

Date: October 21, 2010

**PEMPAL Treasury Community of Practice Workshop
Implementation of BC & CoA
October 11 - 13, 2010**

The workshop took place in Dushanbe, Tajikistan from October 11 to 13, 2010.

Presentations from:

- **Mr. John Zohrab, Regional Fiscal Advisor, IMF**
- **Mr. Michael Parry, Public Finance Expert**
- **Ms Elena Nikulina, Senior Public Sector Specialist at the World Bank, PEMPAL Team Leader**

General appreciation and comments of participants

1. Event:

a.) Please give the workshop an overall rating 4, 58

Participants were asked to evaluate listed by scoring from 1 to 5, where 5 was the best.

b.) Did the workshop disappoint, meet, or exceed your expectations?

83, 33 % of participants answered “meet”, and **16, 67 %** said “exceed”.

Remarks:

- Accessibility and clearness of the materials at the sessions.
- The workshop gathered together real professionals. It was very interesting to find out their opinion on the workshop topic and to share the experience of work.
- We have received confirmations of the sways to solve the problems, received necessary recommendations.
- All the questions and answers were on the announced topics (budget classification, chart of accounts and their integration)
- Gave possibility to thoroughly study the experience of other countries, as well as to clarify problematic issues in very informal and friendly discussions.
- This workshop gave me opportunity to find out the ways of budget classification and chart of accounts integration.
- In general it was fine, but we would like to pay more attention to questions and answers.
- The workshop demonstrated the importance of budget classification, as well as showed the ways of their solution, problems and deficiencies of the transition process from cash to accrual accounting.
- It has become clear that integration of chart of accounts with budget classification is advantageous and important in any case.

- The seminar is very efficient, with presentations, specific examples, questions and answers sessions.
- The workshop made it possible to learn many new things about budget classification development, its integration with the chart of accounts, achievement of new countries in this area.
- This seminar was on the topic of our everyday work.
- All country presentations were very interesting.
- Participation at such workshops should be broadened by EU countries.
- This seminar gave answers to some of the questions, some answers remained unclear.

c.) What did you like best about the workshop and which elements of the course do you believe could be improved?

Remarks:

- I liked everything
- Activity in small groups. The organizers made all the elements of the workshop perfect.
- The experience of other countries. It would be useful if other countries would also share their mistakes and lessons learned.
- I liked how active the participants were, how competent they were during the discussions.
- Presentation of the countries, presentations of the experts and discussion in small groups.
- I extremely liked the way the workshop was organized, very intense program that gave us possibility to seriously cover the topics of the workshop.
- I liked presentations of all countries, as well as their discussions (question and answers, activity in small groups)
- Most of all I liked discussion of Chart of Accounts of Tajikistan in small groups.
- Participation of practitioners directly involved in reforms implementation. There were no irrelevant persons there.
- Activity of workshop participants, reports, PP presentations.
- I liked country presentations and activity in small groups.
- + all participating countries made presentations.
 - knowledge of the experts are purely theoretical.
- + discussions in the groups on the examples of one specific country, with recommendations.
- Presentations of the countries informed us about the situation in the countries.
- Discussions in groups.
- I liked practical sharing of experience with specialists from different countries about advantages and deficiencies in the area of integration of budget classification and chart of accounts.
- We will use the obtained information to improve our activity.
- I liked – all the countries made presentations, but it would be preferable if they were more detailed.
- To have more time for discussions in small groups.

d.) How do you rate the course duration?

89, 47 % of participants answered “about right” and **10, 53 %** “too short”.

Remarks:

- The duration of the course is the best.
- We had sufficient time to discuss the topics of the workshop.
- The topic was very well covered.
- The workshop was very thoroughly planned. We had enough time to study the experience of other countries and discuss problematic issues.
- I believe the objective of this event of the PEMPAL Treasury CoP was achieved. We had sufficient time for discussions.
- The duration is appropriate.
- In future it would be better to extend such events for at least 5 days.
- We had sufficient time to discuss the issues of budget classification and chart of accounts.
- Two and a half days is not enough.
- I propose to have three full days of work.
- The course is very intense, that is why it should be longer.
- Fine.

e.) How do you rate your participation in this event?

73, 68% of participants self-evaluated their participation as “average” and **26, 32%** as “high”.

f.) Did you feel enough time was allowed for questions and free class discussion?

Participants were asked to evaluate by scoring from 1 that stands for not enough to 5 that stands for enough.

3, 91

Remarks:

- Yes, sufficient time was given during the workshop. Answers to all questions were received.
- The time was sufficient. We had many discussions and we were also able to discuss some topics outside the general topic of the workshop.
- The answer was given in my response to Question 2.
- I would like a little bit more time to be allocated for discussions, as it is namely during the discussions we get the most practical information.
- There was a little bit short time for questions.
- Because all participants received answers to their questions.
- We did not have enough time to discuss all the issues.
- Unfortunately, there was not enough time for free discussions, as the schedule was very tight.
- We had enough time to cover everything.

g.) In your opinion, will you be able to apply the knowledge you have acquired at this course to your daily work?

