

**TRAINING COURSE
FOR REGIONAL HEALTH BUREAU
STAFF ON BUDGETING AND
RESOURCE ALLOCATION**

July 27-August 7, 1998
August 19-September 6, 1998

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BASICS Technical Directive 020 ET 02 035
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ACRONYMS

| | |
|--------|--|
| BASICS | Basic Support for Institutionalizing Child Survival |
| DFID | Department for International Development |
| ESHE | Essential Services for Health in Ethiopia |
| HSDP | Health Sector Development Program |
| MEDAC | Ministry of Economic Development and Cooperation |
| MOF | Ministry of Finance |
| MOH | Ministry of Health |
| NGO | Non-governmental Organization |
| PAP | Program Action Plan |
| PHRD | Policy and Human Resource Development Project |
| PPD | Planning and Project Department |
| RHF | Regional Finance Bureau |
| RHB | Regional Health Bureau |
| SNNPR | The Southern Nations and Nationalities People ' s Republic |
| USAID | United States Agency for International Development |

EXECUTIVE SUMMARY

At the request of the Ministry of Health (MOH) and USAID/Ethiopia, the BASICS project organized a national training course on budgeting and resource allocation for staff of the Regional Health Bureaus (RHB) and personnel from several MOH departments. Overall, the course was designed to support the government's policy of decentralizing the management of health services by strengthening institutional capacities for planning, resource allocation and budget execution at regional level. In particular, the training sought to contribute to the MOH's efforts to implement the Health Sector Development Program (HSDP), which will require extensive annual planning and budgeting as well as effective monitoring and evaluation of expenditures and results.

The BASICS project is responsible for providing technical assistance at both central and regional levels in the principal areas relevant to the objectives of the course, and in particular planning and budgeting, health sector financing, and HSDP program action planning. To organize the training course, BASICS asked its resident health care financing expert and its short-term consultant for HSDP program action planning to prepare the course. Terms of reference for the short-term consultant may be found in Appendix A.

BASICS staff first established a training course planning team comprised of representatives of MOF, MEDAC, and MOH. Other central- and regional-level resource persons were also contacted, and a range of documents were consulted. A complete list of persons contacted may be found in Appendix B, the list of documents consulted may be found in Appendix C.

A first mission to plan and prepare the training course was carried out from July 27 to August 7, 1998, course preparation continued from August 19 to August 29 and the course was conducted from August 30 to September 4. The program for the course is presented in Appendix D. Participants from 10 of the 11 RHBs and from the MOH attended the course, the list of participants can be found in Appendix E.

Overall, the training was evaluated on the basis of its contribution to improving participants' abilities, its usefulness for their work, and participants' satisfaction with the module presentations, materials, and teaching approaches. Individually, each training module was evaluated on its own merits. Results of the evaluation are presented in Appendix F and discussed in more detail below, a comprehensive report on the course, with copies of the materials used, will be submitted later by BASICS/Ethiopia.

The Deputy Mission Director of USAID/Ethiopia opened the course, and senior staff of the Mission attended several of the morning sessions. A debriefing for BASICS/Washington was held on September 16, 1998.

BACKGROUND

Over the past 18 months, the Government of the Federal Democratic Republic of Ethiopia has initiated important changes in the health sector. With the support of donors active in the country, the Federal Ministry of Health, the Regional Health Bureaus, and other concerned ministries and stakeholders have developed a comprehensive approach for development of the health sector. The approach is based on

- adoption of a coherent program of policy reforms and service delivery strategies which comprehensively address sectoral objectives,
- commitment to implement the agreed-upon program by both local stakeholders and the international community, and
- new methods for managing aid relationships, including common implementation arrangements and minimal use of long-term technical assistance

A five-year plan for the Health Sector Development Program comprises a central MOH plan, 11 regional plans and a national program action plan. These documents were prepared and reviewed collaboratively during three joint government/World Bank/donor missions conducted in October-November 1997 (identification), February 1998 (pre-appraisal), and May-June 1998 (appraisal). Negotiations over financing of HSDP are in progress between the government and its partners, but implementation of the program has already begun.

The sector development program approach, combined with ongoing decentralization efforts and a range of proposed civil service reform measures (including budgeting, accounting, and financial management) will require major institutional changes at all levels of health service administration (federal, regional, zonal and woreda). In anticipation of the proposed changes, the BASICS project is carrying out a series of actions intended to improve implementation of HSDP. Among these actions are a plan for strengthening PPD, training of regional and departmental heads in financial management, and training of regional health bureau heads in budgeting and resource allocation.

