

PEMPAL TCOP WORKSHOP IN MONTENEGRO FEEDBACK

SURVEY

On November 10-12th, 2014, the PEMPAL TCOP workshop in Podgorica, Montenegro, took place.

After the event, the on-line survey in three languages was created on the base of the standard set of questions developed by Secretariat. The aim of the survey was to receive event feedback and to learn plans for the future.

Link to the survey – <https://ru.surveymonkey.com/s/M7BQWZS>

The survey started to collect responses on November 21 and finished on December 04, 2014. Invitations to take part in the survey were sent to all participants of the event. We sent 40 invitations.

28 persons started to response to the survey. From these 28 responses – 4 was from the resource persons, 1 was from invited expert and 20 from the representatives of PEMPAL countries (3 persons did not indicate who they were).

In this report, we analyze all 28 responses. For further calculation, we take this quantity as 100%.

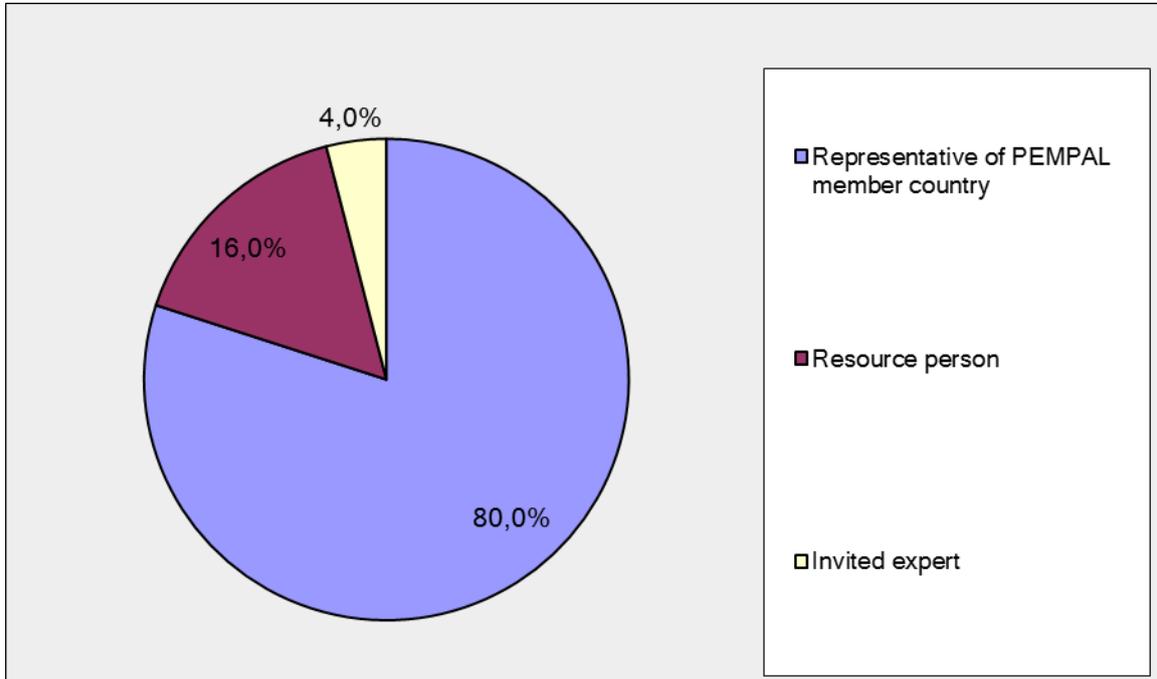
All these responses will be included in the general Feedback Event Database.

The questionnaire comprises five parts: About the Respondent, Event Delivery, Event Administration, Overall Impression, and Recommendations for the Future. There are a total of 29 questions in the survey.

ABOUT THE RESPONDENT

Q1 You are...

25 (89.3%) respondents gave answers. Among them: 20 representatives of PEMPAL countries, 1 invited expert and 4 Resource persons. 3 persons did not indicate who they were.



Q2. Was this your first participation in a PEMPAL event?

26 respondents (92.9%) answered this question. And 73.1% of them replied “No”.

