TRAINING NEEDS ASSESSMENT

JORDAN VALLEY AUTHORITY
FINANCIAL ACCOUNTING SYSTEM PROGRAM

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FORWARD

Collaborative Approaches for Resolving Water Issues

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The idea of conducting a training needs assessment (TNA) for the JVA Financial Accounting System Program (FAS) was suggested at the first meeting of the Oversight Steering Committee (OSC) held on March 17, 1999. The exercise would help to assess the kind of skill and calibre of employees present at JVA that would eventually help in running and supporting FAS once the program is over. The December 1998 FAS workplan does not include a specific training needs activity, but it does include training on management leadership and the use of financial information for decision-making.

The purpose of the TNA is to help FORWARD formulate a set of goals for building skills directly supporting the FAS among JVA employees and a plan to reach them. Specifically:

1. The TNA assessed the current level of accounting and information technology (IT) knowledge and skills at JVA to evaluate what needs to be improved at different levels of responsibility.

2. It identified potential counterparts to work with FORWARD, both at headquarters and in the directorates. The counterparts were identified according to their accounting knowledge and skills, desire to learn, and their intention to work at JVA for the foreseeable future.

> Information technology is a set of computer hardware and software that forms JVA's computer processing environment for automating business cycles. The computer processing environment stores, processes and generates relevant information which helps managers plan and manage their business units.

3. As a by-product of the TNA, it acquainted FORWARD with JVA staff in accounting sections/departments who will be most affected by the FAS program and explained to them the purpose and benefits of the program.

As a first step in conducting the TNA, a questionnaire was developed by FORWARD and approved by Oversight Steering Committee. It addressed basic competencies (clerical, supervisory and managerial) of employees at accounting sections/departments in each of the following functional areas: managerial, accounting, computer, and knowledge about FAS. *[Refer to Annex (A) for details]*

FORWARD, with the support of JVA management, interviewed staff at headquarters and all of the directorates. Only employees expected to participate in the FAS program during the duration of the program were selected. The team interviewed a sample of 32 officers in the accounting sections/departments from an approved list provided by the Oversight Steering Committee and sample of other employees.

The results of the assessment indicate needs for:

1. information technology skills training;

2. basic accounting knowledge, especially accrual basis accounting; and

3. basic English language training.

Refer to Annex (B) for details.

The following table gives a general profile of employees interviewed:

<u>PROFILE OF LIKELY PARTICIPANTS</u>

Age range	:	Late twenties to late forties, many retiring within 4-5 years
Average age	:	Mid/late thirties
Commerical accounting knowledge & experience:		Very limited (16% worked in commerical accounting)
Computer knowledge	:	Very basic, for some non-existent
Computer working knowledge	:	Data entry in nature, very limited MS Office usage
English language	:	Very limited, almost non-existent

An analysis of the interviews revealed:

? Their educational background is mainly at a high school level.
? Daily tasks are routine in nature.
? Generally, employees do not understand the purpose of reports they produce.
? Employees are enthusiastic about receiving training in accounting and computer use.
? Employees at headquarters are more involved in accounting work than those in the Jordan Valley.
? Computer use at headquarters is far more widespread than in the Jordan Valley.

The findings of the TNA demonstrate that it will be very difficult to implement the FAS program with the existing level of knowledge, skills, and experience in accounting and information technology. JVA employees' lack of knowledge of basic accounting poses a major concern in their understanding FAS tasks and hinders their participation in the program.

FORWARD has developed a training plan to raise the level of knowledge and skills, both accounting and computer, to allow JVA employees to contribute more effectively and productively to the program. The training program will be two-fold:

on-the-job training conducted by FORWARD team during the implementation phase of the FAS program, and formal classroom training that will be conducted by FORWARD or outsourced to vendors, or a combination.

> *FORWARD's proposed vision is to create a two-year continuous learning environment for JVA employees to develop the skills, knowledge, and ability to meet the needs of implementing and supporting the FAS program in the future.*

FAS training will develop and strengthen the following accounting, information technology and English language skills of JVA employees:

? Basic objectives and fundamentals concepts of accounting
? Double-entry accounting
? Accrual basis accounting
? Financial statements disclosure
? Computer and software use
? Spreadsheet and report generation
? Inter-agency communications

A Training Implementation Strategy (TIS) was developed by FORWARD to fulfill this vision. The initial training plan was prepared by FORWARD to meet the needs and requirements that will help JVA employees to adapt and work with the FAS accounting and computer requirements. A set of accounting, computer and English language training courses were identified. For details please refer to Annex (C).