TRIP ACTIVITIES

Two missions were carried out. During the first mission to plan and prepare the course (from July 27 to August 7, 1998), BASICS staff and the consultant

- met with the joint MEDAC/ MOF/MOH course preparation team to discuss the proposed topics and organization of the course, and to assign responsibilities for follow-up preparation and presentation of the sessions,
- elaborated course objectives and a tentative course outline and schedule, and
- began drafting materials for the proposed course modules

During the second mission to conduct the training (from August 19 to September 7, 1998), the course design was completed, module presentations were coordinated and presenters briefed, and materials were reproduced. As part of the preparatory process, the consultant visited the regional health bureaus in Addis Ababa and in Awassa. Training was delivered from August 30 through September 4. Due to the closing of the course late on Friday afternoon and the consultant's departure on Saturday, a debriefing of USAID by the consultant on the results of the course was not possible.

DISCUSSION AND RECOMMENDATIONS

Overview

As indicated in Appendix F, the quality of the course was rated uniformly high. Each of the modules was evaluated as very good and received a score of at least 4.30 out of a possible 5.00. Overall, participants were very satisfied with the course (4.45) and pleased with the usefulness of the information presented (4.38). Both the quality of the presentations (4.40) and the effectiveness of the materials (4.51) were appreciated. Audience participation was rated lowest (4.22) and would need strengthening in any future course.

Strengths

The major achievement of the course was the training in Excel. The progress made by participants during the week was extraordinary, and certainly demonstrated to participants that if the proper budgeting macros are established and understood, the HSDP planning and budgeting process can be done more effectively and efficiently than has heretofore been the case.

Unfortunately for some regions the effects will be of short duration because they have neither the necessary hardware nor access to software and technical support. Clearly, if HSDP is to succeed, both elements are absolutely essential and USAID is in a unique position to promote the required planning and budgeting tools.

In addition, the course succeeded in bringing together health sector personnel and staff from the ministries which control the health sector's financial resources (MOF and MEDAC). Such exchanges are extremely useful in understanding the perspectives and problems in what is essentially an adversarial process, and participants concluded that they should be continued between the regional health bureaus and the regional finance bureaus.

Weaknesses

The course's weaknesses are primarily related to its timing, which prevented it from adequately addressing three fundamental issues: budget reform, procurement reform, and HSDP implementation procedures.

While much important information on budgeting was presented and may well remain valid for at least the next year, major changes are under consideration. The presentation on proposed budget reforms introduced a number of questions into the previous discussion of the overall calendar for budgeting and the procedures for capital budgeting (project profiles) and recurrent budgeting (budget categories). Though unavoidable, it would have been useful to know for certain the policies and formats (especially the new budget categories) adopted by MOF and MEDAC.

Similarly, new directives on procurement and disbursement are being drafted by the federal government, which will in turn ask the regional councils to adapt these directives to their individual situations. A presentation of the different procurement methods (outlined in the directive) and the budget expenditure/transfer procedures (authorized by the new financial law and regulations) were discussed but, like budget reform, may continue to evolve over the next year or so.

Finally, the course had been promised a version of the HSDP implementation manual, but it was not made available in time. While a certain number of elements were incorporated into the planning components of the course (program framework, overall implementation responsibilities, and program comparisons), more specific issues concerning common implementation procedures, financial flows, reporting, etc., were not available and will need to be addressed at a future time.

Next Steps

For those who participated in the course, the expressed need was for (a) the availability of adequate hardware and software, and (b) additional assistance, particularly before the next annual budgeting process. For those who were not present, participants were asked (during the training course) to assess planning and financial management capabilities and training needs at regional, zonal, and woreda levels. The results are presented in Appendix G. Unsurprisingly, the training needs increase at the more decentralized levels. At regional level, additional training is specifically needed in the areas of budgeting (especially for estimating needed resources and integrating different sources of funding) and financial management and accounting (particularly documenting payments and preparing timely revenue and expenditure reports).

APPENDIXES

APPENDIX A
Terms of Reference

Terms of Reference

Background The Ministry of Health (MOH) and USAID have requested BASICS to undertake a national course on budgeting and resource allocation in order to strengthen capacity at the regional level. In addition, MOH is in the process of developing a Health Sector Development Program (HSDP) which will require extensive monitoring and evaluation of annual budgets, and adequate planning and budgeting for each subsequent year.

This course will contribute to capacity building at the regional level in resource management as participants are expected to learn new approaches and strengthen their skills in planning and budgeting of health services. Participants (approximately 40 total) will be invited from each of the 11 Regional Health Bureaus and will include the Director, the Head of Planning and Programming, the Head of Finance and Administration, and other regional bureau staff as may be accommodated.