Answer Options	Response Percent	Response Count		
		all	representatives	Resource persons ¹
Yes	26,9%	7	5	1
No	<u>73,1%</u>	<u>19</u>	<u>15</u>	<u>4</u>

Q3. How many PEMPAL events have you attended before?

This question was seen only by those respondents who chose “No” in the previous question. 19 respondents answered this question.

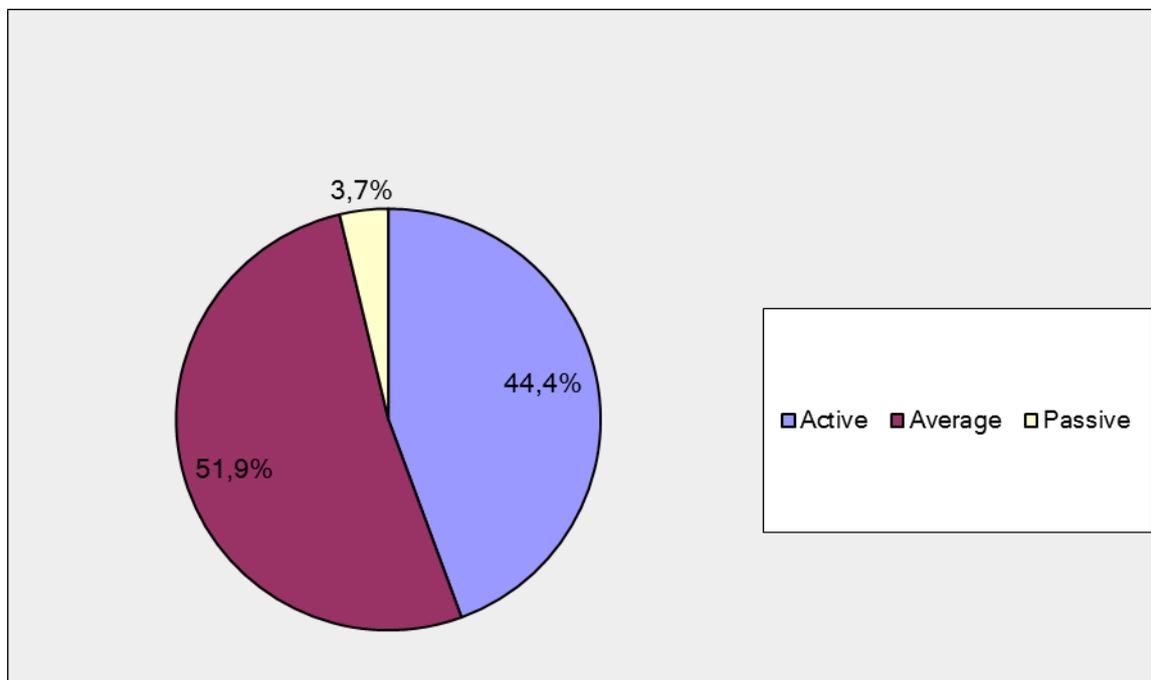
1-2	3-4	5-6	more than 6	Response Count
7	2	2	<u>8</u>	19

¹ Here and after - Resource persons plus the invited expert

PART I EVENT DELIVERY

Q4. How do you rate your participation in this event?

27 (96.4%) answers were given. 12 respondents think that their participation in the event was 'Active'. 14 respondents think that their participation was 'Average'. 1 respondent chose the option "Passive".



Among them:

4 resource persons were "Active" and 1- "Passive"

7 representatives of PEMPAL countries were "Active", 13 - "Average".

Q5. How do you rate the Podgorica event duration overall?

27 respondents (96.4%) answered this question. And most of them rated the event duration in a positive way.

Answer Options	Response Percent	Response Count		
		all	representatives	Resource persons
Too short	7,4%	2	2	0
About right	<u>92,6%</u>	<u>25</u>	<u>18</u>	<u>5</u>
Too long	0,0%	0	0	0

Q6. How much do you agree with the following statements about the participants of the event? (Please rate each item):

25 respondents (89.3%) replied to this question.