ANNEX A: TNA QUESTIONNAIRE

INSTRUCTIONS TO ALL INTERVIEWERS

Obtain answers for the following before continuing
with the questions in the next section.

All information collected will be retained for further use.

? Duration of the interview between 30 - 45 minutes.

? Obtain full name.

? Estimate age without asking the interviewee

? Phone number and how to contact the person for further questions or more clarifications

? Current Position and title (if any)

? Reporting line(s) (Who reports to whom)

? Any expected moves to other departments, sections, directorates, Head Office, or any other place within JVA (including retirement, resignation, termination, etc…)

? Current responsibilities (details required)

? Any changes in responsibilities in the near future?

? Number of years the person interviewed worked for JVA (If there is previous experience identify where and what type of work the employee used to do).

Management questions

1. Do you use financial information in your job? How do you use it and what for?

2. How do you communicate with staff?

3. What is your philosophy for dealing with staff?

4. How would you communicate the new FAS program to your staff?

5. How do you help staff deal with changes on the job?

6. What type of managerial/leadership training have you received at JVA or at any other institution you have worked for previously? And when?

7. Any expected managerial/leadership training you have applied for or will be receiving soon?

8. Do you think that Financial Information can help you in decision making? How?

9. Have you ever planned to organize any team building exercises for the staff? When? How?

Computer questions

1. Do you work with computers? How long have you been working with computers? What do you use computers for? (Word processing, accounting etc…)

2. What ready-made software packages do you use? How would you rate their performance – excellent, good, fair, or poor?

3. Do you use any custom-developed software? For what applications (such as billing, payroll, etc.?)

4. How satisfied are you with the overall performance of the custom software – excellent, good, fair, or poor?

5. What major benefits does computerization provide you and JVA?

6. Who has the primary responsibility for any computerization decisions?

7. When you face difficulty in using your computer, whom do you consult? For advice, maintenance etc…

8. What type of computer training have you received at JVA or at any other institution you have worked for previously? And when?

9. Any expected computer training you have applied for or will be receiving soon?

10. What are the computer skills you feel you need more training on? And why?

Accounting questions

1. What type of accounting do you know?

2. What is your knowledge about commercial accounting? If YES request details (How long the respondent worked with commercial accounting, within JVA, and/or externally, received any formal training).

3. Did you work previously or do you work now using commercial accounting? If YES what type of accounts do you deal with and handle? Request details.

4. What are the different department/sections you have worked for and what accounting operations you have performed within JVA?

5. Do you use computers in your accounting work? If YES request details (application name, application, version, location of the computer equipment, number of hours the user spends on the system)

6. Do you prepare monthly reports? If YES request details (names of other participants in preparation of the monthly reports, reporting line(s), names of the reports, does the employee understand the report contents or just he/she prepares the data requested, purpose of the report, obtain copy of the reports prepared).

7. Do you participate in the preparation of the yearly governmental budget? If YES request details (names of other participants in preparation of the budget, reporting line(s)).

8. How are revenues and expenses recorded at JVA?

9. Describe what you know about double entry accounting?

10. Do you have a clear picture about balance sheet, or profit and loss statement?

11. What accounting line of work do you consider yourself proficient with?

12. What type of accounting training you have received at JVA or at any other institution you have worked for previously? And when?

13. Any expected accounting training you have applied for or will be receiving soon?

Generic questions

? What do you know about FAS program?

? What are your initial reactions to the FAS program?

? If you learn new skills through the FAS Program, Do you think that this additional knowledge will help you get a promotion or improve your Professional Status?

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? Duration of the interview between 30 - 45 minutes.

? Obtain full name.

? Estimate age without asking the interviewee

? Phone number and how to contact the person for further questions or more clarifications

? Current Position and title (if any)

? Reporting line(s) (Who reports to whom)

? Any expected moves to other departments, sections, directorates, Head Office, or any other place within JVA (including retirement, resignation, termination, etc…)

? Current responsibilities (details required)

? Any changes in responsibilities in the near future?

