

Public and Private Finance for Development

2017 Annual Report – summary of 2017 Activities and update on progress until April 2018 for the mid-term project evaluation

TOTAL PPF EXPENSE:

2017: 425,769.72 USD

2018 (April): 137,123.42 USD

Output 1: Public Finance for Development Programme (000103519)**CAPACITY DEVELOPMENT FOR PROGRAM-BASED BUDGETING IN MOLDOVA****Beneficiary:** Ministry of Finance of Moldova, central and local public authorities**Project phase 4:** May 2017 – ongoing**Resources:** 8 experts**Total 2017 expense:** 106,408.63 USD**Total 2018 expense:** 11,081.33 USD

Project objective: support the Ministry of Finance of the Republic of Moldova in implementation of program budgeting (PBB) in the government of Moldova and to create conditions for sustainable capacity development for PBB, including for monitoring and evaluation of program budgets in central and local public administration of Moldova (CPAs and LPAs).

The following project activities were implemented in phase 4:

1. Targeted capacity building for PBB - quality reviews of program budgets and on-the-job trainings

ACTIVITY	2017	
	Central public authorities	Local public authorities
QUALITY REVIEWS OF PROPOSED PROGRAM BUDGETS	4 CPAs - Ministry of Justice, State Chancellery, Ministry of Economy, Medical Insurance House	5 LPAs Level I (communities) - Causeni, Colonita, Hincesti, Straseni, Truseni
Outputs	Review of the quality of goals, objectives and performance indicators, assessment of compliance with PBB methodology, including linkages to national policies, sector strategies and local development plans. Recommendations for improvements of program budget structures.	
Results	Quality of program budgets and their compliance with PBB methodology improved. Capacities of CPAs and LPAs specialists improved to effectively apply PBB methodology in the budget preparation process.	
ON-THE-JOB TRAININGS	N/A	4 LPAs Level II (raions) Cimislia, Floresti, Taraclia, Ungheni
Outputs	Report on observations from on-the-job trainings and summary recommendations for improving program budget structures Assessment of organization process relevant to program budgeting, roles and responsibilities of actors, recommendations for improvements Awareness workshop for senior managers on PBB concept	
Results	Quality of program budgets and their compliance with PBB methodology improved. Capacities of LPAs specialists improved to effectively apply PBB methodology in the budget preparation process. Awareness of senior managers about the use of program budgeting as a decision-making tool increased.	

The above activities were implemented in the period from May to August 2017. Satisfaction survey is included in Annex 2.

2. Capacity building and institutional strengthening of MF MLD for spending reviews

Key UNDP project experts previously engaged in PBB project in Moldova participated in the IMF mission on introducing spending reviews in Moldova on 24 Jan - 7 Feb. 2018 with the objective to familiarise with the IMF approach for conducting spending reviews and contribute to IMF capacity building. The mission was used to plan further steps to support the actual pilot spending review in the education sector and for Slovak experts to discuss with MF Moldova and EU PFM project team the strength and weaknesses of the current PBB methodology.

Progress in planning next phase:

Restructuring at the Ministry of Finance of Moldova as part of the major public administration reform resulted in changed priorities, which were communicated to UNDP in October 2017. These were incorporated into the implementation plan, which was discussed with MF Moldova (State Secretary for Budget Affairs) and the ministry confirmed the interest in continuation of cooperation, including the extending its scope to spending reviews in cooperation with IMF and taking over follow up activities after the larger EU PFM project ends in November 2018. A need to review the PBB methodology and find improvements for its application in practice, especially its use for decision making was identified and the Slovak experts are supposed to work with EU PFM project team on this task.

Meantime, the cooperation with IMF was established and the UNDP (Slovak) experts were offered an opportunity to join the 2-week IMF mission in Jan-Feb 2018 (see activity 2 above) to introduce spending reviews in Moldova. The launch of actual pilot spending review in the education sector was postponed on the request of MF Moldova to start in June 2018. The joint UNDP-IMF proposal and a revised implementation plan for PBB project were prepared by the Project manager and handed over to UNDP Moldova to continue negotiations of the planned project activities with the MF Moldova.

CAPACITY DEVELOPMENT FOR PUBLIC SECTOR ACCOUNTING AND REPORTING IN MONTENEGRO

Beneficiary: Ministry of Finance of Montenegro

Phase 4: October 2017 - ongoing

Resources: 1 Slovak expert

Total 2017 expense: 6,969.23 USD

Total 2018 expense: 7,044.76 USD

Project objective: *support the Ministry of Finance of Montenegro in developing capacities for gradual transition to accrual accounting.*

Progress in planning next phase:

UNDP Accounting project

Activities of phase 3 were completed and final deliverables were submitted to MF Montenegro in January 2017.

The implementation plan for 2017-2018 was prepared and discussed with MF Montenegro in several rounds, most recently in January 2018, for relevance and timing of all activities, specification of outputs and coordination with other donors' projects. The project team communicated, already in phase 3, with PFM Regional Advisor based in CEF on coordinating project activities with the work of IMF experts, especially in relation to developing the MF MN Action plan to implement the Strategy for transition to accrual accounting.