Answer Options	1 strongly disagree	2	3	4	5 Strongly agree	Response Count	Average
a) The level of the event was appropriate for a person with my experience and knowledge	0	0	1	9	<u>15</u>	25	<u>4,6</u>
b) I learned from the experience of other participants in the event	0	0	5	4	<u>16</u>	25	4,4
c) Participants had about equal level of prior expertise relevant to the event topics	0	<u>2</u>	7	<u>9</u>	7	25	<u>3,8</u>
d) Content of presentations, hand-outs and other materials were appropriate for a person with my level of knowledge	0	<u>1</u>	1	8	<u>15</u>	25	4,5

Q7. Describe your own level of expertise, as compared to that of other participants?

15 comments were left.

2 respondents think that all participants have different expertise: For example: ” *Everybody has different knowledge.*” And “*All of us have different expertise because of specifics of our country, but experience exchange will help to implement some recommendations and other countries practice in our country.*”

2 respondents wrote that they have a lack of expertise. For example: “*As our country is on a transitional period everything is new for us. And we do not have any experience. It is important for us to learn knowledge and improvements of other countries*”

4 respondents thought that their level of expertise is equal to others. “*We are all from Ministries of Finance, so we were more or less at the same level.*”

1 respondent rated their level of expertise as high comparing to that of other participants. «*My level of expertise in Public sector accounting is above average, I think.*»

3 respondents did not mention the level of expertise of the participants. For example: “*I found the meeting very informative. As an observer I thought it was appropriate not to be too active in the meeting.*”;

Other described their expertise as adequate to the event, For example: “*Satisfactory, but there were a lot of experts in the areas we covered.*” *I work in the Sector for accounting and financial affairs in the Ministry of finance of Republic of Macedonia and we work more on the accounting on the assets and inventory of the Ministry. I think that the participants who work in the state treasuries in their countries could include more in the debates and share the experience of the way the Treasury works and the problems they confront with about the assets and inventory in the public sector.*”

Q8. What have you learned from other participants?

19 informative comments were left.

9 respondents wrote that the experience exchange was very useful for them. For example: *“Issues and problems faced both by individual countries and as a whole.”* And *“We had time to discuss with other participants and share the experience with them about all the problems and future plans we have, so I can say it was very productive meeting and it gave us time so think and share our points of view”*.

2 respondents mentioned that *“Everything I heard during the event was very useful”*.

Here are some quotations from the rest 8 comments:

1. *I have learnt treasury institutional arrangements of the host country and accounting reform activities from other countries.*
2. *My country is in the same position with Montenegro as a candidate country for the EU members. By presentations I learned that Treasury has prepared a strategy and action plan to move in accrual basis accounting in based of methodology ESA/GFSM for reporting to EUROSAT which is mandatory for EU member countries. They have required improvement in legislation, automated treasury system, asset registry and staff training with the priority in the first step for responsible managers' training and then accountants' training*
3. *We learned about IPSAS implementation in Russia, Georgia and Tajikistan .*
4. *Other participants were at a more advanced stage of preparation and implementation of the accounting system transformation.*
5. *The workshop on public asset accounting was particularly useful to me.*

Q9. How much do you agree with the following statements about the content design of the event? (Please rate each item):

27 respondents (96.4%) replied to this question.

Answer Options	1 strongly disagree	2	3	4	5 Strongly agree	Response Count	Average
a) The event agenda was properly planned	0	0	0	5	<u>22</u>	27	<u>4,8</u>
b) The content of the event was properly prepared	0	0	<u>1</u>	4	<u>22</u>	27	<u>4,8</u>
c) The event addressed issues important to my work	0	0	<u>1</u>	8	<u>16</u>	25	<u>4,6</u>
d) The event covered a right number of topics for the amount of time available	0	0	0	8	<u>19</u>	27	4,7
e) The topics for the group discussions were relevant	0	0	0	4	<u>22</u>	26	<u>4,8</u>
f) Presentations made during the event were relevant and useful	0	0	<u>1</u>	7	<u>19</u>	27	4,7
g) Enough time was reserved for questions to speakers	0	0	0	8	<u>19</u>	27	4,7

3 comments were left: 2 of them are positive. For example: *“This event was extremely useful and, if possible, such events should be organized more frequently.”*

But 1 comment consists some criticism: Here and after pieces of critical feedback are underlined. *“It was not enough time for learning about Montenegro experience. It would be better to have excursion to Montenegro MoF.”*

Q 10. How do you appreciate the idea of including in the agenda of the 1st day of the workshop the hosting country presentations on the role and functions of the treasury and public sector accounting reforms?