? Number of years the person interviewed worked for JVA (If there is previous experience identify where and what type of work the employee used to do).

Managers questions

1. Do you use financial information in your job? How do you use it and what for?

2. How do you communicate with staff?

3. What is your philosophy for dealing with staff?

4. How would you communicate the new FAS program to your staff?

5. How do you help staff deal with changes on the job?

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6. What type of managerial/leadership training have you received at JVA or at any other institution you have worked for previously? And when?

7. Any expected managerial/leadership training you have applied for or will be receiving soon?

8. Do you think that Financial Information can help you in decision making? How?

9. Have you ever planned to organize any team building exercises for the staff? When? How?

Computer questions

1. Do you work with computers? How long have you been working with computers? What do you use computers for? (Word processing, accounting etc…)

2. What ready-made software packages do you use? How would you rate their performance – excellent, good, fair, or poor?

3. Do you use any custom-developed software? For what applications (such as billing, payroll, etc.?)

4. How satisfied are you with the overall performance of the custom software – excellent, good, fair, or poor?

5. What major benefits does computerization provide you and JVA?

6. Who has the primary responsibility for any computerization decisions?

7. When you face difficulty in using your computer, whom do you consult? For advice, maintenance etc…

8. What type of computer training have you received at JVA or at any other institution you have worked for previously? And when?

9. Any expected computer training you have applied for or will be receiving soon?

10. What are the computer skills you feel you need more training on? And why?

Accounting questions

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3. Did you work previously or do you work now using commercial accounting? If YES what type of accounts do you deal with and handle? Request details.

4. What are the different department/sections you have worked for and what accounting operations you have performed within JVA?

5. Do you use computers in your accounting work? If YES request details (application name, application, version, location of the computer equipment, number of hours the user spends on the system)

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Generic questions

? What do you know about FAS program?

? What are your initial reactions to the FAS program?

? If you learn new skills through the FAS Program, Do you think that this additional knowledge will help you get a promotion or improve your Professional Status?

Name, Title, Location, Age & Contact Information	Years of service	Current Responsibilities with JVA	Training (accounting & computer)	Computer Knowledge	Accounting Knowledge
Headquarters					
1 Bilal Ibrahim Abdul Rahman Kloub *Accountant*, Headquarters Early Thirties Telephone: 5689400 Extension: 416	? Served with JVA since 1992, started out computing cost of water and collection at the Jordan Valley and ended up as an Accountant in the procurement department. ? 2 years working as an accountant for a commercial company into Poultry & Dairy products (Al- Marmouri Establishment)	? Payroll accounting ? Preparing monthly trial balance for expenses ? Responsible for encumbrance vouchers ? Following up on current costs like payroll and purchases	? Basic course and another advanced course in BASIC ? Course at the Ministry of Finance for pension computation	BASIC programming Data entry	Very basic knowledge in commercial accounting. Fair knowledge in Governmental accounting
2 Ali Mohammed Yousef Altayeb *Social Security Accountant*, Headquarters Late Thirties Telephone: 5689400 Extension: 419	? Served with JVA since 1984, started at the procurement dept. then dept. of classifying expenses and ended up as a Social Security Accountant.	? Corresponding with SSC ? Handling daily and monthly personnel movement and other issues ? Updating personnel database	? Windows 95	Very basic, data entry	Very basic knowledge in Governmental accounting. Studied commercial accounting at school
3 Sahar Khalil Alkilani *Chief of Accounting and Cost Control*, Headquarters Early Forties Telephone: 5689400 Extension: 423 or 441	? Served with JVA since 1983, started as an internal auditor for 4 years, Loans and inventory dept. for 3 years, internal audit again for 2 years and then chief of accounting and cost control for the past 5 years ? Worked for Jordan Petroleum Refinery (JPR) for 4 years, position held Deputy Chief Loan Officer	? Supervising different departments such as treasury, procurement, payroll and social security ? Assisting in annual budget preparation ? Reviewing financial reports issued by departments	? Windows 95 ? Courses in Financial Data Analysis	Win 95 Data entry on specialized software at JPR	Good knowledge in Governmental accounting. Also good knowledge in commercial accounting from JPR. Knowledge almost faded due to lack of practice
4 Na'el Mohammed Issa Dabash *Assistand Accountant*, Headquarters Late Thirties Telephone: 5689400 Extension: 119	? Served with JVA for 17 years in the same department, procurement and payment processing	? Data entry of payment vouchers, money transfers, amounts encumbered…etc ? Preparing bank reconciliation ? Responsible for capital expenditure and loans for dams and water projects	? Windows 95	Data entry Budget & Account system used by JVA	Good knowledge in Governmental accounting/cash basis. Basic knowledge in commercial accounting from studies but has faded

