responsibilities should be set as a pre-condition to attending external training courses. The training should result in either a special teaching assignment or some other activity designed to apply the tools gained via training.

3.C. TECHNICAL TRAINING

At this time, there is no formal process for learning technical skills in the Ministry of Finance. Technical training is in essence "on-the-job" training, and technical knowledge and skills are generally passed via word-of-mouth. Clearly, the Ministry of Finance must initiate a more documented system of technical training to replace the present unwritten on the job approach.

Task analyses will be required to develop a detailed program of technical training requirements. Based on its interviews with individuals in each of the Ministry's departments, however, the team suggests that the following curriculum of training programs be considered for the various Ministerial departments.

	THE CUSTOMS DEPARTMENT	THE INCOME TAX DEPARTMENT
TECHNICAL ISSUES	Basic Customs Officer Training Valuation Training Classification Training Customs Transit Tariff Systems and Nomenclature Examination of Goods Assessment of Duty Cargo Clearance and Control Warehousing Systems	Basic Income Tax Training Delinquent Accounts Collection Techniques Administrative Appeals Taxpayer Education Refresher Technical Programs
POLICY ISSUES	Tariff and Trade Policy Customs Policies: -- Temporary Admission -- Duty Free Zones -- Drawback Systems -- Custom Free Zone Systems	Tax Treaties Tax Policy
LEGAL ISSUES	Customs System and Law Fraud Awareness Customs Enforcement	Fraud Awareness for Tax Personnel
ACCOUNTING ISSUES	Accounting Procedures/Practices Customs Auditing Techniques	Basic Accounting Procedures and Practices Basic Auditing Skills Advanced Auditing Skills Field Audits

	THE TREASURY DEPARTMENT	THE BUDGET DEPARTMENT
TECHNICAL ISSUES	Basic Accounting For Technicians Accrual Accounting Financial Analysis Debt Analysis Tax Administration	Budget Analyst Development Program Budget Analysis Estimating Techniques Budget Presentation and Justification Microcomputer Applications for Budget Analysts Intermediate and Advanced Microcomputer Applications
LEGAL ISSUES	Social Security Law Training Property Tax Law Fraud Investigation and Criminal Procedures	National Budget/Fiscal Policy
ACCOUNTING ISSUES	Government Accounting Methods Auditing Techniques	Basic Accounting Skills
PERSONNEL ISSUES	Introduction to Job Analysis Job Description Preparation	

	THE LANDS AND SURVEY DEPT	THE GENERAL SUPPLY DEPARTMENT
TECHNICAL ISSUES	Basic Training Program/New Recruits Surveying Techniques Mapping Techniques Registration Procedures Settlement Procedures Valuation Refresher Technical Programs Advanced Technical Training	Contracting Techniques Warehousing Techniques Records Management Archives Training Annual Technical Refresher Training
POLICY ISSUES	Maintenance and Protection of State Lands National Land Policy Community Development	
LEGAL ISSUES	Property and Contract Law	Contract Law
ACCOUNTING ISSUES	Auditing Techniques for Lands and Survey Officers Accounting for Lands and Survey Officials	

3.D. COMPUTER and PROFESSIONAL SKILLS TRAINING

Most of the Ministry is just beginning to introduce computers. Usually, the period of accepting and adjusting to computers in any organization is painfully slow and difficult. The most effective way to ease the process is through training. Training programs to increase computer literacy should coincide with the introduction of hardware. The team recommends the following programs:

1. Computer Literacy for Executives

Experts within the Ministry should work on a one-to-one basis with executives to teach basic word processing and spreadsheet skills. Other applications could be taught based on the executives' individual needs. It is important that executives be seen using computers. In this way, they serve as role models for the rest of the organization.

2. Computer Literacy for Managers and Supervisors

Through lectures, workshops and hands-on demonstrations, managers will gain knowledge in computer concepts and terminology, hardware and software and various computer applications.

3. Computer Literacy for other Professionals

Professionals should learn word processing, and depending on the individual's responsibilities, other applications such as Lotus 1-2-3 and Introduction to D-base. Lotus 1-2-3 is a very important tool for budget analysts using spreadsheet applications. D-base is a flexible tool for managing a variety of inter-related files and programs. Furthermore, some employees such as budget analysts will require job-specific training in the use and applications of computers.

Much of the training can be accomplished through experts now in the Ministry. The Employee Development Specialist assigned to Computers would be responsible for organizing and providing this cadre with any training they needed to be effective, such as instructor training.

Additional experts and assistance could be obtained from the Royal Scientific Society and other institutes within Jordan; training for highly technical computer applications may also require short-term technical assistance from the U.S. To the extent possible, training should be conducted on the equipment used in the office. It is important that training be scheduled to match the arrival of hardware. The benefits of training are lost quickly if employees are unable to practice and apply their skills shortly thereafter.

4. Professional Skills Development

In addition to computer skills, there are a number of other professional skills that could be effectively addressed through training courses. The types of courses listed below are generic in that selected professionals from any of the Ministry's six departments could benefit from these courses. Whenever possible, such training should be offered to homogeneous groups of Ministry employees to provide better job relevance and discussions directed to departmental problems and situations.