27 responses (96.4%) were left.

1 Bad idea	2	3	4	5 very good idea	Response Count	Average
0	0	0	5	<u>22</u>	27	4,8

Representatives of PEMPAL countries

1 Bad idea	2	3	4	5 very good idea	Response Count	Average
0	0	0	3	<u>16</u>	19	<u>4,8</u>

Resource persons + invited expert

1 Bad idea	2	3	4	5 very good idea	Response Count	Average
0	0	0	2	<u>3</u>	5	4.6

Q 11. Please, comment what you liked or not liked about the 1st day of the workshop program.

19 comments were left.

4 of them was comments like “Everything was as planned which was good” , “The first day of the event was very good organized, I wouldn't change anything.”

8 participants liked Montenegro presentations. For example: “I appreciate the General Director and Marija Popovic presentations as comprehensive and relevant one, giving us a broader pictures of treasury operations, functions, responsibilities and accountability.” and “I liked very much when the head of the treasury gave an amiable welcome speech and answered to all the questions in a high professional way.”

3 participants liked possibility to ask questions and time for them: “Montenegro presenters were particularly good at fielding questions and clearly were well prepared for the workshop”. And “It was enough time for questions”. “The presentations itself were short, but the interest from the participants was very high, so they asked questions very actively, and continued asking questions afterwards, which is great”

There is 2 comments with criticism:

I could not to get answers to all my practical questions.

The organization of the first day was excellent, although it was quite exhausting, so perhaps the event should be shortened by at least one hour.

Q12. The meetings of three thematic working groups have been held during the Tbilisi event. Which group did you join during the event?

26 respondents (92.9%) answered to this question.

Answer Options	Response Percent	Response Count		
	all	all	representatives	Resource persons
On Accounting Standards	19,2%	5	4	<u>2</u>
On Accounting of public assets	38,5%	10	7	1
On Financial reporting consolidation	<u>42,3%</u>	<u>11</u>	<u>8</u>	1

Q13. Please rate the level of your satisfaction with the activity of the thematic group you were involved in Podgorica?

27 (96.4%) responses were received.

1 extremely unsatisfied	2	3	4	5 very satisfied	Response Count	Average
0	0	1	8	18	27	4,6

Representatives of PEMPAL countries

1 extremely unsatisfied	2	3	4	5 very satisfied	Response Count	Average
0	0	1	6	12	19	4,6

Resource persons + invited expert

1 extremely unsatisfied	2	3	4	5 very satisfied	Response Count	Average
0	0	0	2	3	5	4,6

Q 14. How much do you agree with the following statements about the outcomes of the event? (Please rate each item):

26 responses (92.9%) were left.

Answer Options	1 strongly disagree	2	3	4	5 Strongly agree	Response Count	Aver age
a) The participants have got comprehensive information on the public sector accounting practices of Montenegro and reforms planned in this area	0	0	1	9	16	26	4,6
b) The participants have got comprehensive information on the progress achieved by the three TCOP thematic groups on public sector accounting	0	0	1	9	16	26	4,6
c) Thematic group you were involved in made good progress in Podgorica towards achievement of its objectives	0	0	1	11	14	26	4,5
d) Further activities of the group agreed on in Podgorica present interest for you	0	0	3	2	20	25	4,7

Representatives of PEMPAL countries

Answer Options	1 strongly disagree	2	3	4	5 Strongly agree	Response Count	Aver age
a)	0	0	1	8	10	19	4,5
b)	0	0	1	8	10	19	4,5
c)	0	0	1	9	9	19	4,4
d)	0	0	2	1	16	32	4,7

Resource persons + invited expert

Answer Options	1 strongly disagree	2	3	4	5 Strongly agree	Response Count	Average
a)	0	0	0	1	<u>4</u>	5	<u>4,8</u>
b)	0	0	0	1	<u>4</u>	5	<u>4,8</u>
c)	0	0	2	2	<u>3</u>	5	4.6
d)	0	0	1	1	<u>2</u>	4	<u>4,3</u>

11 comments were left.