	Name, Title, Location, Age & Contact Information	Years of service	Current Responsibilities with JVA	Training (accounting & computer)	Computer Knowledge	Accounting Knowledge
5	Abeer Tawfiq Sulaiman Hamati *Assistant Accountant*, Headquarters Mid Thirties Telephone: 5689400 Extension: 117 or 417	? Served at JVA since 1983, started out as a cashier then transferred to payroll department then tender department and ended up at payment processing department	? Preparing payment vouchers ? Posting payment vouchers in the ledger	? Windows 95	Data entry	Very basic accounting knowledge from early studies
6	Ali Abed Salem *Cashier*, Headquarters Mid Forties Telephone: 5689400 Extension: 413	? Served at JVA since 1978 as a cashier	? Preparing bank reconciliation for bank accounts ? Countersigning checks ? Receiving cash and checks and preparing receipt vouchers ? Recording transactions in the ledger	? Windows 95	Data entry	Basic knowledge in Governmental accounting. No knowledge in commercial accounting
7	Ammar Abdul Fattah Ali Awadat *Accountant*, Headquarters Late Twenties/Early Thirties Telephone: 5689400 Extension: 413 or 419	? Served at JVA since 1992 as a Cashier	? Recording transactions in the cash ledger from source documents ? Preparing trial balance for comparison purposes	None	None	Basic knowledge in Governmental accounting. No knowledge in commercial accounting except from studies
8	Janet Sami Hassan Qaytouqa *Accountant*, Headquarters Late Thirties/Early Forties Telephone: 5689400 Extension: 413 or 419	? Served at JVA since1980, started out in the payment processing department then in the cashier department	? Preparing checks ? Data entry of bank statement on the computer ? Keeper of employee advances and loans	? Windows 95	Data entry	Basic knowledge in Governmental accounting. No knowledge in commercial accounting except from studies
9	Mohammed Islah Hassan Al Shiqa Accountant, Headquarters Late Thirties Telephone: 5689400 Extension: 413 or 419	? Served at JVA since 1983, started as a followup officer, then as a field accountant for 2 years, then accountant for 13 years	? Data from source documents ? Preparing reports for Ministry of Finance ? Account numbering	? Windows 95 ? Course in ORACLE	Data entry	Basic knowledge in Governmental accounting /cash basis

	Name, Title, Location, Age & Contact Information	Years of service	Current Responsibilities with JVA	Training (accounting & computer)	Computer Knowledge	Accounting Knowledge
10	Jamal Hussni Ali Isma'il Classification Accountant, Headquarters Early Forties Telephone: 5689400 Extension: 419	? Served at JVA since 1985, started at payment processing for 4 years and ended up as classification accountant till now ? Housing Corporation from 1978-1985, served as storekeeper	? Classifying expenditures according to budget lines ? Manual bookkeeping of payment vouchers for comparison with computer-generated reports	None	None	Basic knowledge in Governmental accounting. Worked 5 months in commercial accounting but has no idea now
	Control Directorate			? ?		
11	Sa'eed Abdul Fattah Mohammed *Accountant*, Control Directorate Mid Thirties Telephone: 570562/3/4/5 Extension: 27	? 11 years with Housing Bank, served in the Deposit, Accounting and Loan departments ? 4 years with JVA as an accountant	? Preparing monthly reports ? Payments processing ? Reviewing and posting car and machinery reports ? Reviewing field reports	? Budget preparation ? Payroll preparation ? Bookkeeping ? Central Bank of Jordan regulations ? Preparation of financial statements ? Word & Excel	Word Excel Win 95	Banking & commercial accounting
12	Hamdan Deifallah Bakeer *Head of Accounting*, Control Directorate Mid – Late Forties Telephone: 570562/3/4/5 Extension: 27	? Served with JVA as Financial Auditor then got promoted to Head of Accounting. Served since 1969 with JVA	? Supervising 1 employee ? Preparing monthly reports ? Payments processing ? Reviewing & posting car and machinery reports ? Reviewing field reports	? Windows 95	Win 95	Basic knowledge in Governmental accounting
13	A'ish Suleman Abu Sulaih *Head of Finance and Administration*, Control Directorate Late Forties Telephone: 570562/3/4/5 Extension:	? Served at JVA since 1979, started out as a Financial Auditor for 13 years then as Head of Finance and Administration for 7 years now ? Worked for 2 years for a construction company as an accountant	? Budget preparing ? Preparing monthly and annual financial reports ? Coordinating with other units ? Reviewing reports ? Handling formal correspondence (list attached with his questionnaire)	None	None	Fair knowledge in Governmental and commercial accounting
	Middle Unit					
14	Ahmad Awwad Mahmoud Alsalibi *Chief Treasurer*, Middle Unit Late Forties Telephone: 570546/7 Extension: 113	? Served with JVA since 1970, started as an Assistant Treasurer, then treasurer and ended up as a Chief Treasurer	? Supervising 4 Treasurers ? Acts as sub-treasurer for the Middle Unit ? Petty cash custodian	? Windows 95	None	Very basic Governmental accounting knowledge, mainly through early studies