Participants were asked to evaluate by scoring from 1 that stands for not at all to 5 that stands for completely.

3, 94

Remarks:

- Yes, as my daily work is connected with the Chart of Accounts.
- Yes, the obtained information will be very useful in mu future work.
- Since Kyrgyzstan is a little bit ahead other countries in reforms in the area of budget classification and Chart of Accounts, we can use only some experience of other countries (however, some aspects were extremely helpful).
- Our objective was to develop the unified chart of accounts, we had some problems with using two methods (cash and accrual), and we received necessary answers.
- The experience of other countries was presented in quite detailed way, as well as advantages of certain solutions. The obtained information will be very useful for the development and improvement of our unified chart of accounts.
- All comments to our presentation were well-grounded and we are very grateful to the participants for this. We will use all the information obtained at the seminar in our future work.
- This specific was very useful as it revealed deficiencies in the Chart of Accounts of Tajikistan.
- The workshop has sufficiently covered the topic of Chart of Accounts and Budget Classification.
- In our daily work we constantly use budget classification and chart of accounts.
- The topic of the workshop is directly related with the reforms that are being implemented in our country.
- The experience gained at the workshop will be definitely used in practice when we have to solve similar problems in our country.
- In the area of budget classification integration with the chart of accounts.

2. Event delivery

a.) Please read the following statements, and tell us if you agree or disagree with them?

Participants were asked to evaluate listed from 1 that stands for strongly disagree to 5 that stands for strongly agree.

- 1.) I learned from the experience of other participants in the course. **4, 21**
- 2.) Course participants had about equal levels of knowledge/experience coming into course. **3, 53**
- 3.) The course devoted enough time to practical exercises or projects. **3, 84**
- 4.) The level of the course was appropriate for a person with my experience and knowledge. **4, 11**

5.) The course covered appropriate number of topics for the amount of time allocation. **4, 11**

6.) The course addressed the issues that are important to my work. **4, 32**

3. Event administration

a.) In my opinion the organization of the seminar was:

The participants were asked to evaluate listed from 1 that stands for low to 5 that stands for high. **4, 79**

b.) The quality of pre-event administration was:

The participants were asked to evaluate listed from 1 that stands for low to 5 that stands for high. **4, 63**

c.) Did you receive syllabus and event information in sufficient time before the event for them to be useful?

89, 47% of participants answered "Yes", **10, 53 %** answered "No".

d.) Did you receive practical information (about the accommodation and other facilities, etc.) prior to the event?

84, 21 % of participants answered "Yes", **15, 79 %** answered "No".

e.) The overall quality of event administration (staff responsiveness etc.) was?

The participants were asked to evaluate listed from 1 that stands for low to 5 that stands for high. **4, 42**

Remarks:

- We could address the staff on absolutely all matters.
- All the materials were presented. The time given for presentation was observed. The seminar was designed very professionally.
- The workshop was organized at the highest possible level, and I would extend my special thank to the organizers and the hosts.
- I would like to thank all organizers of the workshop, as well as the hosts. Everything was the highest level. We are looking forward to further cooperation.
- The staff efficiently responded to all our needs.
- In preparation of the information.
- Efficient entering of modifications into the PP presentations, dissemination of additional materials, interpretation and translation – everything is very efficient.

f.) Suggestions to improve the (content/approach of the) seminar:

Remarks:

- To organize such workshops more frequently which will facilitate successful implementation of the reforms.
- When invitations are sent, the participants should be recommended to limit their presentations only by discussion on the specific topics and give a chance to speak to every participant.
- To allocate more time for discussions of problematic issues in small groups.
- To pay attention to the discussion of the topics in small groups.
- THANK YOU!
- It would be probably useful to add bilateral meeting format. It would allow to better study the experience of a particular country.
- Such workshops on burning issues should definitely be organized. There are also needs for more thorough study and experience sharing on this topic. In future, the treasury system issues should be discussed in the framework of budget policy improvement and recommendations of international organizations.
- With the aim of getting full picture of accrual accounting practical exercises should be organized on accounts correspondence, filling in the registries, generation of reports and reconciliation of data from financial statements with types (forms) of financial statements and budget reports.
- On the first day, to have a sightseeing tour in the city where event is held.
- To have more time for the workshop.
- To invite practicing expert (direct specialists of the system).
- More practical experience of other developing countries.
- At the workshop, we studied the experience of the countries participating at the seminar. We would also like to study the experience of other countries that have positive (negative) experience in the discussed areas.
- I propose to broaden the number of participating countries.