Project phase 4 started in October 2017 after contracting a senior consultant. The Consultant conducted 4 missions until April 2018, including speaking at the Regional Conference on Transition to Accrual Accounting in January 2018 in Podgorica. The conference was organized by the Centre of Excellence in Finance (CEF) based in Ljubljana. A joint meeting of CEF, IMF and UNDP with MF Montenegro on reviewing the planned activities, coordination and cooperation among donors to support the transition process to accrual accounting took place in January 2018. At present, UNDP PM is discussing a proposal from CEF on the next phase of the public accountants' certification training and additional capacity building activities to be supported from PFD programme.

Bilateral discussions between MF SR and MF Montenegro

A letter from the finance minister of Montenegro was sent to the finance minister of Slovakia in April 2017 to express the interest in broadening cooperation on PFM reform implementation. Besides public-sector accounting and reporting, two additional areas were mentioned as priorities: i) tax policy reform and tax administration; ii) public administration reform on local government level. The visit of the Slovak finance minister in Montenegro in July 2017 resulted in agreement to provide to MF Montenegro a sector budget support of 1 mil EUR with associated technical assistance, preferably in tax policy and

administration. A technical MF SR expert mission (without participation of UNDP) to MF Montenegro took place on 8-10 November 2017 with the following objectives:

- Learn about the priorities of Ministry of Finance of MN in tax policy and tax administration;
- Share good practices of the MF SR/Fiscal Administration with the respective technical experts from Montenegrin counterpart institutions/departments.
- Identify the needs of the MF MN/Tax Administration MN in tax policy/administration/PFM to decide on the form of the bilateral assistance and develop a systematic knowledge-exchange project;
- Discuss possible budget support arrangements.

At present MF SR continues bilateral communication with MF MN on specification of areas for technical assistance to be channelled through UNDP. UNDP Montenegro was regularly informed about progress and was requested recently to step in to facilitate specification of needs in the area of i) gambling and taxing and ii) property register, which were indicated by MF MN as priorities.

SUPPORT TO PFM IMPLEMENTATION IN SERBIA

Beneficiary: Ministry of Finance of Serbia

Total 2017 expense: 11,418.56USD

Total 2018 expense: 0

Progress in needs identification and planning the project:

A preliminary needs assessment based on a questionnaire was initiated in August 2016 to collect information from key donors active in PFM area in Serbia. This was followed by the PFD management mission in October 2016 to discuss priority areas of cooperation with the Ministry of Finance of Serbia and coordinate activities with other donors. MF Serbia prioritized cooperation in two areas: public internal financial control and internal audit (with focus on central government and complementary to the assistance provided by UNDP Serbia on local level) and EU funds management (with focus on overall management and strategic direction).

A study visit of MF Serbia (Department for International Cooperation and European Integration, Department for Internal Control and Internal Audit, Budget Department/10 participants+2 from UNDP Serbia) at MF SR took place on 1-3 March 2017 with the objective to i) identify the needs of the Ministry of Finance of Serbia in the area of public finance management to further develop the medium-term knowledge-exchange project; 2) provide a comprehensive overview of MF SR tasks and responsibilities before Slovakia's accession to the EU and at present; 3) discuss and share good practices with the Department for International Cooperation and European Integration to help respective MF Serbia dpt. to rationalize its workload and improve effectiveness.

A letter was sent in April 2017 by the finance minister of Serbia to the finance minister of Slovakia outlining the areas of interest for future cooperation (EU accession process, incl. management of EU Structural Funds, fiscal decentralization, IT support for budget planning and execution, diagnostic methods in the health sector).

A technical expert mission from the MF SR (without participation of UNDP) to MF Serbia, with participation of state secretaries from both ministries, took place on 16-17 October 2017. This was followed by the iterative exchange of proposals for cooperation areas between ministries out of which the following areas are currently included in the Action plan to be signed by both ministries – i) EU structural and investment funds management and ii) public-sector accounting. In the meantime, MF SR decided that the technical assistance will be channelled through UNDP. As a next step, the Action plan and project implementation issues will be discussed with UNDP Serbia.

Knowledge sharing, dissemination of information and improving outreach

In 2017, the comprehensive Communication Action Plan was prepared with support of the UNDP colleagues in Romania. They also produced a promotional brochure that was printed out and distributed to partners and stakeholders. A communication consultant was contracted in January 2018 and prepared a detailed action plan to be implemented in 2018-2019 that was approved by MF SR and UNDP (it is in M&E folder). Communication activities continue, and procurement of complex multimedia support is under way in 2018.

UNDP Vetted Experts Roster in Public Finance

In 2017 the public finance roster was opened for new applications, including from the Slovak MF. The roster will be finalised, and 13 experts will be included in the first half of 2018.

Repositioning of the Public Finance for Development programme

UNDP has submitted (in April 2018) a proposal to MF SR to re-configure PFD programme to increase its impact, delivery and make it more in line with current trends. This would include a decentralized management arrangement, i.e. delegating implementation directly to country offices under the overall supervision of the project manager and in close consultation with the MF SR staff. The proposal is under MF SR review.

Output 2: Private Sector in Development Cooperation Programme (PSDC) (000103520)

PSDC has two main components; Rozvojmajstri and Resource Mobilization Facility, plus Secondment.