MANAGEMENT SKILLS	Organizational Study and Design Planning Techniques Management and Administrative Skills Techniques of Negotiating Effective Meeting Plans Time Management
ANALYTICAL SKILLS	Cost Benefit Analysis Program Evaluation Methods Research Methods Statistics
COMMUNICATIONS SKILLS	Client Relationships Briefing Techniques Interviewing Techniques Report Writing
TRAINING SKILLS	Course Design and Development Instructor Training On-the-Job Coach Training Individual Development Planning

Each of these programs are available internationally and would have to be adapted to the Jordanian culture and environment. Once adapted and translated into Arabic they could be made available within the Ministry to those needing these skills. Program length would range from a few hours to several days depending on the topic.

5. Other Special Training Needs

The staff of the Treasury Department noted several other special training requirements. The General Accounts Division of Treasury voiced serious concerns about the quality and timeliness of reporting by the twenty-six financial centers in the field. Functionally, these centers are responsible to the General Accounts Division, but for organizational purposes, they report through the eight Treasury Department regional offices to the Secretary General. The overall performance of these financial centers and their ability to gather and relay information could probably be remedied through appropriate training.

The staff of the Pension Division mentioned two special training problems. One involves its possible merger with the Legal Division. If this occurs, special training needs might surface as a result of the need to reorganize staffing patterns. Secondly, the Pension Division has an authorized staff of 100 employees, but only 35 individuals are in place. If in the future, management proceeds to fill the 65 vacancies, there would clearly be a demand for specialized training.

Lastly, the Research Division of the Treasury Department is currently inactive. If it were to be reactivated and staffed, there would be significant training needs.

PHASE 4

Delivery of Training Programs

4.A. Formal vs. Informal Training Programs

The team recommends that a variety of delivery systems be developed to provide training and development to the Ministry staff. The development of formal classroom programs is vital where the target audience is large enough to warrant this expenditure of time and money.

On the other hand, many functions within the Ministry are small and there are only a small number of employees with similar duties. In these instances a guide providing for directed readings, some external training and perhaps a self-instructional training program would be most appropriate. These guides are cost effective to develop and bring uniformity to the development of new employees. A copy of "Budget Analyst Training - Career Tracks," a program developed for Budget Analysts in the U.S. Internal Revenue Service, is included as an example in Attachment III. This type of guide is particularly appropriate where recruitment is on an intermittent basis and putting together a class of new recruits is impossible. It allows an individual to obtain appropriate training the very first day on the job under the direction of a supervisor.

4.B. Space and Equipment

Initially classes will have to be conducted wherever space can be found. Some classroom and conference rooms exist in the Ministry and should be used. As an interim measure, the Ministry might also consider using meeting rooms at local hotels for important executive, managerial and technical programs in order to provide the best possible learning environment. Eventually space for two or three centralized classrooms with smaller rooms for breakout activities should be identified, renovated and prepared for classroom activities. Modular furniture should be purchased to provide for flexible seating arrangements.

The following types of equipment should be purchased to allow for a variety of training delivery systems:

- Flip charts stands and peripheral supplies
- Overhead projectors
- VHS video cassette recorders and monitors
- VHS video cameras
- Portable chalkboards and supplies
- Xerox or other reproduction machines
- Learning Lab teaching machines

4.C. Learning Laboratory

The team strongly recommends establishing a learning laboratory where employees can engage in self-instructional activities through readings, computer assisted media, and audio-visual learning machines. This lab should be located in the Amman Headquarters office in office space that is easily accessible to employees. The lab should begin on a small scale and expand once employee interests grew. Eventually the laboratory could move on to more sophisticated self-teaching devices, such as individual interactive television that enhances the learning process.

It will be important to identify space for the learning laboratory very early in the process of developing the Ministry's training program. Establishing the learning laboratory would provide a clear signal of the Ministry's serious commitment to training and would serve as a catalyst for other training initiatives.

Although not as important as basic job-designed training, the lab would create a healthy learning environment and allow employees to improve basic skills at their own pace. Offerings would eventually include basic skills programs such as math and writing to more advanced leadership and organizational training, such as Cost Benefit Analysis and Basic Supervision.

4.D. Language Issues

It is important that training programs be made available to employees in Arabic to the extent possible. This step is very important to allow the vast majority of employees to participate fully in the learning process.

4.E. External Training Institutions

1. Financial Management Graduate Cooperative Education Program

An important source of new recruits for the Ministry of Finance is the University of Jordan. It would be extremely beneficial to both the Ministry of Finance and its future employees if the Ministry were to develop a cooperative agreement with the University of Jordan to establish a work-study program. The program would be for students pursuing Masters or Doctoral degrees in finance, economics, accounting and other related fields.

The students could combine periods of full-time study at the University with a variety of full or part-time work assignments in the Accounts and Finance divisions under the Secretary General and

the Budget Department. A variety of assignments during the work-study program would help them relate better to the overall operations of the Ministry of Finance. In addition to accomplishing real work, the objective would be to provide them with experience throughout the various finance-oriented divisions. Assigments should be professional in nature.

The programs would be for academic credit and the students' progress would be closely monitored by Ministry of Finance managers and University administrators. Upon graduation, the students could be offered permanent jobs with the Ministry.