The course will cover topics in the areas of planning, budgeting, resource allocation, and health care financing. The course will be taught using a series of interactive modules based on case studies and examples from development of the HSDP budget at regional level. Participants will work individually and as regional teams to complete exercises. A simplified computer model will be used as part of the course.

Specific tasks for the Consultant The consultant shall complete the following tasks in collaboration with the BASICS Health Care Financing Advisor and representatives of the Ministry of Health and the Regional Health Bureaus:

- § Undertake a rapid assessment of both the capital and recurrent budgeting process for the health sector in Ethiopia through (i) a review of relevant documents and materials, (ii) discussions with relevant MOH, MOF, and MEDAC staff, and (iii) discussions with DSA Project staff,
- § In collaboration with the BASICS Health Care Financing Advisor, determine the number and type of training modules to prepare for the course based on review and assessment of the budgeting process,
- § Assist in the development of at least half of the training modules on budgeting and resource allocation,
- § Assist in the development of the simplified computer model to be used as a basis for some of the training modules,
- § Provide training on specific modules during the national course on Budgeting and Resource Allocation to take place from August 31 to September 4, 1998,
- § Provide a trip report which includes an overall assessment of the capital and recurrent budgeting process in the health sector and discuss the outcomes of the course.

Timing of the Consultancy This consultancy is expected to last 5 weeks (25 days) and will be conducted in Ethiopia. The consultancy will be conducted in two parts (2 weeks starting o/a July 25 to assist on points 1-3 and 3 weeks starting o/a August 19 to assist on points 4-6).

Qualifications The consultant should have at least an MBA or Masters level training in business administration and finance. In addition, the consultant should be familiar with public sector budgeting and financing and have experience working in developing countries, particularly in Africa, on budgeting and financing issues. Relevant experience with the health sector is also required.

APPENDIX B
List of Persons Contacted

List of Persons Contacted

MEDAC

Ato Melaku Kifle, Head, Development Finance and Budget Department
Mr Roger Hughes, Development Support Activities Project
Ato Fissela Begashaw, Acting Head, Regional Planning Department
Ato Eshete Yilma, Team Leader

MOF

Ato Asrat Kelemwork, Head Budget Department
Ato Getachew Eshete, Fiscal and Monetary Advisor
Ato Ashagre Awoke, Senior Procurement Expert

MOH

Planning and Project Department
Ato Abduletif Abas, Head, Planning and Project Department
Ato Abebe Gesit, Team Leader, Planning and Budget

Health Administration and Finance Department
Ato Wondwossen Ayele, Head, Procurement/Property Administration Section

RHB/Addis Ababa

W/rdo Fissela Begashaw, Acting Head, Planning and Programming Service
Ato Fekada, Head, Accounts Section, Finance and Administration Department

RHB/Awassa

Dr Alemayehu Belaineh, Head, Planning and Programming Service
Ato Abraham Emmanuel, Head, Finance and Administration Department

ZHB/Awassa

Dr Melaku, Head, Zonal Health Bureau
Ato Dawit, Head, Administration and Finance Service

USAID

Mr David Eckerson, Deputy Director
Ms Laketch Mikael, Economist

BASICS

Dr Vincent David, Chief of Party
Dr Logan Brenzel, Health Financing Specialist
Mr Paul Freund, Deputy Chief of Party
Dr Tekleb Kedamo, Health Specialist

APPENDIX C
List of Documents Consulted

List of Documents Consulted

Policy and Human Resource Development Project

Tezera Fisseha, et al , Burden of Diseased, PHRD Study Report (Addis Ababa, December 1997)

Ministry of Economic Development and Cooperation

§ Melaku Kifle, Planning, Programming and Capital Budgeting in the Federal Government of Ethiopia (Addis Ababa, August 1998)

§ Manual for the Preparation of the Public Investment Program (Addis Ababa, February 1998)

§ Health Sector Donor Map (Draft) (Addis Ababa, nd)

§ Expenditure Planning during the PIP Period (Draft)(Addis Ababa, nd)

§ Generic Project Appraisal Checklist (Addis Ababa, January 1996)

Ministry of Finance

§ Asrat Kelemwork, "Budgeting and its Processes (Recurrent Budget)" (Addis Ababa, July 1998)

§ Samson Mekonnen, "Ethiopian Government Accounting and Reporting System" (Addis Ababa, July 1990)

§ "Directives for Purchase and Materials Handling" (nd)

§ Ministry of Finance and Ministry of Economic Development and Cooperation, Training Module 1 The FGE System of Accounting (Addis Ababa, March 1998)

§ Ministry of Finance, Revised Reference Formulation for Ordinary Budget Preparation (Addis Ababa, 1998)

Ministry of Health/Federal Level

§ Health Policy of the Transitional Government of Ethiopia (Addis Ababa, September 1993)