Rozvojmajstri

- Aspiro contracted at the end of August 2017 (with delay approx. 3 months).
- Rozvojmajstri implementation highlights:
 - ✓ **Web site** - updated,
 - ✓ **Readiness checklist** – updated
 - ✓ **e-Portfolio** – established and updated, printed as well as E-Version (online on Rozvojmajstri web site available)
 - ✓ **Desk service** for Slovak companies - done
 - ✓ Outreach **event** organized: *Opportunities for Slovak Business Community in the Global Development Marketplace* – 13 December 2017, Bratislava, Slovakia; the event liaises 6 development banks and 40 Slovak companies to share opportunities in international tendering and technical assistance; participation: up to 70 executives and officials
 - ✓ **IFIs and IGOs relation management** (missions, meetings to present Slovak private sector vis-à-vis the IFIs and IGOs) – number of meetings held; for the list see [Annex 1](#)
 - ✓ **Advisory services** (7 companies consulted)
 - ✓ **Analyses** prepared:
 - Analysis on other countries' PSLO models
 - Analysis of potential investors and perceived risks and model risk allocation matrix
 - ✓ **List of targeted stakeholders** actively engaged prepared
 - ✓ **Capacity building** and support of Key Players – number of consultancy provided to MF SR and MFAE SR
 - ✓ **Visibility measures** – prepared a brief guideline
 - ✓ Resource Mobilization Facility consultancy

Total spending 2017: USD 84,140.09

Total spending 2018: 0

Resource Mobilization Facility (RMF)

Due to delays in Rozvojmajstri procurement and connected start of the secondment, in 2017 any of the activities within the Resource Mobilization facility was implemented.

Total spending 2017: USD 0,00

Total spending 2018: USD 2,400

Secondment

After the official process of selection, approval and agreements signatures, the secondee started her mission on September 11, 2017.

Total spending 2017: USD 20,362.19

Total spending 2018: USD 27,337.47

Output 3: MF SR Capacity Building (000103521)

Capacity building component was implemented in time and basically in a framework it was planned within the capacity building plans. All variations between the plans and reality were based on the Donor's requests and possibilities.

Total spending 2017: 24,229.04 USD

Total spending 2018: 5,272.38 USD

Annex 1

- 6.9.2017: Participation at the IFC mapping results presentation event, commenting and advising on further steps
- 17.9.2017: Dissemination and arranging of Slovak allocation for the first year of EBRD master in public procurement programme in Belgrade
- 18.9.2017: Introduction of BV Slovakia to IIB re. project in Cuba
- 19.9.2017: Development of event participation financing scheme to facilitate contacts with project owners, getting feedback from companies
- 21.9.2017: Cooperation with SK WBG representative on establishing information channels to get procurement plans and contract value estimates in WBG projects
- 27.9.2017: Meeting with Mr Djukic re. CEB financed project and selection of Slovak consultants for the Tirsova hospital rehabilitation project in Serbia supported by Slovak government
- 29.9.2017: Advice to CEB on available Slovak firms to provide them expertise in project implementation support in road construction in Georgia
- 4.10.2017: Consolidation of all the active procurement plans and contract budgets in WB project pipeline relevant for Slovak companies, including identification of directly awarded contracts which would not be otherwise published, so that Slovak companies can proactively present themselves toward the implementation agencies to get these contracts.
- 16.11.2017: Identification of SK companies with focus on sustainability and/or led by women. Request raised by K.Mikulova (Corporate Procurement, Mr.Easley searching for list of companies engaged in the topic of sustainability), 6 companies identified and contacted;20-21.11.2017: Discussion with EBRD LTT representative on financing initiatives to create room for Slovak IT suppliers
- 21.11.2017: Discussion with EBRD PPAD representative on the format of engaging Slovak EPCs/suppliers; Advice to the EBRD in preparing a TC pipeline for Slovak consultants
- 22.11.2017: Advice to IIB on selection of Slovak engineering firms for TA fund assignments

Annex 2

**Summary of the questionnaires collected to assess support provided to selected local public authorities (LPAs) of Moldova by reviewing the program budgets
June – September 2017**

Questionnaire item	Selected Local Public Authority (LPA)				
	Causeni	Hincesti	Straseni	Colonita	Truseni
Nr. of sub-programs reviewed by designated expert	8	12	13	8	10
Receiving of the final version of the recommendations	19-Jul-17	no response	22-Sep-17	4-Sep-17	10-Jul-17
Feedback submitted by LPA to the preliminary version	On July 02, 2017 the message concerning the proposed recommendations was sent by LPA also to thank for the recommended support. Recommendations will be taken into account when developing the draft budget for 2018.	Feedback sent on 8-Sept (content not specified in the questionnaire)	The high rate of employee turnover creates difficulties in ensuring the continuity of ongoing projects as well as in the management process as a whole. LPA's feedback: The program budget review document and improvement recommendations for Straseni municipality, which requires the review of the program budget structure, namely the 13 sub-programs, is an appropriate evaluation offering concrete actions for the goal and performance indicators to be in line with the strategy papers. The interlinkage between regional, municipal policies and locality SPSED, as well as the understanding of the importance of transparency is very important.	No feedback submitted	The LPA has not submitted any feedback because agreed with the proposed recommendations
How was assessed provided support from a professional point of view? (on the scale: Absolutely agree-Agree-I don't know-Don't agree-Absolutely disagree)	Absolutely agree Note: More often to provide methodological assistance to improve individual sub-programs	Agree	Absolutely agree Note: The offered recommendations are very useful and greatly help to improve the quality of the programs.	Absolutely agree	Agree
How was evaluated the form of the remote support. Was it relevant and welcome for PBB capacity development?	Agree It is relevant and welcome for the development of local budget capacities	Agree	Absolutely agree The remote support is welcome, as the time is effectively used, and the goal of continuous improvement, PBB capacity development, consolidation of relationships, partnership between CPA and LPA is achieved.	Absolutely agree	Agree