Here are some quotations:

“Since this was the first time I participated in the thematic group on public asset accounting, I would like to continue to be involved in it since the project of establishing the State Property Registry is in progress in Montenegro and we shall be faced with numerous dilemmas and issues, so I believe that the experience of others would be very useful to us.”

“It was apparent that the standards group has active participants who could learn from each other and from other member countries. The topic is high on their agenda.”

Most of the comments were positive but there are some negative ones.

“In our subgroup needed (preferred) participants did not participated.”

“The great work on assets accounting in public sector but there are still some non-solved questions. Generally, assets accounting in public sector is a very ‘broad’ theme which needs constant work and improvement.”

Some comments consist suggestions:

“The assets group maybe coming towards a natural end point and further activities should be linked to specific tangible outputs for countries, otherwise additional meetings and VC may not be useful.”

PART 2 EVENT ADMINISTRATION

Q 15. Please rate the quality of the organization and administration of the event:

Answered question – 26 (92.9%). Most of the ratings are not negative.

Answer Options	1 low	2	3	4	5 high	Response Count	Average
Quality of organization							
choice of venue	0	0	0	4	<u>22</u>	26	4,8
travel arrangements	0	<u>1</u>	<u>1</u>	3	<u>21</u>	26	4,7
event logistics	0	0	0	4	<u>22</u>	26	4,8
Quality of administration (staff responsiveness, written communication, participant registration, etc.)	0	0	0	3	<u>22</u>	25	<u>4,9</u>

Representatives of PEMPAL countries

Answer Options	1 low	2	3	4	5 high	Response Count	Average
Quality of organization							
choice of venue	0	0	0	4	<u>15</u>	19	<u>4,8</u>
travel arrangements	0	<u>1</u>	<u>1</u>	2	<u>15</u>	19	4,6
event logistics	0	0	0	3	<u>16</u>	19	<u>4,8</u>
Quality of administration (staff responsiveness, written communication, participant registration, etc.)	0	0	0	3	<u>15</u>	18	<u>4,8</u>

Resource persons

Answer Options	1 low	2	3	4	5 high	Response Count	Average
Quality of organization							
choice of venue	0	0	0	0	<u>5</u>	5	<u>5,0</u>
travel arrangements	0	0	0	1	<u>4</u>	4	4,8
event logistics	0	0	0	1	<u>4</u>	5	4,8
Quality of administration (staff responsiveness, written communication, participant registration, etc.)	0	0	0	0	<u>5</u>	5	<u>5,0</u>

There were left 8 informative comments. 5 of them are comments like “Everything was on a high level!”.

Other comments:

“Rain should not be allowed!” “A small comment that should be taken into account. When organizing travel to and from the host country (in case of transfer flights if there are no direct flights) it would be a good idea to organize, if possible, adequate breaks between the flights. For example, when returning from Montenegro, the flight to Vienna was delayed and we almost missed the connecting flight.” “Workshop organization was on a very high level, everything was organized clearly and cohesively. Only the simultaneous interpretation of some terms by different interpreters was not clear. Please note the quality of interpretation especially of financial terms is very important as sense and contest of presented information could be lost. Thank you for understanding!” «The taxi driver was not there when I arrived to Podgorica, had to call and wait for some time. On the way back, the breakfast boxes were not available at the reception (as announced). Otherwise everything's fine.»

Q 16. Did you receive agenda and event information in sufficient time before the event for them to be useful?

26 (92.9%) answers were given. And 100% responses were “Yes”

Q 17. Did you receive practical information (about the accommodation and other facilities, etc.) prior to the event?

26 (92.9%) answers were given. 100% of them are “Yes”.

Q18. Are you satisfied with the quality of simultaneous interpretation provided during the event?

26 (92.9%) answers were given.

Answer Options	1 low	2	3	4	5 high	Response Count	Average
	0	0	1	12	<u>13</u>	26	4,5

Representatives of PEMPAL countries

Answer Options	1 low	2	3	4	5 high	Response Count	Average
	0	0	1	<u>9</u>	<u>9</u>	19	4.4

Resource persons + invite expert

Answer Options	1 low	2	3	4	5 high	Response Count	Average
	0	0	0	<u>3</u>	2	5	4,4

6 comments were given.