Name, Title, Location, Age & Contact Information	Years of service	Current Responsibilities with JVA	Training (accounting & computer)	Computer Knowledge	Accounting Knowledge
15 Atef Fallah Abdullah Alquaisem *Accounting Clerk*, Middle Area Directorate Late Thirties Telephone: 570546 Extension:	? Served at JVA sine 1984, started out in non-accounting functions and joined the accounting dept. in 1989 as an accounting clerk	? Reviewing and posting vouchers and transfers ? Reviewing and recording daily receipts ? Preparing daily and monthly receipts	None	None	Very basic knowledge in Governmental accounting
16 Sameer Adeeb Al-Naji *Chief of Accounting*, Middle Area Directorate Late Thirties Telephone: 05 7247250 Extension: 108	? Served at JVA since 1981 as an Accounting Clerk for a while then got promoted to Chief of Accounting	? Supervising work of auditors and other accounting staff members ? Preparing financial reports ? Coordination with other departments	? Windows 95 ? Word & Excel	Computers not used	Basic knowledge in Governmental accounting, commercial accounting studied at school
17 Riyad Saleh Mohammed Mutlek *Financial Auditor*, Middle Area Directorate Mid Thirties Telephone: 570546 Extension:	? Served at JVA since 1992	? Auditing water distribution and collection ? Preparing monthly and annual financial report ? Reviewing and auditing invoices and other documents	? Windows 95 ? Word & Excel	Word & Excel Win 95 Off-the-shelf accounting package	Good knowledge in Governmental and commercial accounting. Worked part time doing commercial accounting
18 Ahmad Mir'ei Mohammed Qasem *Financial Auditor*, Middle Area Directorate Mid Thirties Telephone: 570546 Extension:	? Served at JVA since 1981	? Auditing water distribution and collection ? Preparing monthly and annual financial report ? Reviewing and auditing invoices and other documents	? Windows 95	None	Basic knowledge in Governmental and commercial accounting.

Northern Directorate

Name, Title, Location, Age & Contact Information	Years of service	Current Responsibilities with JVA	Training (accounting & computer)	Computer Knowledge	Accounting Knowledge
19 Ahmad Ali Mohammed AlMifleh *Data Entry Clerk*, Northern Directorate Mid-Late Thirties Telephone: 5060682 Extension: 119	? Served with JVA since 1982, started as a Water Distribution Officer for 16 months, and ended up as a Data Entry Clerk for the rest of his service	? Data entry of financial information	? Windows 95	Win 95 Win NT ORACLE Database Developer 2000	None