(on the scale Absolutely agree-Agree-I don't know-Don't agree-Absolutely disagree)					
How was assessed the collaboration and the support of the Ministry of Finance of Moldova concerning the provided support? (on the scale Very good-Good-Sufficient-Weak-Very weak)	Good Note: To conduct more workshops in this field	Very good	Very good Note: We highly appreciate the Ministry of Finance's support; it is an opportunity to identify the strengths and weaknesses, to discover the irregularities as well as to brainstorm new ideas and recommendations for their removal.	Good Note: Whenever changes occur, any support is welcome	Good
Was the expert's proposals used in developing the draft budget for 2018 and the forecasts for 2019-2020?	Yes, we have used these proposals when developing the draft budget for 2018 and the forecasts for 2019-2020, for instance: subprogram 0301. We have indicated the goal „Multilateral development of the city in accordance with the citizens' needs and requirements”	We have used examples of goals and objectives	We will use the expert's proposals throughout the budget approval and execution.	Yes – regarding the change of the village appearance, social integration of youth by organizing a greater number of cultural events per year with their directly involvement. Correct formulation of goals and objectives etc.	Yes, we have used the expert's proposals in developing the draft budget for 2018 and the forecasts for 2019-2020
Any comments, suggestions or proposals that would help increase the efficiency of the further support.	Providing support in implementing the program and performance budgeting at the local level by the finance department or specialists of the Ministry of Finance	The recommendations for the development of goals and objectives are very useful	In order to increase the effectiveness of the further support, mutual working sessions are welcome at certain stages, with the participation of all involved parties.		none

Satisfaction survey results

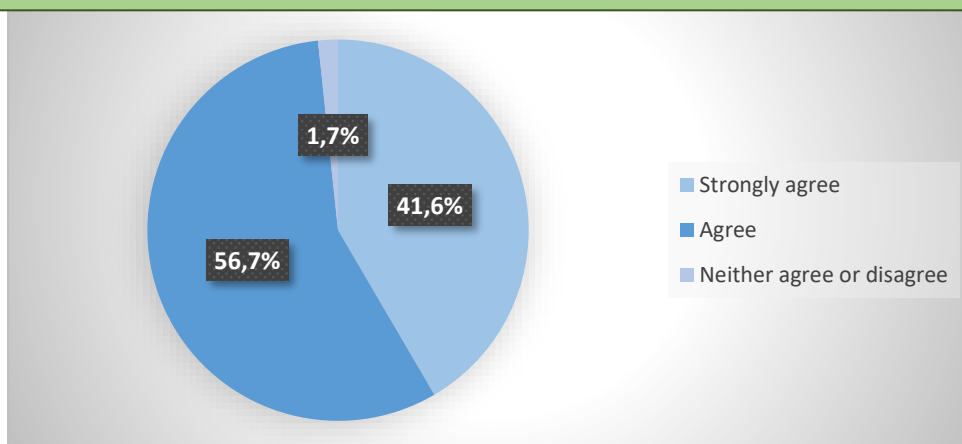
Capacity development for program budgeting in Moldova Project phase 4 - 2017-2019

On-the-job training for local public authorities Level II (raions) Moldova, June-July 2017

1. Was the objective of the on-the-job training was achieved?

	Respondents Nr.	Strongly agree	Agree	Neither agree or disagree	Disagree	Strongly disagree
RAYON						
Cimislia	32	21	11			
Floresti	34	14	17	3		
Taraclia	59	27	32			
Ungheni	53	12	41			
Overall result of Q1	178	74	101	3	-	-
Overall result of Q1 (in %)	100%	41.6%	56.7%	1.7%		