2. Overseas Training

The Ministry of Finance should continue to take advantage of overseas educational and training opportunities for its managers and professionals. Plans for using the individuals upon completion should be discussed before the assignment to help the individual tailor studies to future job assignments.

4.F. Training outside of Amman

Once the training staff is established and training programs have been developed within the Ministry, the team recommends that attention be directed to training at posts outside of Amman. It appears that little managerial or technical training is provided in areas outside of Amman; if fact, one manager characterized the current training approach as "out of sight, out of mind."

It is important to recognize that local managers are often hesitant to release employees for lengthy training assignments due to heavy workloads. The team therefore recommends most training programs for posts outside of Amman be conducted on-site. The Custom's operations in Aqaba, would be particularly amenable to the development of on-site training programs. Eventually, a full time employee development specialist assigned to the Custom's operation in Aqaba might be warranted.

PHASE 5

Future Considerations

5.A. Technology Transfer

The Ministry of Finance is dependent on other Ministries and Governmental Units for budgetary, financial and accounting data. There is a clear need to improve the performance of these other units in order to provide better financial data for national policy and decision-making. The team recommends that the Ministry of Finance focus initially on building its own capabilities to design and provide quality training for its employees. Once established, however, it should extend its training programs to other governmental units that have an impact on the budget and financial process. Some of the first programs should include:

- Accounting for Secretarial, Administrative, and Clerical Personnel
- Accrual Accounting (should this be adopted)
- Budget Estimating Techniques
- Budget Formulation
- Budget Presentation and Justification
- Microcomputer Uses for Budget and Accounting Technicians

If the Ministry proceeds with the training plan outlined in this report, it will build the capabilities to serve as a model for other Jordanian Governmental Ministries. The systematic use of in-house technical experts as course developers, coupled with planned developmental programs supported by trained instructors and on-the-job coaches, is unique in the Jordanian Government. By serving as advisors and providing counsel in these areas, the staff of the Ministry of Finance could serve as the locus for important technology transfer.

In addition, trainers from the Ministry could serve as instructors in programs such as Course Design and Development, Instructor Training and On-The-Job coach training to help build training competencies in other organizations. Once the Basic Supervisory Program is completed, this technology would also be available for use throughout the government.

5.B. Employee Incentives

Experience with organizations that have adopted institutionalized training systems indicates that the system itself serves as an incentive to employees. Employees begin to view assignments as trainers as positive organizational skills. Furthermore, their personal skills are being enhanced in ways that transcend the job environment. Those who serve as course developers, instructors and on-the-job coaches should be rewarded in terms of promotions and other benefits. Other forms of reward such as educational opportunities should also be considered and geared to the individual's contribution.

IV. TECHNICAL ASSISTANCE PLAN

The team was very impressed with the staff of the Ministry of Finance. The overall intellectual climate is excellent and enthusiasm for developing greater training capabilities is evident in all managers. The talent exists within the Ministry to move quickly toward implementing the program outlined above. On the other hand, the team believes that technical assistance would be advisable in the following areas:

A. Assessment of Technical Assistance Requirements

1. A Long-Term Training Advisor

The team recommends that long-term technical advisory assistance be provided to assist the Ministry of Finance in launching the training program. The team suggests that a two-year training advisor work on a continual basis with the Director of the Centralized Training Support Group and his staff; an alternative to the long-term advisor would be a training specialist who could visit Jordan three or four times a year for periods of approximately one month.

The responsibilities of the long-term advisor would be as follows:

a. Serve as Advisor to the Director of the Centralized Training Support Group to launch and institutionalize an in-house training capacity in the Ministry of Finance.

b. Write full position descriptions for the staff of the Centralized Training Support Group; assist the Director in identifying appropriate individuals for the group.

c. Coordinate with two short-term professional trainers in the development of programs to train the training staff.

d. Develop guidelines for the establishment of Individual Development Planning Systems.

e. In coordination with the centralized training staff, conduct in-depth organizational reviews of the Ministry's six departments and task analyses of all major job categories to assess gaps in professional skills and training requirements.

f. Assist senior management in the identification of training priorities.

g. In coordination with the centralized training staff, train technical experts in course design and development and as instructors.

h. Assist centralized training staff in the development of a methodology to evaluate training programs.

i. Coordinate with training staff to develop a curriculum of courses to address executive, managerial and technical training needs.

j. Provide advisory assistance on the delivery and implementation of these courses.

k. Identify professional journals and other reference materials to provide timely information to the Ministry's training staff.

l. Identify other short-term technical interventions needed to strengthen the Ministry's in-house training capacity.

2. Two Professional Trainers

In addition to the long-term advisor, the team recommends that short-term technical assistance be provided to assist in training the Jordanian trainers. The professional trainers will need a minimum of two months to prepare and deliver four courses to train the trainers. These courses will include:

a) Introduction to Training and Development
b) Course Design and Development
c) Instructor Training
d) Career Development Workshops

One of the trainers should return when the first Course Development effort is undertaken to participate and assist in the process. The success of that first effort is vital to the future course of training activities in the Ministry.