Name, Title, Location, Age & Contact Information	Years of service	Current Responsibilities with JVA	Training (accounting & computer)	Computer Knowledge	Accounting Knowledge
20 Mohammed Salem Almasri *Head of Finance & Administration* Northern Directorate Mid-Late Forties Telephone: 5060682 Extension: 133	? Served with JVA since 1975, started as a Water Distribution Officer then as an Accounting Clerk, Head of Accounting and now as Head of Finance & Administration	? Handling formal correspondence ? Preparing monthly progress report ? Supervising 28 employees ? Monitoring collections	None	None	Very basic knowledge in JVA accounting
Workshop Directorate					
21 Jamal Salem Abdullah *Data Entry Clerk*, Workshop Directorate Early Forties Telephone: 3584876/7/8/5 Extension: 209	? Served with JVA since 1976: 3 years as Water Distribution Officer, 8 years as a Management Clerk and 12 years as a Data Entry Clerk	? Data entry of running costs of cars on a monthly basis ? Daily requests for maintenance ? Preparing daily and monthly financial reports	? Windows 95	Word Excel UNIX, SQL	None
22 Ahmad Fareed Mohammed Subh *Store Keeper*, Workshop Directorate Mid-Late Thirties Telephone: 3584876 Extension: 212	? Served at JVA for 17 years as a store keeper	? Material requisitioning ? Preparing monthly reports ? Annual stock taking ? Inventory quantities management (in, out…etc)	None	None	None
23 Mahmoud Mustafa Salem Dayyat *Chief of Accounting*, Workshop Directorate Late Forties Telephone: 3584876 Extension:	? Served at JVA for 21 years, started out as a classification clerk then as a cashier and petty cash custodian for 2 years, chief of accounting for 3 years	? Monitoring expenditures regarding fuel for cars and machinery ? Monitoring inventory movement and preparing reports	? General accounting course at Yarmouk University	None	Knowledge in Governmental accounting. Worked part time in not-for-profit accounting
Southern Directorate 24 Saleem Mohammed Al-Idwan *Coordination Clerk,* Southern Directorate Mid Thirties Telephone: 572303/382 Extension: 123	? Served at JVA since 1992, started out as a daily worker, then water distribution officer for a year and a coordination clerk for the past 6 years ? Previous experience with Military Coop for 6 years as a cashier	? Classifying expenses under budget items ? Classifying collections to each farmer ? Comparing receipts with ledger	? None	None	None

	Name, Title, Location, Age & Contact Information	Years of service	Current Responsibilities with JVA	Training (accounting & computer)	Computer Knowledge	Accounting Knowledge
25	Musa Abdullah Madi Idwan *Costing Clerk*, Southern Directorate Early Thirties Telephone: 572303/382 Extension: 123	? Served at JVA since 1992, started out as a pump engineer, then as a costing clerk for the past 5 years	? Costing car expenses ? Costing phone bills ? Supporting other tasks	? None	None	None
26	Mohammed Hamed Al-Katib *Treasurer*, Southern Directorate Mid Forties Telephone: 572303/382 Extension: 123	? Served at JVA since 1981 as a water distribution officer for 3 years, then accounting clerk for 3 years, cashier for 5 years and a chief treasurer for the past 7 years	? Preparing cash receipts and payment vouchers ? Supervising other cashiers ? Dealing with bank	? ? Computer course in data entry on specialized software	Data entry	Very basic knowledge in accounting done at JVA
27	Hussien Ali Abdul Fattah Chief of Accounting, Southern Directorate Late Thirties/Early Forties Telephone: 572303/382 Extension: 123	? Served at JVA since 1981, started out as Human Resources Clerk for 3 years, then disbursement clerk for 7 years, financial auditor for 6 years and now chief of accounting for the past 2 years	? Monitoring collections ? Preparing monthly and annually financial reports ? Supervising accounting division employees	? Windows 95 ? Word and Excel ? Oracle	Prepares reports on word & Excel	Good knowledge in governmental accounting (JVA), very basic knowledge in commercial accounting
28	Ahmad Mahmoud Abdullah Daradkah *Finance Manager*, Southern Directorate Early/Mid Thirties Telephone: 572303/382 Extension: 112	? Served at JVA since 1992, started out as a Human Resources Clerk for 2 years, then head of Human Resources Division for 4 years then as finance manager for 2 years	? Preparing budget ? Preparing monthly and annual financial reports ? Coordinating with other units ? Reviewing reports ? Handling formal correspondence (list attached with his questionnaire)	? DOS ? Operating Human Resources specialized software at JVA ? Supervisory skills and database management	Data entry	Good knowledge in JVA accounting (Governmental), no knowledge about commercial accounting
29	Ali Mahmoud Al-Jbour *Head of Finance and Administration*, Southern Directorate Mid Forties Telephone: 378435 Extension: 17	? Served at JVA since 1981, started out as Water Distribution Clerk, then as an accountant and ended up as an a finance manager	? Reviewing reports from his deputy ? Supervising all accounting staff	? None	Data entry on the accounting software at JVA, especially billing	Good knowledge in JVA accounting (Governmental), basic knowledge in commercial accounting from school