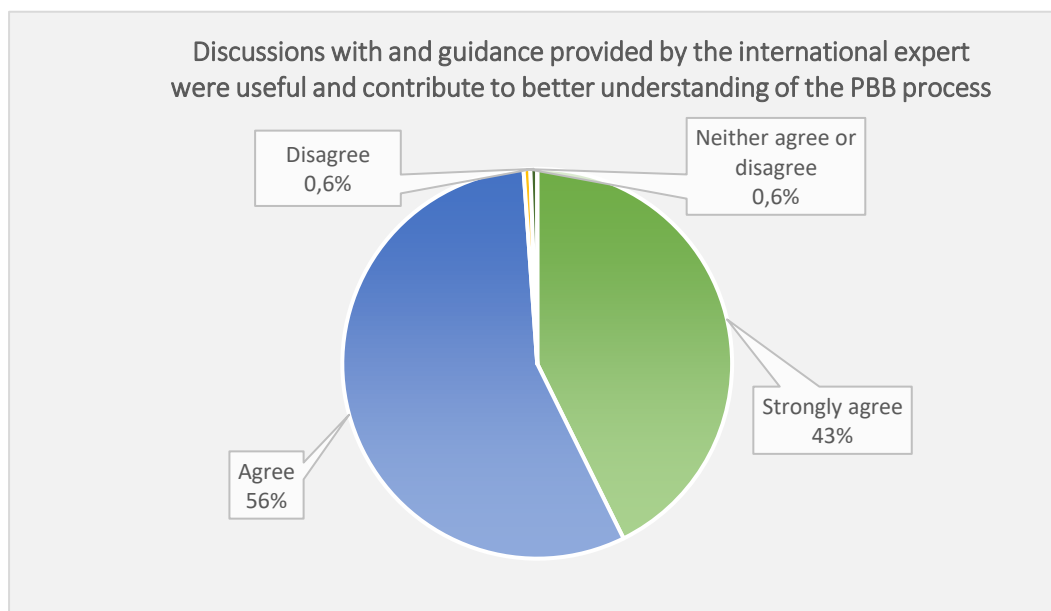
98.3 % of the respondents agreed that the objective of the on-the-job training was achieved



2. Discussions with and guidance provided by the international expert were useful and contributes to a better understanding of the process, PBB methodology and the subdivision activity?

	Respondents Nr.	Strongly agree	Agree	Neither agree or disagree	Disagree	Strongly disagree
RAYON						
Cimislia	32	18	14	-	-	-
Floresti	34	13	21	-	-	-
Taraclia	59	27	32	0	-	-
Ungheni	53	18	33	1	1	-
Overall result of Q2	178	76	100	1	1	-
Overall result of Q2 (in %)	100%	42.7%	56.2%	0.6%	0.6%	

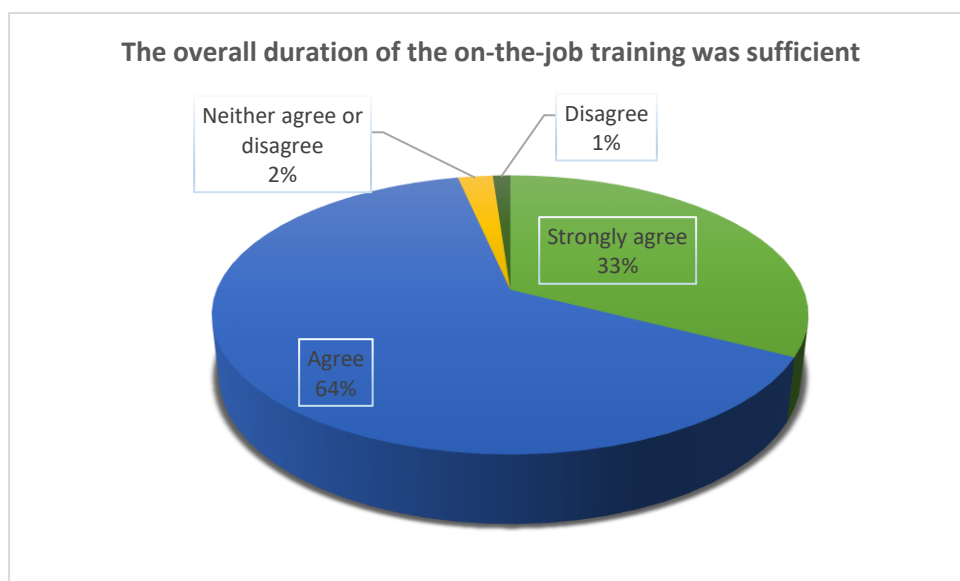
99 % of the respondents agreed that discussions with and guidance provided by the international expert were useful and contributed to a better understanding of the process, PBB methodology and the subdivision activity.



3. Was the overall duration of the on-the-job training sufficient?

	Respondents Nr.	Strongly agree	Agree	Neither agree or disagree	Disagree	Strongly disagree
RAYON						
Cimislia	32	11	18	3	-	-
Floresti	34	8	25	-	1	-
Taraclia	59	21	38	-	-	-
Ungheni	53	18	33	1	1	-
Overall result of Q3	178	58	114	4	2	-
Overall result of Q3 (in %)	100%	32.6%	64.0%	2.2%	1.1%	

96,6 % of the respondents agreed that duration of the training was sufficient and 3,4 % of the respondents would like to have the training to be taken longer