§ Planning and Project Department, Health and Health Related Indicators (Addis Ababa, January 1998)

§ Federal MOH Five Year Plan (Addis Ababa, June 1998)

Regional Health Bureaus/Regional Level

§ Eleven Regional Health Bureaus, Health Sector Development Programs (1990-1994 E C) (June-July 1998)

§ Southern Region Health Bureau, Health Sector Development Program (1990-1994 E C) (Awassa, May 1990 E C)

§ Abraham Emmanuel and Dr Alemayehu Belaineh, "The Capital and Recurrent Budgeting Process in the SNNP Region" (Awassa, June 1998)

United Kingdom/DFID

§ Stephen Lister, Implementing Sector Development Programmes in Ethiopia (Draft) (Oxford, England, January 1998)

United States/USAID/BASICS

- § Stephen J Fabricant, Assessment of the Health Care Financing and Budgeting System in the SNNPR (USAID/BASICS/ESHE, April 1997)

World Bank

- § Ed Campos and Sanjay Pradhan, "Budgetary Institutions and Expenditures Outcomes," Policy Research Working Paper No 1646 (Washington, September 1996)
- § Zia Yusuf, "Annual Indicative Costs for a District-Based Health Care System in Africa" (Washington, September 1992)
- § Gavin Mooney and Andrew Creese, "Cost and Cost-Effectiveness Analysis of Health Interventions," (Washington, November 1990)

Miscellaneous

- § Ethiopian Management Institute, Government Accounting and Finance (Addis Ababa, July 1998)
- § Ministry of Health (Ghana), Finance Handbook for Regions and Districts (Accra, March 1996)
- § Peter Bachrach and Jean-Pierre Manshande, "An Assessment of Existing Planning Capabilities and Potential Future Improvements for Implementing the Medium-Term Strategic Framework," (Accra, November 1995)
- § Peter Bachrach, "Management and Support of Health Service Delivery at the District Level (Bamako, November 1988)

APPENDIX D
Final Program of the Budgeting and Resource Allocation Training Course

**Final Program of the Budgeting and Resource Allocation Training Course
for the Health Sector Development Program**

| Date/Time | Subject | Presenter |
|-----------------------|---|--------------------------|
| Sunday, 8/30 | | |
| 09 00 - 09 30 | Registration | |
| 09 30 - 17 00 | Excel Training | BASICS |
| Monday, 8/31 | | |
| 09 00 - 09 30 | Opening Remarks | MOH, USAID, BASICS |
| 09 30 - 09 45 | Introduction | BASICS/Brenzel |
| | Module 1 Budgeting/Resource Allocation Context | |
| 09 45 - 10 30 | Institutional context/Elements for planning and budgeting | BASICS/Bachrach |
| 10 30 - 11 00 | Coffee Break | |
| 11 00 - 12 30 | Fiscal planning, programming and budgeting | MEDaC/Kifle, Hughes |
| 12 30 - 14 00 | Lunch | |
| 14 00 - 15 30 | Recurrent budgeting | MOF/Asrat |
| 15 30 - 16 00 | Coffee Break | |
| 16 00 - 17 20 | Discussion/Capital and recurrent budgeting | MEDaC/Hughes, MOF/Asrat, |
| 17 20 - 17 30 | Review/Preview | BASICS/Bachrach |
| 17 30 - 19 00 | Reception | |
| Tuesday, 9/1 | | |
| | Module 2 Formulating the Budget | |
| 08 30 - 09 15 | Incremental budgeting | BASICS/Brenzel |
| 09 15 - 10 30 | Incremental budgeting Exercise | |
| 10 30 - 11 00 | Coffee Break | |
| 11 00 - 12 30 | Activity budgeting and using norms | BASICS/Brenzel |
| 12 30 - 14 00 | Lunch | |
| 14 00 - 15 30 | Activity budgeting and using norms Exercise | |
| 15 30 - 16 00 | Coffee Break | |
| 16 00 - 17 20 | Activity budgeting and using norms Exercise, continued | |
| 17 20 - 17 30 | Review/Preview | BASICS/Brenzel |
| Wednesday, 9/2 | | |
| | Module 2 Formulating the Budget | |
| 08 30 - 09 00 | Capital and recurrent links in budgeting | BASICS/Brenzel |
| 09 00 - 10 30 | Capital and recurrent links in budgeting Exercise | |
| 10 30 - 11 00 | Coffee Break | |
| 11 00 - 11 45 | Capital and recurrent links in budgeting Exercise | |
| 11 45 - 12 30 | Budget aggregation | BASICS/Brenzel |
| 12 30 - 14 00 | Lunch | |
| 14 00 - 15 30 | Budget aggregation Exercise | |
| 15 30 - 16 00 | Coffee Break | |
| 16 00 - 17 30 | Budget reform | MOF/CSR/Peterson |