1. *The quality of simultaneous interpretation can be rated as “good”. It’s clear that simultaneous interpretation to more than 2 languages is not easy.*
2. *I have a feeling that the translation from Croatian into English into Russian was sometimes not quite accurate*
3. *“Not all of the interpreters made interpretations of the good quality, It is necessary to check that, take actions, probably to evaluate every interpreter (questionnaire for participants)”*
4. *The interpreters do a fantastic job! Some technical terms may be confusing participants and these need to be carefully monitored*
5. *There was a moment of technical problem.*
6. *Some interpreters were not completely denounced the essence of the given information*

Q19. Are you satisfied with the quality of written translation of event materials?

26 (92.9%) answers were given.

Answer Options	1 low	2	3	4	5 high	Response Count	Average
	0	<u>1</u>	<u>1</u>	9	<u>15</u>	26	4,5

Representatives of PEMPAL countries

Answer Options	1 low	2	3	4	5 high	Response Count	Average
	0	0	<u>1</u>	6	<u>12</u>	19	<u>4,6</u>

Resource persons + invited expert

Answer Options	1 low	2	3	4	5 high	Response Count	Average
	0	<u>1</u>	0	<u>3</u>	1	5	<u>3,8</u>

3 comments were given. 2 of them are about written translation.

1. *There were problems with the translation of the Consolidated Reporting draft guideline sections. Translators should refer to the PEMPAL glossary when translating technical terms. This could be achieved automatically and consistent translation facilitated by using translation support software e.g. Metatexis*
2. *All information was clear and understandable*

PART 3 OVERALL IMPRESSION

Q20. Did the event disappoint, meet, or exceed your expectations?

26 (92.9 %) participants answered the question.

Answer Options	Response Percent	Response Count		
		all	representatives	Resource persons
Disappoint	0,0%	0	0	0
Meet	84,6%	22	18	3
Exceed	15,4%	4	1	2

Q21. What did you like best about the event?

17 comments were left. All of them are valid.
Participants like different aspects of the event:

There was 1 comments: *"I liked everything about our meeting in Podgorica. It was good enough for my expectations and I am looking forward on next meetings with the same or even better quality and productivity"*.

Organization was mentioned in 6 comments. For example: *"I liked the organization most, everything was well planned, so every single moment was utilized well."*

Host country and its presentations were mentioned in 3 comments. For example – *"...host country contributions were of the highest standard."* and *"...Montenegro Treasury system and their effectiveness in reform implementation and quality."*

Participants like to **share experience with colleagues** (mentioned 2 times) For example: *"Interaction with member countries and opportunities to learn what's going on in their countries, which can be useful for others"*

Active participation and good atmosphere s were mentioned in 4 comments. For example: *"All participants were already so familiar with each other, that have become like family and loved ones. The atmosphere throughout the event was very friendly and welcoming."*

"Work in thematic groups" was mentioned twice.

Q22. What did you not like most about the event?

9 comments were left. 3 of them is comment: *"There is no such thing"*. For example: *"I cannot think of anything that I would mention as something I did not like."*

1. *It would have been good to have more action planning following the discussions.*
2. *Most "bad" in the event (if it can be called such) , was waiting for connecting flights at airports.*
3. *Not all participants was active or participate for the first time or not in their area ... the language barrier "*
4. *The hotel struggled to manage the unusually warm temperatures making things somewhat uncomfortable in the rooms*
5. *I liked the social program most of all.*
6. *Too much food :)*

Q23. Do you plan to brief your colleagues about the event?:

25 (89.3%) participants answered the question. And 96% of them (24) responded “Yes”. 1 respondent (from resource persons) chose the option “No”.

Q24. How do you plan to brief your colleagues?

Answered question – 22. Most of respondents was going to share materials.

Answer Options	Response Percent		Response Count	
	all	all	representatives	Resource persons
Share materials	<u>72,7%</u>	<u>16</u>	<u>13</u>	<u>2</u>
Make a presentation	18,2%	4	4	0
Prepare a back-to-office report	45,5%	10	9	1

3 comments were given:

1. *I shall brief them orally about the experience, impressions, I shall share with them the materials that are of interest to them*
2. *Prepare a summary report of the event*
3. *I have sent a note to high management on the Treasury development in Montenegro and on the action plan that I've proposed for treasury development toward accrual basis accounting in my country.*

Q25. How much do you agree with the following statement?