4. Please, provide your opinion of the on-the-job training

RAYON	MAIN COMMENTS	OVERALL ASSESSMENT
Cimislia	<p><i>The training was very favorable, because it was explained how to correctly set up goals, objectives and indicators</i></p> <p><i>The on-the-job assistance is very good practice, given that it develops program-based budgeting capacities and contributes to a better assimilation of information</i></p> <p><i>Such a training is welcome, given that it helps us to perform and develop budgetary programs</i></p> <p><i>It was a day dedicated to education programs, which involved an interesting discussion, with many examples and various recommendations</i></p> <p><i>The training was conducted in a good and clear manner</i></p> <p><i>The practical training led to building program-based budgeting capacity</i></p> <p><i>The training is very useful, because our visions about programs, subprograms and how to correctly set up goals, objectives and indicators changed and we learned how to write a report based on this</i></p> <p><i>The on-the-job assistance is a welcome practice, given that it allows for studying and analyzing concrete district situations</i></p> <p><i>The training is very welcome, given that we accumulate information we need to know in order to resolve correctly the tasks</i></p>	<p>The training was very useful, productive, helpful to absorb new information and conducted in a good manner</p> <p>QUOTE: The training is very useful, because our visions about programs, subprograms and how to correctly set up goals, objectives and indicators changed and we learned how to write a report based on this</p>
Floresti	<p><i>The training was useful, understandable and welcome</i></p> <p><i>The training had a real practical approach, and provided methodological assistance</i></p> <p><i>It was over expectations</i></p> <p><i>Practical training helped better understand the process</i></p> <p><i>Satisfying and with a good result</i></p> <p><i>This training was welcome and useful. We thank to the Ministry of Finance.</i></p> <p><i>This training was really useful and we want to thank to organizers. Since now, we will be more self-confident and will develop more efficient draft programs</i></p> <p><i>The practical training is welcome and we think it will be useful in the future</i></p>	<p>The training was very useful and welcomed, helping to understand the PBB process better</p> <p>QUOTE: This training was really useful and we want to thank to organizers. Since now, we will be more self-confident and will develop more efficient draft programs</p>
Taraclia	<p><i>The training was comprehensible and constructive</i></p> <p><i>Everything was explained clearly and comprehensibly</i></p>	

	<p><i>Practical training was comprehensible</i> <i>The training was easy to understand and comprehensible</i> <i>Multifaceted and understandable information</i> <i>All questions were adequately clarified</i> <i>Informative seminar</i> <i>Practical training was comprehensible, at a high level, professional</i> <i>The training was of great use for our future activity or its efficiency</i> <i>All main program aspects were comprehensible and clear</i> <i>Useful and relevant seminar</i> <i>I think this practical training was useful for all people present, i.e. for all participants</i> <i>Necessary for employees of cultural institutions</i> <i>The seminar was held at a good level. The obtained knowledge will be used in the future practice</i> <i>Work within all programs was conducted in the form of discussion. All participants had an interesting discussion.</i> <i>The seminar went well, we will use the acquired knowledge in practice.</i> <i>The practical training was held at a good professional level, was comprehensible and productive</i></p>	<p><i>The training was comprehensive, informative, understandable and the topic was clearly explained</i></p> <p>QUOTE: The training was of great use for our future activity or its efficiency.</p> <p>QUOTE: We will use the acquired knowledge in practice.</p>
<p>Ungheni</p>	<p><i>The training was based on practice, the experts explained very well the role of program-based budgeting</i> <i>The training provided sufficient explanations, it is welcome for a better understanding of PBB concept of the basic activity</i> <i>It is good, but needs a long-term for assimilation</i> <i>Beneficial</i></p> <p><i>The training is useful and performed at the right moment. It is combined with the theoretical and practical part, it is really positive</i> <i>It was very useful</i> <i>Today we received detailed knowledge on the program-based budgeting. The information was favorable</i> <i>During the training I liked the discussions about the objectives of the Division</i> <i>The training was beneficial, it will make the home-based social serving and provision of social assistance more efficient</i> <i>The training objective was achieved, the discussions were useful, and the PBB methodology was assimilated</i> <i>This training was welcome because it brought us useful information about how to manage the budget, according to services we provide</i> <i>The training was desirable, the need for such trainings is stringent</i> <i>It is welcome. We needed such training before, several years ago, and we also need it now</i> <i>Useful. Well organized and conducted</i></p> <p><i>All information were useful, concrete, and we will know how to further plan the budget</i> <i>The practical training had a beneficial effect on building program-based budgeting capacity</i> <i>It is very beneficial and useful for the further activity</i> <i>I have a positive opinion. I got useful information for organizing and conducting cultural activities, building budgetary capacity</i> <i>It is a practical training that can be implemented</i> <i>This training was beneficial and necessary for us</i></p>	<p><i>The training was very beneficial, practical and needed</i></p> <p>QUOTE: All information were useful, concrete, and we will know how to further plan the budget</p>
<p>Overall result of Q4</p>	<p><i>In general the respondents assessed the training as very useful, productive, providing new information in a good and practical manner and helping to understand better relevant aspects of the program based budgeting. The acquired knowledge can be used in practice.</i></p>	