| Date/Time | Subject | Presenter |
|----------------------|--|--------------------------------------|
| Thursday, 9/3 | | |
| | Module 3 Strategic Budgeting | |
| 08 30 - 10 30 | Strategic budgeting | BASICS/Bachrach |
| 10 30 - 11 00 | Coffee Break | |
| 11 00 - 12 30 | Strategic budgeting Exercise | |
| 12 30 - 14 00 | Lunch | |
| 14 00 - 14 30 | Health insurance video | |
| 14 30 - 15 30 | Priority setting in health care | BASICS/Brenzel |
| 15 30 - 16 00 | Coffee Break | |
| | Module 4 Managing the Budget | |
| 16 00 - 17 30 | Common problems in budget execution | MOF/Asrat, Getachew, BASICS/Bachrach |
| 17 30 - 17 40 | Review/Preview | BASICS/Bachrach |
| Friday, 9/4 | | |
| | Module 4 Managing the Budget | |
| 08 30 - 10 30 | Managing the budget Exercise | |
| 10 30 - 11 00 | Coffee Break | |
| 11 00 - 11 30 | Managing the budget Exercise, continued | |
| 11 30 - 12 00 | Assessment of budgeting/financial management needs | |
| 12 00 - 14 00 | Lunch | |
| | Module 5 Strengthening Cost Recovery | |
| 14 00 - 15 30 | Strengthening cost recovery | BASICS/Brenzel |
| 15 30 - 16 00 | Coffee Break | |
| 16 00 - 16 30 | Strengthening cost recovery, continued | BASICS/Brenzel |
| 16 30 - 17 00 | Course Evaluation | |
| 17 00 - 17 10 | Closing/Certificate Award | BASICS |

APPENDIX E
List of Training Course Participants

List of Participants Attending the Budgeting and Resource Allocation Training Course

| Region | Name of Participant | Title of Participant |
|-------------|--|--|
| Addis Ababa | Semu Nigus Mihrete Dr Seifu Weldetsadik Sewageng | Project expert, Planning and Programming Head, Training and Health Services Head, Administration and Finance |
| Afar | | |
| Amhara | Dr Daniel Argaw Mohamed Hassen Tilahun Ali | Head, Regional Health Bureau Head, Administration and Finance |
| Benishangul | Asefa Sileshi Dr Seifu Demissie Dereje Dechasa | Head, Planning and Programming Head, Training and Health Services Head, Administration and Finance |
| Dire Dawa | Abemelek Alemayou Yacob Yishak Taye Tesfaye | Head, Planning and Programming Head, Training and Health Services Head, Administration and Finance |
| Gambella | Okelo Akunaya Waldemariam Gemechu Bun Jock | Head, Regional Health Bureau |
| Harari | Dr Wihib Bekri Adisu Kasa Dr Bedri Ibrahim | Head, Regional Health Bureau Head, Planning and Programming Head, Training and Health Services |
| Oromia | Seifu Abebe Dr Tibebe Alemayehu Tsega Seboka | |
| Somalia | Abdurhaman Mohamed Siad Ahmed Haji Mohamed Abdulahi | |
| SNNPR | Dr Alemayehu Belayneh Basamo Daka Abriham Amanuel Dr Shiferaw Teklemariam | Head, Planning and Programming Head, Training and Health Services Head, Administration and Finance |
| Tigray | Dr Mesfin Minas Tafere Haileselassı Abriham G/Hiyot | Head, Regional Health Bureau Head, Planning and Programming Head, Administration and Finance |
| MOH | Hailemichael Manore Seifu Meaza Ferehwot Abera Abebe Gesit | Team Leader, Planning and Budget |