	Name, Title, Location, Age & Contact Information	Years of service	Current Responsibilities with JVA	Training (accounting & computer)	Computer Knowledge	Accounting Knowledge
30	Ahmad Hamad Al-Hashoush *Chief of Accounting*, Southern Directorate Late Thirties Telephone: 378435 Extension: 14	? Served at JVA since 1988 as a store keeper and a clerk, then Fuel Distribution officer then accounting department	? Preparing, reviewing and cost water consumption reports ? Monitoring collections	? None	None	Knowledge in accounting through studies only
31	Ali Sulaiman Muhafeth Accounting Clerk, Southern Directorate Mid Thirties Telephone: 378435 Extension: 14	? Served at JVA since 1988 in the Water Pump Operations and then got transferred to the accounting department	? Posting water cost to ledgers ? Preparing receipt vouchers for water sold ? Clerk for water cost, costing and posting	? None	None	Very basic
32	Abdul Fattah Jibreel Al-Ma'aitah Payroll Accountant, Southern Directorate Mid/Late Forties Telephone: 378435 Extension: 14	? Served at JVA since 1965 till 1997 as a payroll clerk	? Receives payroll checks from headquarters and distributes them to banks ? Preparing daily workers report	? None	None	None

ANNEX C: PROPOSED COURSES

A C C O U N T I N G   T R A I N I N G

Course : **Introduction to Accrual Accounting**

Participants : Oversight Committee members and group of approximately 80
Timing : September to November 1999 and over next 2 years

To introduce the basic concepts of commercial accounting. This course will familiarize the participants with accrual basis accounting and the benefits of financial reporting. The course will also compare the existing cash basis with accrual and propose a methodology for conversion at JVA. Successful completion of this course is a prerequisite for attending higher level courses. Another objective is to screen employees and identify possible counterparts to work with FORWARD on FAS implementation.

The course will include topics on objectives of financial reporting and framework; the accounting cycle; conversion from cash to accrual accounting; overview of the statement of income and retained earnings; and the balance sheet.

Course : **Intermediate & Advanced Accrual Basis Accounting**

Participants : Group of selected employees, approximately 30-35 employees
Timing : December 1999 to March 2000

This course builds on "Introduction to Accrual Accounting". Its purpose is to introduce the day-to-day transactions that normally occur when using accrual-based accounting and how to identify, interpret and record such transactions. It seeks to prepare employees to handle accounting transactions and to journalize and post the transactions to the ledger.

This course would typically address balance sheet items such as cash, receivables, inventory, fixed assets, depreciation, current and long-term liabilities and contingencies, and revenue recognition. It will teach participants how to identify, record, value and process transactions related to the above mentioned accounts.

Course : **International Accounting Standards (IAS)**

Participants : Group of selected employees (10 - 15 people)
Timing : February 2001

The course will introduce IAS and their importance in preparing financial statements, to grasp essentials of financial reporting taking into consideration substance over form, and to stimulate discussion among participants to begin drafting JVA accounting policies. Its ultimate purpose is for participants to be able to prepare informative financial statements in accordance with IAS.

This course will include the following IAS': 1, 2, 4, 5, 7, 8, 13, 16, 18, 20, 21, 23, 24 and 33.

Course : **Introduction to Cost & Managerial Accounting**

Participants : Employees working in cost accounting. Approximately 15-20
Timing : June to July 2000

The objective is to introduce to participants the basics of cost and managerial accounting, provide methods to provide managers with information for decision making and planning, assist managers in directing and controlling operations, and measure the performance of managers and directorates within the entity.

The course will include topics on cost terms, behavior and design, allocation methods, cost-volume-profit analysis, standard costing, ABC, control of decentralized operations, Cost/Tariff model and using cost data for decision making.