3. Short-term Technical Assistance

One of the responsibilities of the long-term advisor will be to identify specific short-term technical interventions needed to strengthen the Ministry's in-house training capacity. On a preliminary basis, the team has identified some of the areas where short-term technical assistance will be required. These include the following:

* The development of executive and managerial training programs, including courses in strategic planning, policy formulation, organizational change strategies and executive team building.

  Total estimated level of effort: 3 months

* The planning and development of the Ministry's Learning Laboratory.

  Total estimated level of effort: 1 month

* Computer skills training and applications to the MOF's budget process; technical assistance should be from both local and overseas sources.

  Total estimated level of effort: 3 months

4. Commodities

The following types of equipment and materials should be purchased to allow for a variety of training delivery systems. As noted previously, the equipment for the learning laboratory should be purchased in phases.

- Flip charts stands and peripheral supplies
- Overhead projectors
- VHS video cassette recorders and monitors
- VHS video cameras
- Portable chalkboards and supplies
- Xerox or other reproduction machines
- Learning Lab teaching machines
- Professional journals and reference materials

B. Implementation Plan

On the following pages is a proposed implementation plan for the training program and technical assistance. It summarizes the five phase program presented in the previous chapter and indicates the estimated timing of technical assistance inputs.

PHASE I: ORGANIZATIONAL STRUCTURE AND STAFFING

TIMING	KEY ACTIVITIES FOR THE MOF	PROPOSED TECHNICAL ASSISTANCE
Months 1 - 4	Initiate development of centralized training support group. Designate full-time Director.	Recruit and field a 2 year training specialist/advisor to assist MOF develop in-house training capacity.
Months 5 - 8	Complete job descriptions for other positions in centralized group; initiate hiring of employee development specialists.	L-T Advisor: assist in developing job descriptions and developing profiles of employee development specialists.
Months 6 - 8	Identify office space and purchase office equipment for centralized training support group; begin to purchase professional journals and other books.	Funding for purchase of journals, books, and other training tools.
Months 7 - 8	Conduct briefings throughout Ministry to inform employees of training objectives.	
Months 9 - 12	Employee Development Specialists receive training in the following areas: -- Training and Development -- Course Design and Development -- Instructor Training -- Career Development Workshops	Field two professional trainers to train the centralized training support group. [Recruitment to begin in Month 5; trainers to prepare months 7 - 8].
Months 10-12	Directors General of MOF Departments designate Training Coordinators.	
Months 13-16	Employee Development Specialists conduct train Departmental Training Coordinators.	L-T Advisor to assist.

PHASE II: COURSE DESIGN AND DEVELOPMENT

TIMING	KEY ACTIVITIES FOR THE MOF	PROPOSED TECHNICAL ASSISTANCE
Month 14	Formalize Individual Development Planning Systems. Minister of Finance to issue necessary directives to make individual planning an annual requirement for managers and technicians. Employee Development Specialists and Training Coordinator to assist in implementation.	
Months 14-18	Training support group and training coordinators conduct in-depth organizational reviews and task analyses.	L-T Advisor to assist.
Months 16-18	Training support group and senior managers identify training priorities.	L-T Advisor to assist.
Months 16-18	Senior management identifies technical experts to serve as course designers and instructors.	
Months 19-21	Train technical experts in course design and development and as instructors.	L-T Advisor to assist.
Months 19-21	Develop a methodology for evaluating all training programs.	L-T Advisor to assist.

PHASES III and IV:
CURRICULUM PLANNING AND IMPLEMENTATION

TIMING	KEY ACTIVITIES FOR THE MOF	PROPOSED TECHNICAL ASSISTANCE
Months 20-ongoing	Training support group and technical experts plan curriculum based on priorities identified above. Design and develop targetted job-specific training programs at:	L-T Advisor to assist. S-T Technical Assistance in specific areas.
	* Executive Level * Managerial Level * Technical Level * Computer and Other Professional Skills	* Strategic Planning * Senior Management Training * Computer Applications for Public Finance
Months 22-ongoing	Identify appropriate delivery mechanisms for each training program; provide training; and evaluate programs.	L-T Advisory Assistance
Month 10-ongoing	Initiate development of Learning Lab. [Lab to be phased in gradually].	S-T Technical Assistance: Devise plan for procurement of equipment and training materials for learning lab
Months 18-ongoing	Locate and equip classroom space.	
Months 18-ongoing	Procure audio-visual equipment to support training programs.	Funding for purchase of equipment.
Months 20-ongoing	Develop Cooperative Work Study Programs between Universities of Jordan/Yarmouk and the MOF.	

PHASE V: FUTURE CONSIDERATIONS

TIMING	KEY ACTIVITIES FOR THE MOF	PROPOSED TECHNICAL ASSISTANCE
Months 40-ongoing	Ministry of Finance offers a variety of training programs to other agencies to strengthen the government's financial network.	
Months 50-ongoing	MOF provides advise/counsel to other agencies beginning to set up their own training systems.	

