



**AFRICAN ORGANIZATION OF PUBLIC
ACCOUNTS COMMITTEES (AFROPAC)**

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**PARLIAMENT
OF KENYA**

**Regional Public Financial Management (PFM) Training
for Improved Budget Oversight and Accountability
Regional PFM Training Events, 2018-2019**

FINAL REPORT

Presented for AFROPAC and GIZ
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Table of Contents

| | |
|---|----|
| Abbreviations | 3 |
| 1 Background of the Regional Training Events | 4 |
| 1.1 Introduction | 4 |
| 1.2 Objectives of the PFM training programme | 4 |
| 1.3 The participants and their backgrounds..... | 5 |
| 2 Major Achievements..... | 7 |
| 2.1 Results of the PFM training event in Swakopmund, Namibia..... | 7 |
| 2.2 Results of the PFM training event in Accra, Ghana | 10 |
| 2.3 Results of the PFM training event in Mombasa, Kenya | 12 |
| 3 Challenges Encountered during Planning and Implementation..... | 14 |
| 3.1 Challenges during conceptual and thematic preparation | 14 |
| 3.2 Challenges relating to the training of trainers | 16 |
| 3.3 Challenges of training programme roll-out..... | 17 |
| 3.4 Challenges of post-training feedback..... | 19 |
| 4 Important Lessons Learned..... | 20 |
| 5 Conclusions | 20 |
| 6 Reference Documents (online reports) | 21 |

List of Tables

| | |
|---|----|
| Table 1 Overview of the regional PFM training events | 4 |
| Table 2 Number of participants at the regional PFM training events (approximate)..... | 6 |
| Table 3 Speakers, presentations and relevance scores, Namibia (Part 1) | 8 |
| Table 4 Speakers, presentations and relevance scores, Ghana (Part 1) | 11 |
| Table 5 Speakers, presentations and relevance scores, Kenya (Part 1)..... | 14 |
| Table 6 Quality scores for training formats and contextual aspects (Part 1)..... | 18 |
| Table 7 Quality scores for training formats and contextual aspects (Part 2)..... | 19 |

Abbreviations

| | |
|----------|--|
| AFROPAC | African Organization of Public Accounts Committees |
| AG | Auditor General |
| APNAC | African Parliamentarians Network Against Corruption |
| ATAF | African Tax Administration Forum |
| CABRI | Collaborative African Budget Reform Initiative |
| CEO | Chief Executive Officer |
| CSBAG | Civil Society Budget Advocacy Group |
| CSO | Civil Society Organisation |
| EAAPAC | Eastern Africa Association of Public Accounts Committees |
| GFG | Good Financial Governance |
| GIZ | Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH |
| IBP | International Budget Partnership |
| MDG | Millennium Development Goal |
| MP | Member of Parliament |
| N.a. | Non-applicable |
| NGO | Non-Government Organisation |
| PAC | Public Accounts Committee |
| PEC | Public Enterprise Committee |
| PEFA | Public Expenditure and Financial Accountability |
| PFM | Public Financial Management |
| PIC | Public Investment Committee |
| Q&A | Question and Answer |
| SADC | Southern Africa Development Community Organisation |
| SADCOPAC | SADC Organisation of Public Accounts Committees |
| SAI | Supreme Audit Institution |
| SDG | Sustainable Development Goal |
| SMART | Specific, Measurable, Achievable, Results-oriented, Time-bound |
| TJN-A | Tax Justice Network – Africa |
| TOT | Training of Trainers |
| VFM | Value for Money |
| WAAPAC | West Africa Association of Public Accounts Committees |

1 Background of the Regional Training Events

1.1 Introduction

During the period from September 2018 to January 2019, three regional Public Financial Management (PFM) training events were carried out by the African Organisation of Public Accounts Committees (AFROPAC) and the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) under the heading of “Regional Public Financial Management Training for Improved Budget Oversight and Accountability”. These training events were carried out in cooperation with regional networks of African Public Accounts Committees (PACs) as described in the following table:

Table 1 Overview of the regional PFM training events

| Regional network | Period of training event | Venue of training event | Location |
|------------------|--|----------------------------|---------------------|
| SADCOPAC | Sept. 17 th - 21 st , 2018 | The Dome Conference Centre | Swakopmund, Namibia |
| WAAPAC | Oct. 22 nd - 26 th , 2018 | Fiesta Royal Hotel | Accra, Ghana |
| EAAPAC | Jan. 21 st - 25 th , 2019 | Serena Beach Resort & Spa | Mombasa, Kenya |

This series of regional training events was preceded by several months of PFM training module development, thematic and logistical preparations as well as a training of trainers (TOT) workshop held during the week of Sept. 3rd, 2018 at the Alpine Attitude Boutique Hotel in Menlo Park, Pretoria, South Africa.