25 respondents (89.3%) answered this question. Average rating is positive.

Answer Options	1 not at all	2	3	4	5 completely	Response Count	Average
I will be able to apply the knowledge acquired at this event to my work	0	0	<u>4</u>	8	<u>13</u>	25	4,4

Representatives of PEMPAL countries

Answer Options	1 not at all	2	3	4	5 completely	Response Count	Average
	0	0	<u>4</u>	5	<u>10</u>	19	4.3

Resource persons+ invite expert

Answer Options	1 not at all	2	3	4	5 completely	Response Count	Average
	0	0	0	1	<u>3</u>	4	<u>4.75</u>

Q26. How can you apply the acquired knowledge?

15 comments were left. Here are some of them.

- 1. In the course of my participation in the improvement in business processes in my ministry, many ideas and useful comments will be applied.*
- 2. Acquired knowledge will be applied in the process of preparation of Strategy of State Finance Reforming..*
- 3. I will use the discussion points from the Thematic group meetings during the assets accounting related standard implementation.*
- 4. This implementation is depend by the changes in the legislation to moving gradually to accrual basis accounting and configuration of the automated treasury system based on methodology IPSAS/GFSM*
- 5. If I participate in preparing legislative amendments, we shall consider the experiences and documents prepared by other countries.*

Q27. Overall, my satisfaction with the event was...

Answered question – 25 (89.3%). There were no negative answers.

1 not satisfied	2	3	4	5 highly satisfied	Response Count	Average
0	0	1	7	<u>17</u>	25	4,6

Representatives of PEMPAL countries

1 not satisfied	2	3	4	5 highly satisfied	Response Count	Average
0	0	1	6	<u>12</u>	19	4.6

Resource persons+ invited person

1 not satisfied	2	3	4	5 highly satisfied	Response Count	Average
0	0	0	0	<u>4</u>	4	<u>5.0</u>

PART 4 RECOMMENDATIONS FOR THE FUTURE

Q28. Do you have any suggestions to improve the content, approach and other aspects of such events in future:

9 comments were left, and 6 of them consists suggestions.

1. *May be useful to look at how to generate demand in the financial information produced as a result of the financial management reforms - particularly parliamentarians and senior public sector officials.*
2. *"Involve more consultants and independent experts, for example, we want to implement IPSAS operating system, it would be good to invite experts from the International Federation of Accountants to discuss all interested question. It would help to be translate theory into practice "*
3. *" expand the scope of activities. There are so many areas in Treasury !"*
4. *These events should be longer and maybe it could be an event dedicated only to the standards because this topic is crucial for all other activities and is a base for the property evidence and for the consolidation too*
5. *It is possible to develop TCOP single instruction, but take into account the particularities of each country.*
6. *I would like to learn the best practices in accounting reform not only of the PEMPAL-member countries, but namely those countries which have succeeded much in this direction (UK, France, the Netherlands, Australia, and others.).*

Q29. Are there any other products, research or services useful for your work that PEMPAL could provide?

8 comments were left and 7 of them are informative.

1. *" Can act as a platform for professional communication of professionals from different countries with representatives of the international organizations. Cooperation with the international organizations directly through PEMPAL would increase trust to PEMPAL-member countries from the side of the developed countries and international organizations, this platform would be able to increase the efficiency of use of the knowledge gained from the workshops. "*
2. *It would be very interesting and useful to learn about the other countries experiences on revenue forecasting in the treasury system.*
3. *The opportunity to reflect on visual materials furnished in the form of books, albums from each CoPs and circulated throw PEMPAL members.*
4. *Such topics as: "Management of liquidity and cash planning." are very important for us. If possible I would like to have such thematic groups. I believe this subject is important not only for our country, it is important for the other participating countries too.*
5. *Provide to participants more materials (new information) on Treasury.*
6. *The research team of TCOP with the precious professional advice is a valuable asset for us*
7. *I would like to know more about the experience of countries that have implemented national standards of accounting and reporting, and what are the advantages and distinct national standards from IPSAS*