C. Estimated Budget for Technical Assistance

Professional Services

1. Long-term training advisor
   -- two years ..... $ 400,000

2. Short-term professional trainers
   -- 2 individuals x 2 months ..... $ 130,000

3. Short-term technical assistance

   a. Executive and Managerial Programs
      Level of effort: 3 months ..... $ 96,000

   b. Development of Learning Laboratory
      Level of effort: 1 months ..... $ 32,000

   c. Computer Applications for Public Finance
      (Local and U.S. Based Assistance)
      Level of effort: 3 months ..... $ 72,000

   d. Other technical training to be defined ... $ 70,000

   Sub-total ..... $ 800,000

Commodities and Materials

- -- Flip charts stands and other supplies
- -- Overhead projectors
- -- VHS video cassette recorders and monitors
- -- VHS video cameras
- -- Portable chalkboards and supplies
- -- Xerox or other reproduction machines
- -- Learning Lab teaching machines
- -- Professional journals and reference materials

Sub-total ..... $ 200,000

Total Estimated Cost $1,000,000

Note: The budget estimate for commodities will depend on the cost of the learning laboratory. At this point it is not possible to assess how much equipment will be required for the laboratory; technical assistance will be provided to devise a plan for the procurement of learning lab equipment. The budget estimate for commodities is therefore a very preliminary estimate.

ATTACHMENT ONE
List of Individuals Interviewed

His Excellency Dr. Hanna Odeh
Minister of Finance

Dr. Ahmed Khudair
Advisor to the Minister of Finance

Mr. Ali Q. Klaib
Director of Research and Training, Treasury Department
Principal Project Liaison Officer

Mr. Adel Al-Qudah
General Director of Customs

Mr. Sami Halasa
Assistant General Director for Legal, Criminal and Development, Planning Affairs, Customs Department

Mr. Nazmi El-Abdullah
Assistant General Director, Tariff, Value, and Excise Duty Affairs, Customs Department

Ms. Zein El-Ayed
Director of Development Planning, Customs Department
Departmental Liaison for the Project

Mr. Hani Ayub
Computer Section Chief, Customs Department

Mr. Selman Tarawneh
General Director of Income Tax

Mr. Mahmoud Zughul
Consultant to the General Director, Income Tax Department;
Departmental Liaison for the Project

Mr. Mahmoud Beni Hani
Director of Research, Information and Training
Income Tax Department

Mr. Abdul-Karim Qudah
Director of Taxpayer Information, Income Tax Department

Mr. Nader Shahatit
Research Officer, Research, Information and Training Division, Income Tax Department

Mr. Ali Gharaibeh
General Director of the Budget

Mr. Sulaiman Abu Khashaich
Senior Budget Analyst, Budget Department

Mr. Ahmed Jamal
Assistant General Director, Lands and Survey Department

Mr. Husam Y. Azar
Director of Statistics and Public Relations,
Lands and Survey Department;
Departmental Liaison for the Project

Mr. Yousef Shaker Kawar
Director of Modern Applications, Lands and Survey Department

Mr. Mohammed Shihadeh
Assistant Director Finance Division
Treasury Department

Mr. Sami Abdulla
Chief, Loan Section, Finance Division, Treasury Department

Mr. Rajeh Khrisha
Chief, Expenditures Section, Finance Division,
Treasury Department

Mr. Jasir Nassar
Assistant General Director for Warehouse, Research and
Statistics, General Supplies Department

Mr. Mahmoud Hiari
Director of Research and Statistics, General Supplies
Department; Departmental Liaison for the Project

Mr. Basil Zaki
Mapping Expert, Lands and Survey Department

Mr. Mahmoud Amer
Director of Computers, Lands and Survey Department

Mr. Sabri Hajibi
Director of Personnel, Lands and Survey Department

Mr. Waheeb Raschid
Systems Analyst, Computer Division, Treasury Department

Mr. Radi H. Al-Jamel
Assistant Director of Training, Treasury Department

Mr. Abdul-Hamid Hiari
Director, General Accounts Division, Treasury Department

Mr. Mansour Haliq
Assistant Director, General Accounts Division
Treasury Department

Mr. Khalid Tayeb
Director, Property and Land Assessment Division
Treasury Department

Mr. Walid Tal
Director, Revenue Section, Propery and Land Assessment Division, Treasury Department

Mr. Fawzi Abdul-Basit Tahat
Director, Pension Division, Treasury Department

Mr. Esa Halaika
Chief, Personnel Affairs Section, Administration Division, Treasury Department

Ms. Jamla Sulaiman
Personnel Specialist, Personnel Affairs Section, Administration Division, Treasury Department

Mr. Mouawyiah Khuzay
Director of Training, Civil Service Commission

Mr. Awad Zu'bi
Administration and Personnel Manager, Jordan Electricity Authority

Dr. Mohammed Al-Khawaldeh
Director, Department of Continuing Education and Community Service, Yarmouk University

Dr. Heyem Shraideh
Coordinator for Studies and Research, Department of Continuing Education and Community Service, Yarmouk University

Mr. M. Al-Shayeb
Specialist, Department of Continuing Education and Community Service, Yarmouk University

Mr. M. Higazi
Public Relations Officer, Department of Continuing Education and Community Service, Yarmouk University

Mr. Abdullah Elayan
General Director, Jordan Institute of Public Administration

Mr. Munir H. Zaghlul
Director, Jordan Institute of Management, Industrial Development Bank