5. How was the training run from the professional point of view?

RAYON	MAIN COMMENTS	OVERALL ASSESSMENT
Cimislia	<p>Professionally, the training was competitive, efficient and understandable – they provided concrete and actual examples that will be useful to us</p> <p>Very good, clear and concrete</p> <p>The training was conducted at the highest level. The trainer answered all the questions</p> <p>The expert lead discussion very well to reach the final result together</p> <p>Professionally, the training was conducted at a very high level</p> <p>Very productive</p> <p>Professionally, this training was very well performed, with concrete examples</p> <p>The training was conducted at a very high level, the expert involved in all described situations</p> <p>It was professionally organized</p> <p>Professionally, the training was conducted very well and I think that the objective was reached</p>	<p>The training was conducted at a very high level, providing useful and concrete examples</p>
	<p>QUOTE: Professionally, the training was competitive, efficient and understandable – they provided concrete and actual examples that will be useful to us</p>	
Floresti	<p>Good. The expert is a professional and the team that accompanied him is well trained to organize such trainings</p> <p>Professionally, the training was conducted purely professional</p> <p>Competent, professional and communicative, very good</p> <p>Useful and attractive</p> <p>The training was a practical one, but it needed too much time due to the language barrier (the translator had to intervene).When the expert was talking in Romanian, the training lasted less time, being an efficient one.</p> <p>The training was organized by practical activities, concrete, specific to education</p> <p>This training was performed at a high professional level</p> <p>The training was conducted in a competent and professional manner</p> <p>The topic was explained at a high level, discussing all the issues in an understandable manner</p> <p>Trainers are professionally trained, knowledgeable in the field, and experienced</p> <p>The training was organized at a high level, our questions were given satisfying answers (explanations)</p>	<p>The training was practical and conducted in a professional manner, discussing all the issues and questions</p> <p>QUOTE: The topic was explained at a high level, discussing all the issues in understandable manner</p>
Taraclia	<p>Professional</p> <p>Comprehensible. Easy to understand. Interesting. Fruitful. Positive.</p> <p>The training was held at the highest level</p> <p>The training was held excellently, confirmed by practical discussions</p> <p>Very professional, with discussions and questions</p> <p>The expert demonstrated professional skills in the field – the given topic</p> <p>The expert used understandable language, has skills and abilities corresponding to his position of a trainer</p> <p>Sufficient, clear, professional</p> <p>The practical training was held at a high level</p> <p>The practical training was held at an adequate level</p> <p>Simple, clear and exhaustive</p> <p>Comprehensible. At a professional level. Useful training</p> <p>The information was provided at a good level, relevant for practical use</p>	<p>The training was practical, understandable and held professionally</p> <p>QUOTE: Comprehensible. Easy to understand. Interesting. Fruitful. Positive.</p>
Ungheni	<p>Professionally, the training was conducted at a very high level</p> <p>We are convinced that this training achieved its main objective. We were offered the opportunity to organize our thoughts and ideas</p>	<p>The training was performed at a high professional level, the objective was achieved</p>

The objective of the moderator was achieved from the very beginning. The training was prepared at a high level
 The training was useful, welcome, the PBB methodological objective was achieved
 The training was conducted at a high level. The objectives were clearly applied
 Professionally, the training was good, successful
 I felt the trainer's professionalism
 Well structured, explicit
 Professionally, the training was conducted at a very accessible level
 I think the information are accessible, and understandable for everyone
 We cooperated very well, it is a start and the benefits will be good
 This training was performed at a high professional level
 Perfect training

QUOTE: I felt the trainer's professionalism

Overall result of Q5

The training was successful, conducted very well, explanatory, at a professional level. The training was very well structured, providing specific examples as well as answering all the questions raised.

6. What kind of message/feedback would you send (about the on-the-job training) to the training provider?

RAYON	MAIN COMMENTS	OVERALL ASSESSMENT
Cimislia	<p>Sincere acknowledgements for the organizers of the practical training, because, everything we learnt and implemented will be useful for us We want to thank for organizing these trainings, because they bring a considerable effort for the development of the program-based budgeting capacity To organize some more trainings like these Be healthy and come again when we need Messages of gratitude To organize some more trainings like this one</p>	<p>QUOTE: Sincere acknowledgements for the organizers of the practical training, because, everything we learnt and implemented will be useful for us</p>
Floresti	<p>To organize such trainings more frequently More time should be allocated for these trainings and examples from other countries It is good, it should be more often conducted. Once in a semester To organize such trainings regularly at least once a year We thank you for on-the-job assistance provided to building program-based budgeting capacity We thank you for your methodological support and practical training Message of gratitude and respect for the budget planning skills Thank you for training, explanations and recommendations I am grateful for the training and for the organizers abilities Well done! Good luck!!!</p>	<p>QUOTE: Message of gratitude and respect for the budget planning skills</p>
Taraclia	<p>Thank you for coming and for explaining us the programs More similar events are needed Methodological guidelines should be provided Thank you for the training. More frequent trainings are needed The event was organized perfectly. We express our gratitude to facilitators Thank you for the information received and for cooperation in the field of education Such practical trainings should be held more often Thank you! We need more such trainings and discussion in the future. I express my gratitude for comprehensible and relevant information</p>	<p>QUOTE: I express my gratitude for comprehensible and relevant information</p>
Ungheni	<p>It is welcome and necessary for all the districts Deep message of gratitude for the professional and personal contribution We would like some more trainings More examples of objectives for each subprogram We need more trainings like these Use these trainings for the other subprograms We will apply the competencies we achieved and it will ensure a quality planning and reporting We would like to thank to organizers for this practice</p>	<p>QUOTE: We will apply the competencies we achieved and it will ensure a quality planning and reporting</p>

It should not be the last training
 Extend trainings for LPA level I
 Thank you and please organize more practical trainings like these
 I would like more detailed information on paper
 Thank you for organizing trainings to familiarize us with the new concept of budget planning

Overall result of Q6 *The training participants were very thankful for this activity and would like to have similar trainings more often and wish to be extended for other subprograms and to LPA level I.*

7. If you have any other comments, which could contribute to the training improvement or proposals for assistance in the future, please state them here.