APPENDIX F
Results of the Training Course Evaluations

Results of the Training Course Evaluation/Overall

| | | | | Very | | |
|---|---|---|----|------|-----|------|
| Learning Objectives | | | | | | |
| How would you grade the course's contribution to your ability to | | | | | | |
| a) understand the relationships among key institutions responsible for sector | 0 | 1 | 6 | 12 | 11 | 4 10 |
| b) integrate various sources of information for determining budgetary | 0 | 0 | 5 | 14 | 11 | 4 20 |
| c) apply new methods for formulating and executing budgets within resource | 0 | 0 | 6 | 12 | 12 | 4 20 |
| d) use computer skills to improve the quality of budget preparation and | 1 | 1 | 5 | 7 | 16 | 4 20 |
| Overall attainment of the learning objectives | 1 | 2 | 22 | 45 | 50 | 4 18 |
| Usefulness | | | | | | |
| Excel Training (Sunday) | 0 | 0 | 5 | 10 | 13 | 4 29 |
| Module 1 Budgeting/Resource Allocation Context (Monday) | 0 | 0 | 3 | 14 | 12 | 4 31 |
| Module 2 Budget Formulation (Tuesday and Wednesday) | 0 | 0 | 3 | 10 | 17 | 4 47 |
| Module 3 Strategic Budgeting (Thursday) | 0 | 0 | 3 | 13 | 13 | 4 34 |
| Module 4 Budget Execution (Thursday and Friday) | 0 | 0 | 3 | 14 | 12 | 4 31 |
| Module 5 Strengthening Cost Recovery (Friday) | 0 | 0 | 2 | 8 | 18 | 4 57 |
| Overall usefulness of the information presented (clarity, complexity) | 0 | 0 | 19 | 69 | 85 | 4 38 |
| Satisfaction | | | | | | |
| Excel Training (Sunday) | 0 | 0 | 2 | 8 | 18 | 4 57 |
| Module 1 Budgeting/Resource Allocation Context (Monday) | 0 | 1 | 2 | 12 | 14 | 4 34 |
| Module 2 Budget Formulation (Tuesday and Wednesday) | 0 | 2 | 2 | 8 | 18 | 4 40 |
| Module 3 Strategic Budgeting (Thursday) | 0 | 1 | 2 | 8 | 17 | 4 46 |
| Module 4 Budget Execution (Thursday and Friday) | 0 | 0 | 2 | 14 | 14 | 4 40 |
| Module 5 Strengthening Cost Recovery (Friday) | 0 | 0 | 2 | 9 | 17 | 4 54 |
| Overall satisfaction with session | 0 | 4 | 12 | 59 | 98 | 4 45 |
| Quality of the individual presentations | | | | | | |
| Excel Training (Sunday) | 0 | 0 | 1 | 9 | 18 | 4 61 |
| Module 1 Budgeting/Resource Allocation Context (Monday) | | | | | | |
| -Context for budgeting | 0 | 0 | 6 | 8 | 14 | 4 29 |
| -Fiscal planning and capital budgeting | 0 | 0 | 6 | 9 | 12 | 4 22 |
| -Recurrent budgeting | 0 | 1 | 2 | 11 | 14 | 4 36 |
| Module 2 Budget Formulation (Tuesday and Wednesday) | | | | | | |
| -Incremental budgeting | 0 | 0 | 4 | 11 | 15 | 4 37 |
| -Activity budgeting | 0 | 0 | 3 | 11 | 16 | 4 43 |
| -Capital and recurrent links | 0 | 0 | 3 | 11 | 16 | 4 43 |
| -Budget aggregation | 0 | 0 | 3 | 11 | 15 | 4 41 |
| -Budget reform | 0 | 0 | 4 | 8 | 17 | 4 45 |
| Module 3 Strategic Budgeting (Thursday) | 0 | 0 | 3 | 11 | 15 | 4 41 |
| Module 4 Budget Execution (Thursday and Friday) | 0 | 0 | 2 | 15 | 12 | 4 34 |
| Module 5 Strengthening Cost Recovery (Friday) | 0 | 0 | 2 | 10 | 16 | 4 50 |
| Overall quality of the individual presentations (length, emphasis, methods) | 0 | 1 | 39 | 125 | 180 | 4 40 |
| Effectiveness of the materials | | | | | | |
| Excel Training (Sunday) | 0 | 0 | 2 | 8 | 18 | 4 57 |
| Module 1 Budgeting/Resource Allocation Context (Monday) | 0 | 0 | 3 | 9 | 17 | 4 48 |
| Module 2 Budget Formulation (Tuesday and Wednesday) | 0 | 1 | 3 | 9 | 17 | 4 40 |
| Module 3 Strategic Budgeting (Thursday) | 0 | 0 | 2 | 8 | 19 | 4 59 |
| Module 4 Budget Execution (Thursday and Friday) | 0 | 0 | 3 | 12 | 14 | 4 38 |
| Module 5 Strengthening Cost Recovery (Friday) | 0 | 0 | 1 | 8 | 19 | 4 64 |
| Overall effectiveness of the materials (overheads, hand-outs, simulation) | 0 | 1 | 14 | 54 | 104 | 4 51 |
| Quality of the audience participation | | | | | | |
| Module 1 Budgeting/Resource Allocation Context (Monday) | 0 | 0 | 5 | 12 | 12 | 4 24 |
| Module 2 Budget Formulation (Tuesday and Wednesday) | 0 | 2 | 4 | 10 | 13 | 4 17 |
| Module 3 Strategic Budgeting (Thursday) | 0 | 1 | 4 | 11 | 13 | 4 24 |
| Module 4 Budget Execution (Thursday and Friday) | 0 | 0 | 4 | 16 | 8 | 4 14 |
| Module 5 Strengthening Cost Recovery (Friday) | 0 | 0 | 5 | 9 | 14 | 4 32 |
| Overall audience participation in discussions/Opportunity to ask questions | 0 | 3 | 22 | 58 | 60 | 4 22 |