Course : **Internal Control System**

Participants : Heads of Accounting and Finance & Internal Audit (around 20)
Timing : April to May 2000

The course introduces elements of the internal control system: control environment, accounting system and control procedures. Its purpose is to explain the importance and limitations of an internal control system. It also aims to introduce participants to control practices that are usually present within business cycle and why it is important to have such practices. The course will also introduce general computer controls and application controls and explain to participants that automation can bring efficiency and effectivness to operations.

Course : **Budgeting**

Participants : Key personnel involved in the budgeting process
Timing : August to September 2000

The course trains key staff who prepare and/or use budget information in how to develop budgets and how to monitor budget performance. It also introduces the role of assumptions and predictions in budgeting.

The course will include topics on advantages of budgeting, responsibility accounting, how to prepare budgets, zero-base budgeting, spending and efficiency variances, and regulatory requirements.

Course **:** **Identifying & Analyzing Financial Information for Decision-Makers**

Participants : Participants not yet specified (20 -25 people)
Timing : January / February 2001

Senior managers and their supporting key employees will be trained in how to identify, analyze, and use financial information to run their operations more efficiently, to identify what their product or service costs are, what influences those costs and other relevant information that drives them to take action.

The course will include topics on strategic planning and the finance function, investment appraisal, risk and expected return, financial statements analysis, using cost data in decision making
Course content:

C O M P U T E R   T R A I N I N G

Course **:** **Introduction to Computers and MS-Win 95 (Arabic/English)**

Participants : Group of 70 - 80 employees
Timing : To be scheduled as soon as possible
(September to November 1999)

This introductory course will help JVA employees understand more about computers and how they can be used and operated. The course will highlight the basic concepts of using WIN95 Operating System (based on MISSC standards at MWI) to operate different functions of a computer system related to starting, operating, and ending any session. This course is a prerequisite for the following computer courses.

Course **:** **Introduction to MS-Excel (Arabic/English)**

Participants : Group of 70 - 80 people (in groups of 8 -12)
Timing : To be scheduled as soon as possible
(September to November 1999)

This course is intended to help JVA employees use the MS-Excel applications to prepare all kinds of financial spreadsheets requested by JVA management. Spreadsheets are related to financial information transferred from stage offices to directorates to JVA headquarters in Amman. Upon the successful completion of this course, participants will be able to create spreadsheets in any required format. This course is a prerequisite for "Application Packages Integration and Practical Usage Course for MS-Excel, and MS-Word (Arabic/English)" computer course.

Course : **Introduction to MS-Word (Arabic/English)**

Participants : Group of 70 - 80 people (groups of 8-12)
Timing : To be scheduled

This course will help JVA employees use the MS-Word application to prepare different kinds of reports requested by JVA management. The reports are related to financial information transferred from stage offices to directorates to JVA headquarters in Amman. Upon the successful completion of this course, participants will be able to create documents in any required format. This course is a prerequisite for "Application Packages Integration and Practical Usage Course for MS-Excel, and MS-Word (Arabic/English)" computer course.

Course : **Advanced Application Packages Integration and Practical Usage Course for MS-Excel, & MS-Word (Arabic/English)**

Participants : Group of 30 - 40 people (groups of 8-12)
Timing : To be scheduled

This course will integrate all the computer training into useful steps for operating computers, generating spreadsheets and creating documents with data interchange and usability between the different packages. Upon successful completion of these courses, the user will be able to collect data and manipulate it into different formats electronically in order to generate useful financial information requested by JVA management.

E N G L I S H L A N G U A G E T R A I N I N G

One of the results of the TNA was a need to conduct basic English language training to JVA staff to help in the implementation of FAS.

The objectives of English language training are to:

? Familiarize employees with basic computer and accounting terminology as the software language will largely be in English;

? Broaden employees' English language to make their use of computers more effective; and

? Acquaint employees with the process of writing, provide practice in basic sentence structure, and develop grammar and mechanical skills.

The proposed English language training course targets JVA employees from various departments and directorates: data entry clerks, accountants, managers, and all employees involved in the Financial Accounting System.

Participants will be grouped according to their English language skill level. English language skills will be identified through an interview with participants.

English language training will be conducted over a period of 12 months starting in September 1999. FORWARD will be fully responsible for conducting all English language training.