Dr. Jamal A. Bedour
Vice-President for Administrative Affairs
Royal Scientific Society

Mr. Jawad Saleh
Director, Statistical Training Centre, Department of Statistics, Ministry of Industry and Trade

Dr. Adeeb A. Haddad
Dean, Training Institute, Central Bank of Jordan

Mr. Ahmed Al. Heyari
Director, Aqaba Customs House, Customs Department

Mr. Awad Omari
Acting Director, Chemistry Laboratory (Aqaba), Customs Department

Dr. Ayed El-Wir
Director, Research, Studies and Consultation Department
University of Jordan

ATTACHMENT TWO
Training and Development Concepts

A. Definition of Training and Development

The most accepted definition of training and development is the process of identifying, assessing and developing skills through planned learning which enable individuals to perform current or future jobs. This definition distinquishes it from education which is more concerned with the overall intellectual development of an individual. Training and development focuses on job knowledge and skills. It important to make this distinction; most development activities in the Ministry of Finance have been directed toward education through overseas scholarships and local generic training programs.

The Minister of Finance has expressed a need to begin organizing an internal training capability that could provide professional training to the entire Ministry; eventually, the Ministry's training unit could lay the groundwork for improving the performance of other government units tied to the Ministry through the financial process.

It important to describe some aspects of what has been termed in training circles the "Systems Approach" to analyzing training needs. This is an analytical approach to determining training applications that is recognized as the most effective way of determining whether or not a particular performance problem can be resolved through training. This approach is used by successful trainers and managers throughout the world.

B. The Systems Approach

Training is often viewed by managers as an easy answer for all employee performance problems. The systems approach to training enables the manager to examine the situation before plunging head on into any kind of recommended solution. The systems approach calls for answering the following types of questions:

1. Is the problem a result of incomplete or poor procedures and methods? Good training follows good procedures and methods. Poor methods and procedures result in training that may perpetuate poor performance.

   Complete critical task analysis during course design and development may overcome some of these difficulties and be useful to standardizing work flow and methods.

2. Is the problem caused by poorly motivated employees? Sometimes poor practices are perpetuated unintentionally by managers by rewarding or ignoring poor performance. The informal rewards and punishments systems in the work place are powerful determinants of employee performance and must be considered.

3. Do the employees have enough time in the day toperform the desired functions? If lack of time is the problem, additional training will not help.

4. Do the employees lack knowledge or skills?

If the answer to this is yes, then and only then, is training the correct solution. Employees who were never trained, new recruits or the introduction of new methods and procedures may create situations where the acquisition of knowledge and skills require formal training.

It is important that trainers and managers carefully examine these issues before automatically proceeding with training activities. More often than not the correct solution lies elsewhere. Managers cannot substitute training for poor procedures or distorted rewards and punishments. Carefully analyzing these issues are particularly pertinent to managers in the Ministry where detailed procedures are sometimes missing and staffing shortages persist. There is no easy answer to performance problems. The systems approach, however, helps managers make cost-effective decisions.

C. Training Cycle

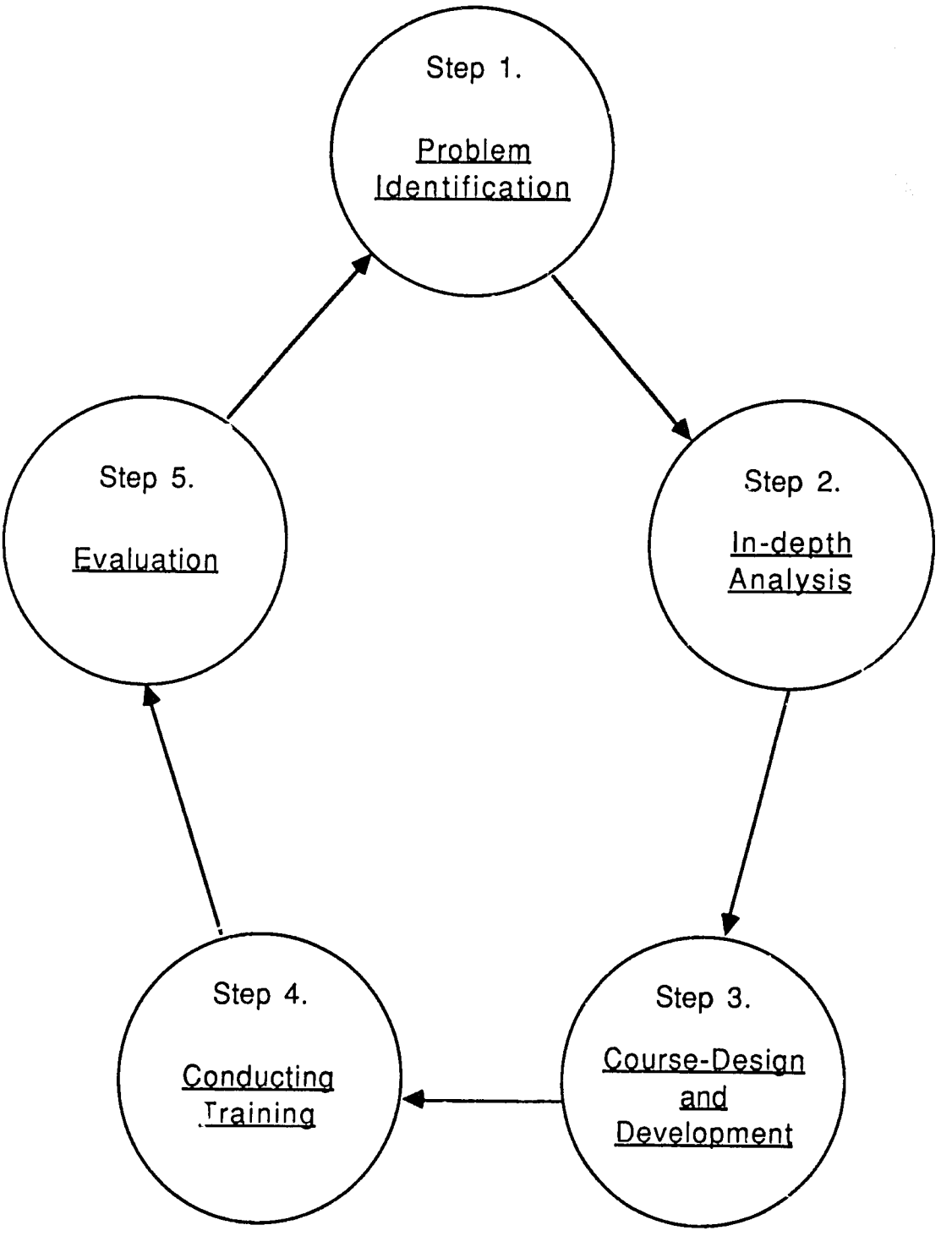
A simple depiction of the training cycle is provided on the following page.