Results of the Training Course Evaluation/Individual Modules

| | | | | Very | | |
|---|---|---|----|------|-----|------|
| 1) How would you grade the course's contribution to your ability to | | | | | | |
| a) understand the relationships among key institutions responsible for sector | 0 | 1 | 6 | 12 | 11 | 4 10 |
| b) integrate various sources of information for determining budgetary | 0 | 0 | 5 | 14 | 11 | 4 20 |
| c) apply new methods for formulating/executing budgets with resource | 0 | 0 | 6 | 12 | 12 | 4 20 |
| d) use computer skills to improve the quality of budget preparation and | 1 | 1 | 5 | 7 | 16 | 4 20 |
| | 1 | 2 | 22 | 45 | 50 | 4 18 |
| 2) Excel Training (Sunday) | | | | | | |
| a) Overall usefulness of the information presented (clarity, complexity) | 0 | 0 | 5 | 10 | 13 | 4 29 |
| b) Quality of the trainers | 0 | 0 | 1 | 9 | 18 | 4 61 |
| c) Effectiveness of the materials (video, practical exercise) | 0 | 0 | 2 | 8 | 18 | 4 57 |
| d) Overall satisfaction with session | 0 | 0 | 2 | 8 | 18 | 4 57 |
| | 0 | 0 | 10 | 35 | 67 | 4 51 |
| 3) Module 1 Budgeting/Resource Allocation Context (Monday) | | | | | | |
| a) Overall usefulness of the information presented (clarity, complexity) | 0 | 0 | 3 | 14 | 12 | 4 31 |
| b) Quality of the individual presentations (length, emphasis, methods) | | | | | | |
| -Context for budgeting | 0 | 0 | 6 | 8 | 14 | 4 29 |
| -Fiscal planning and capital budgeting | 0 | 0 | 6 | 9 | 12 | 4 22 |
| -Recurrent budgeting | 0 | 1 | 2 | 11 | 14 | 4 36 |
| c) Effectiveness of the materials (overheads, hand-outs) | 0 | 0 | 3 | 9 | 17 | 4 48 |
| d) Audience participation in discussions/Opportunity to ask questions | 0 | 0 | 5 | 12 | 12 | 4 24 |
| e) Overall satisfaction with session | 0 | 1 | 2 | 12 | 14 | 4 34 |
| | 0 | 2 | 27 | 75 | 95 | 4 32 |
| 4) Module 2 Budget Formulation (Tuesday and Wednesday) | | | | | | |
| a) Overall usefulness of the information presented (clarity, complexity) | 0 | 0 | 3 | 10 | 17 | 4 47 |
| b) Quality of the individual presentations (length, emphasis, methods) | | | | | | |
| -Incremental budgeting | 0 | 0 | 4 | 11 | 15 | 4 37 |
| -Activity budgeting | 0 | 0 | 3 | 11 | 16 | 4 43 |
| -Capital and recurrent links | 0 | 0 | 3 | 11 | 16 | 4 43 |
| -Budget aggregation | 0 | 0 | 3 | 11 | 15 | 4 41 |
| -Budget reform | 0 | 0 | 4 | 8 | 17 | 4 45 |
| c) Effectiveness of the materials (overheads, hand-outs, computer | 0 | 1 | 3 | 9 | 17 | 4 40 |
| d) Audience participation in discussions/Opportunity to ask questions | 0 | 2 | 4 | 10 | 13 | 4 17 |
| e) Overall satisfaction with session | 0 | 2 | 2 | 8 | 18 | 4 40 |
| | 0 | 5 | 29 | 89 | 144 | 4 39 |
| 5) Module 3 Strategic Budgeting (Thursday) | | | | | | |
| a) Overall usefulness of the information presented (clarity, complexity) | 0 | 0 | 3 | 13 | 13 | 4 34 |
| b) Quality of the individual presentation (length, emphasis, methods) | 0 | 0 | 3 | 11 | 15 | 4 41 |
| c) Effectiveness of the materials (overheads, hand-outs, computer | 0 | 0 | 2 | 8 | 19 | 4 59 |
| d) Audience participation in discussions/Opportunity to ask questions | 0 | 1 | 4 | 11 | 13 | 4 24 |
| e) Overall satisfaction with session | 0 | 1 | 2 | 8 | 17 | 4 46 |
| | 0 | 2 | 14 | 51 | 77 | 4 41 |
| 6) Module 4 Budget Execution (Thursday and Friday) | | | | | | |
| a) Overall usefulness of the information presented (clarity, complexity) | 0 | 0 | 3 | 14 | 12 | 4 31 |
| b) Quality of the individual presentation (length, emphasis, methods) | 0 | 0 | 2 | 15 | 12 | 4 34 |
| c) Effectiveness of the materials (overheads, hand-outs) | 0 | 0 | 3 | 12 | 14 | 4 38 |
| d) Audience participation in discussions/Opportunity to ask questions | 0 | 0 | 4 | 16 | 8 | 4 14 |
| e) Overall satisfaction with session | 0 | 0 | 2 | 14 | 14 | 4 40 |
| | 0 | 0 | 14 | 71 | 60 | 4 32 |
| 7) Module 5 Strengthening Cost Recovery (Friday) | | | | | | |
| a) Overall usefulness of the information presented (clarity, complexity) | 0 | 0 | 2 | 8 | 18 | 4 57 |
| b) Quality of the individual presentation (length, emphasis, methods) | 0 | 0 | 2 | 10 | 16 | 4 50 |
| c) Effectiveness of the materials (overheads, hand-outs) | 0 | 0 | 1 | 8 | 19 | 4 64 |
| d) Audience participation in discussions/Opportunity to ask questions | 0 | 0 | 5 | 9 | 14 | 4 32 |
| e) Overall satisfaction with session | 0 | 0 | 2 | 9 | 17 | 4 54 |
| | 0 | 0 | 12 | 44 | 84 | 4 51 |