RAYON	MAIN COMMENTS	OVERALL ASSESSMENT
Cimislia	Organize more often trainings like these No comment (this response was repeated several times)	QUOTE: Organize more often trainings like these
Floresti	The ongoing training is useful. This is why, such training should be organized at least once a year We recommend this training to level-one local public authorities We suggest many other training be further organized More active moderator in terms of recommendations and more concrete ideas We would like that in the future the moderator suggest us more concrete ideas related to the personal practice	QUOTE: We would like that in the future the moderator suggest us more concrete ideas related to the personal practice
Taraclia	Such practical seminars should be held more often I would like to get methodological material in addition to the theoretical Seminar participants should be provided with hard copies of program guidelines No comments. Everything was great No comments. Everything was very understandable and clear! Comprehensible information. Everything was relevant. Thank you! Information was comprehensible and useful. Thank you very much! I am satisfied with this practical training's agenda. Trainings should be conducted at the local level (in the districts) in the future. If possible, such seminars should be held regularly	QUOTE: The training is very useful for us. It will be very helpful in our daily activity. If there are such trainings, we will get involved in them with much pleasure.
Ungheni	It would be good to have more trainings like these Such a training would be VERY WELCOME (especially with a foreign expert) for I-level LPA More details about the reporting on indicator execution, attached documents, monitoring process We expect for an information support, if possible, a guide book The mayors and accountants should also be informed, because when we ask money from them, they only think we need salaries and nothing else A more detailed training would be good Besides the manual, it would be good some video support for budgeting. A more compact and efficient guide	QUOTE: Besides the manual, it would be good some video support for budgeting. A more compact and efficient guide. Guide book would be useful if possible
Overall result of Q7	<i>In general the participants were happy with the provided training and would like to have such training more frequently or regularly or to be extended to LPA level 1 too. Additional written materials like a guide book would be welcomed.</i>	

Annex 3

Award	00100708			
Project ID	00103519 & 00103520 & 00103521			
Project title	Public and Private Finance for Development			
Duration:	1 January 2017 - 31 December 2019			
Donor	Ministry of Finance of the Slovak Republic (Donor code 11325)			
Implementing agency:	UNDP Regional Center for Europe and the CIS			
Public and Private Finance for Development				
Expense Report 2017- April 2018				
				Apr-18
Output 1	Expenses 2017	Expenses 2018	Total Expenses 2017-2018*	rate
Activity 1.1 Needs assessment, M&E, coordination	\$14,518.38	\$13,306.35	\$27,824.73	4.94%
Activity 1.2.1 Capacity Development in program budgeting Moldova	\$106,408.63	\$11,081.33	\$117,489.96	20.87%
Activity 1.2.2 Capacity building in public accounting and reporting in Montenegro	\$6,969.23	\$7,477.46	\$14,446.69	2.57%
Activity 1.2.3 PFM reform in Ukraine	\$1,178.21	\$0.00	\$1,178.21	0.21%
Activity 1.2.4 PFM reform in Serbia	\$11,418.56	\$0.00	\$11,418.56	2.03%
Activity 1.3 Knowledge sharing, promotion & visibility	\$1,314.46	\$9,070.40	\$10,384.86	1.84%
Operational Expense + GMS	\$135,870.85	\$49,014.43	\$184,885.28	32.85%
Total Output 1 (PFD Programme)	\$277,678.32	\$89,949.97	\$367,628.29	65.31%
Output 2				
Activity 2.1 PSLO	\$84,140.09	\$0.00	\$84,140.09	14.95%
Activity 2.2 Resource mobilization facility	\$0.00	\$2,400.00	\$2,400.00	0.43%
Activity 2.3 Secondment	\$20,363.19	\$27,337.49	\$47,700.68	8.47%
GMS	\$8,360.27	\$2,379.00	\$10,739.27	1.91%
Total Output 2	\$112,863.55	\$32,116.49	\$144,980.04	25.76%
Output 3				
Activity 3.1 - CAPACITY BUILDING	\$24,229.04	\$5,272.38	\$29,501.42	5.24%
Activity 3.2 – CONTRIBUTION TO EVENTS AND WS participants	\$58.05	\$0.00	\$58.05	0.01%
Activity 3.3 - PROJECT ASSISTANT	\$8,330.71	\$8,669.25	\$16,999.96	3.02%
GMS	\$2,610.05	\$1,115.33	\$3,725.38	0.66%
Total Output 3	\$35,227.85	\$15,056.96	\$50,284.81	8.93%
TOTAL EXPENSES (Combined Delivery Report)	\$425,769.72	\$137,123.42	\$562,893.14	
GMS for activities is reported separately				
Expenses as reported in CDR report				
<i>"Data contained in this report is an extract of UNDP financial records. The accounting period for the report is an open period and data from some accounting processes may not have been processed. Financial data provided above may not be complete, and it is provisional".</i>				