The cycle begins when a manager recognizes that there is a performance problem and that changes must be made. Step two in this cycle involves an in-depth analysis by the trainer and manager involved. This is the step at which the Systems Approach described above must be vigorously applied.

Is it a training need or will it be corrected best through other strategies and methods? Assuming it is a training need, step three is usually that of Course Design and Development. Another alternative might be locating outside training sources that can directly address the issues.

Step four involves actually providing training to the target audience. Finally the cycle begins again in step five by measuring performance on the job to determine if the training was successful. The cycle is never complete. It is depicted in a circular fashion above to emphasize this continuum.

TRAINING CYCLE



ATTACHMENT THREE

BUDGET ANALYST TRAINING: CAREER TRACKS

CAREER TRACKS

FOR

BUDGET ANALYSTS/TECHNICIANS

INTRODUCTION

The purpose of this guide is to develop a professional training program for new Budget Analysts/Technicians. Entry level training is recommended for the first year in the Budget field. It should be particularly helpful to supervisors in planning specific career development activities in the Budget occupation.

This guide is intended to be used as a model in the development of individual development plans. Wide variations are likely to occur because of the background and experience each individual brings to the job, the content of the individual jobs, and the way in which work may be organized.

This guide was developed in conjunction with the self-instructional Budget Analyst Training Course.

SCOPE

This guide reflects a recommended training pattern for new Budget Analysts/Technicians. However, benefits can be attained by other functional employees responsible for budget-related programs.

CONTENTS

Included in this guide are recommended training timeframes for:

1) Introductory Resources Management Training Program (Budget Analyst Training Course)

2) Introductory Resources Management Generic Skills Modules

3) Technical Training

4) Out-Service Training

Also included is an Employee Career Checklist for planning purposes.

RESOURCES MANAGEMENT CAREER TRACKS - BUDGET ANALYSTS/TECHNICIANS

ENTRY LEVEL - FIRST YEAR

	FIRST QUARTER			SECOND QUARTER			THIRD QUARTER			FOURTH QUARTER		
	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
BUDGET ANALYST TRAINING COURSE:												
Lesson 1	---------->											
Lesson 2	---------->											
Lesson 3	---------->											
Lesson 4		---------->	---------->									
Lesson 5		---------->	---------->									
Lesson 6		---------->	---------->									
Lesson 7				---------->								
Lesson 8				---------->								
Lesson 9					---------->	---------->						
Lesson 10							---------->	---------->				
Lesson 11							---------->	---------->				
Lesson 12							---------->	---------->				
Lesson 13									---------->			
Lesson 14									---------->	---------->		
Lesson 15										---------->	---------->	
Lesson 16										---------->	---------->	
Lesson 17											---------->	---------->
OUT-SERVICE TRAINING:												
Introduction to Computers			---------->									
GENERIC SKILLS:												
IRS Organization/ Mission	---------->											
Internal Management Documents	---------->											
Automation				---------->								

RESOURCES MANAGEMENT CAREER TRACKS - BUDGET ANALYSTS/TECHNICIANS

ADVANCED LEVEL - SECOND YEAR

	FIRST QUARTER			SECOND QUARTER			THIRD QUARTER			FOURTH QUARTER		
	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
GENERIC SKILLS:												
Time Management	---------->											
Formula Writing I			---------->									
Interpersonal Skills				---------->								
Formula Writing II						---------->						
TECHNICAL TRAINING:												
Financial Plan Execution *							---------->	---------->				
Automated Financial System *									---------->	---------->		