APPENDIX G
Results of the Assessment of Financial Management Training Needs

Results of the assessment of financial management training needs (Frequencies)

| | MOH | | | RHB | | | ZHD | | | WHO | | |
|---|------|------|------|------|------|------|------|------|------|------|------|------|
| | Good | Fair | Poor | Good | Fair | Poor | Good | Fair | Poor | Good | Fair | Poor |
| Policy and Planning | | | | | | | | | | | | |
| Knowledge of the National Health Policy | 1 | 2 | 0 | 18 | 8 | 2 | 2 | 13 | 8 | 2 | 5 | 12 |
| Understanding of the health sector development approach | 0 | 1 | 2 | 14 | 10 | 2 | 6 | 6 | 11 | 1 | 4 | 15 |
| Ability to identify priority health problems and propose solutions | 1 | 1 | 0 | 19 | 5 | 3 | 2 | 9 | 11 | 0 | 5 | 14 |
| Programming and Budgeting | | | | | | | | | | | | |
| Knowledge of budgeting guidelines and formats (ceilings, line items, costs, etc.) | 0 | 3 | 0 | 15 | 10 | 2 | 3 | 11 | 8 | 1 | 4 | 14 |
| Ability to estimate accurately the resources needed to implement the activities | 0 | 3 | 0 | 8 | 17 | 2 | 1 | 11 | 10 | 0 | 5 | 14 |
| Ability to integrate all sources of funds (Treasury, donor, etc.) into the overall budget | 0 | 2 | 0 | 8 | 14 | 4 | 4 | 5 | 11 | 0 | 3 | 14 |
| Ability to defend the budget before council authorities | 1 | 1 | 0 | 16 | 11 | 0 | 6 | 11 | 5 | 0 | 5 | 11 |
| Procurement | | | | | | | | | | | | |
| Knowledge of the procedures proposed by the procurement directive | 1 | 2 | 0 | 9 | 13 | 4 | 1 | 12 | 10 | 0 | 2 | 15 |
| Ability to organize local tenders valued at more than 30,000 Birr | 0 | 2 | 0 | 13 | 10 | 3 | 3 | 9 | 9 | 0 | 3 | 14 |
| Financial Management/Accounting | | | | | | | | | | | | |
| Knowledge of the chart of accounts | 1 | 2 | 0 | 16 | 10 | 0 | 4 | 10 | 5 | 1 | 5 | 11 |
| Use of procedures for receiving, recording and safeguarding cash receipts | 2 | 1 | 0 | 16 | 10 | 1 | 3 | 11 | 8 | 2 | 3 | 13 |
| Use of procedures for properly documenting payments (invoices, time records, etc.) | 1 | 2 | 0 | 12 | 14 | 1 | 4 | 10 | 8 | 1 | 4 | 13 |
| Ability to prepare timely revenue and expenditure reports | 0 | 3 | 0 | 6 | 15 | 6 | 2 | 4 | 16 | 0 | 3 | 15 |