* Course Development Required

RESOURCES MANAGEMENT CAREER TRACKS - BUDGET ANALYSTS/TECHNICIANS

ADVANCED LEVEL - THIRD YEAR

	FIRST QUARTER			SECOND QUARTER			THIRD QUARTER			FOURTH QUARTER		
	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
GENERIC SKILLS:												
Presentation Skills	---------->											
Problem Solving			---------->									
TECHNICAL TRAINING:												
Writing Budget Impact Statements *							---------->					

* Course Development Required

INDIVIDUAL CAREER CHECKLIST
FINANCE DIVISION

NAME: _____ POSITION: _____

TRAINING ACTIVITY	DATE PLANNED	DATE COMPLETED
Entry Level - First Quarter		
IRS Organization/Mission	_____	_____
To become familiar with the organizational structure of the Internal Revenue Service.		
Internal Management Documents	_____	_____
To learn the various types of IRS information documents.		
Lesson 1: IRS Overview	_____	_____
To become familiar with the mission and functions of the Internal Revenue Service.		
Lesson 2: History of Financial Management	_____	_____
To attain an overall awareness of the major legislation which has affected the financial management process.		
Lesson 3: Organization of Financial Management	_____	_____
To become familiar with the organizational structure of Fiscal Management.		
Lesson 4: IRS Budget Cycle Overview	_____	_____
To acquire knowledge of the three year Federal Budget Cycle.		
Lesson 5: Sources of Funding and Type of Expenditures	_____	_____
To learn the most frequently used financial management terms.		
Lesson 6: Methods of Grouping Resources	_____	_____
To learn how the IRS separates different type of funds.		

INDIVIDUAL CAREER CHECKLIST
FINANCE DIVISION
(Continued)

NAME: _____ POSITION: _____

TRAINING ACTIVITY	DATE PLANNED	DATE COMPLETED
Entry Level - First Quarter (Continued)		
Out-Service Training: Introduction to Computers	_____	_____
To provide a beginner's overview of basic computer functions.		
Entry Level - Second Quarter		
Automation	_____	_____
An overview of Resources Management automated systems.		
Lesson 7: Role of the Budget Analyst	_____	_____
To learn your role in financial program management which includes completed staff work and the establishment of relationships.		
Lesson 8: Budget Analyst Skills	_____	_____
To learn what knowledge and skills are required for the Budget Analyst occupation.		
Lesson 9: Sources of Data	_____	_____
To become familiar with the most frequently used reports and information sources.		
Entry Level - Third Quarter		
Lesson 10: Budget Formulation Overview	_____	_____
To learn how the budget for Treasury is developed.		

INDIVIDUAL CAREER CHECKLIST
FINANCE DIVISION
(Continued)

NAME: _____ POSITION: _____

TRAINING ACTIVITY	DATE PLANNED	DATE COMPLETED
Entry Level - Third Quarter (Continued)		
Lesson 11: Plan Development	_____	_____
To learn how the budget for the IRS financial plan is developed.		
Lesson 12: Preparation of Approved Financial Plan	_____	_____
To learn the methods and purposes of financial plan completion.		
Lesson 13: Plan Execution Overview	_____	_____
To learn the methods by which resources appropriated to the Service are controlled.		
Lesson 14: Financial Plan Maintenance	_____	_____
To learn the methods and purposes a financial plan is changed and maintained.		
Entry Level - Fourth Quarter		
Lesson 15: Financial Reviews	_____	_____
To learn the methods of analyzing and reporting assigned program status.		
Lesson 16: Reimbursements	_____	_____
To become familiar with the IRS Reimbursement system.		
Lesson 17: Accounting System Overview	_____	_____
To learn the difference between expenditures and obligations and how obligations for payroll and support costs are recorded and adjusted.		

INDIVIDUAL CAREER CHECKLIST
FINANCE DIVISION
(Continued)

NAME: _____ POSITION: _____

TRAINING ACTIVITY	DATE PLANNED	DATE COMPLETED
Advanced Level		
Time Management	_____	_____
To teach techniques to help one work smarter not harder.		
Formula Writing I	_____	_____
Formula Writing II	_____	_____
To develop skills necessary for written communications.		
Interpersonal Skills	_____	_____
To develop skills necessary to enhance working relationships. Included is training in Customer Service, Negotiation Skills, and Consultation Skills.		
Financial Plan Execution	_____	_____
To enhance the ability to independently monitor, analyze, and report assigned program status.		
Automated Financial System	_____	_____
To learn Budget applications of advanced microcomputer systems.		
Presentation Skills	_____	_____
To develop skills for budget briefings.		
Problem Solving	_____	_____
To learn basic problem solving techniques.		

INDIVIDUAL CAREER CHECKLIST
FINANCE DIVISION
(Continued)

NAME: _____ POSITION: _____

TRAINING ACTIVITY	DATE PLANNED	DATE COMPLETED
Advanced Level (Continued)		
Writing Budget Impact Statements	_____	_____
To learn the methods of writing effective IRS budget program impact statements.		

****

_____
Employee's Signature

_____
Manager's Signature

_____
Date

_____
Date