The present consolidated final report provides a summary overview of the results of the above-mentioned training events. With a view to facilitating AFROPAC’s continued engagement in the field of PFM capacity development for African Parliaments, the report will place special emphasis on the main lessons learned from the planning and implementation of this unique and innovative PFM training programme.

Online access to individual training event reports is provided by means of hyperlinks in the final section of the present report.

1.2 Objectives of the PFM training programme

The **overall objective** of the PFM training events was to equip the participants to fulfil their budget oversight role better. Furthermore, the organisers engaged regional trainers with a view to strengthening regional PFM training capacities in a sustainable manner.

The **specific objectives** of the training events were pre-defined as follows: ¹

¹ Source: GIZ, Terms of Reference for the Design and Facilitation of Training Modules on “The Budget Cycles in African Parliamentary Systems: Defining an Active Role and Contribution of Legislators in Public Finance Management” (2018).

- A. To provide oversight knowledge and strategic understanding with specific reference to:
- Discussing similarities and dissimilarities of contributions to financial scrutiny by the finance, budget and oversight committees of various African parliamentary systems and considering how transparency, accountability and compliance can be increased in PFM systems;
 - Presenting institutional mechanisms which increase parliamentary oversight and discussing which institutions and actors need to be in place given the respective constitutional setup; and
 - Unpacking the role of legislators in oversight committees / functions in their systems in regard to the budget cycle and looking into structural preconditions for best budget outcomes at various levels and how to promote an active role of legislators.
- B. To increase technical knowledge and capacity in the following areas:
- PFM systems and parliamentary oversight, considering the needs assessment conducted by AFROPAC and the Good Financial Governance (GFG) in Africa programme;
 - Selected topics of revenue management and budget planning, budget execution and budget control;
 - Involvement of legislators in the parliamentary budget cycle and their function in PFM systems; and
 - Working procedures of oversight committees in Parliament.
- C. To improve, in a cross-cutting manner, participant skills in areas such as change management to enhance their ability to deal with needs for structural change and communication strategies to pursue them.

The main tasks of the regional trainers were to ensure that:

- All participants improve their understanding of PFM functionality and the budget cycle,
- All participants benefit from peer learning in matters of budget accountability in Africa, and
- Participating PAC clerks and researchers learn how to formulate good resolutions using the SMART approach and other criteria and improve their skills in report writing.

Regarding the training formats, it was agreed during the preparation phase that the training events should apply a blended learning approach i.e. employ a wide variety of didactical methods including presentations by qualified experts, break-out sessions with practical exercises, group discussions and presentations, role play and panel discussions.

1.3 The participants and their backgrounds

The number of participants fluctuated in the course of each regional training event. This was in part as planned, as the first three days of each event (Part 1) targeted both MPs and clerks, while the final two days (Part 2) were conducted for clerks only. Significant unplanned fluctuation, however, could also be observed. Some persons, for instance, attended only the first day of an event and were absent on the other days. These fluctuations were captured in the daily registration sheets as well as in the number of participant evaluation sheets com-

pleted and returned to the organizers on days 1, 3 and 5 of the events. The figures presented in the following table take both sources of information into account. Speakers, organizers, media representatives and technical staff (e.g. interpreters) are not included in these figures.

Table 2 Number of participants at the regional PFM training events (approximate)

| Participant category | Namibia | Ghana | Kenya | Total |
|---------------------------------|---------|-------|-------|-------|
| Members of Parliament (MPs) | 40 | 19 | 56 | 115 |
| Parliamentary clerks and others | 50 | 62 | 43 | 155 |
| Total participants | 90 | 81 | 99 | 270 |
| Of which female | 39% | 28% | 27% | 31% |
| Member countries represented | 11 | 10 | 6 | 27 |

As for language background, while a large majority of participants at all three events spoke English, many Portuguese, French and Arabic speakers participated at the PFM training events in Namibia, Ghana and Kenya respectively, while a large French-speaking delegation from Burundi also participated at the event in Kenya. Interpretation services provided during these events were deemed by the participants to be largely adequate, but the provision of printed material in non-English languages did not always meet the expectations of the participants.

While a large majority of the participants were either MPs or administrative staff assigned to Public Accounts Committees (PACs) or similar Parliamentary budget oversight bodies, many participants reported that they were also actively involved in other Parliamentary committees, such as Public Enterprise Committees (PECs) and Public Investment Committees (PICs). On the one hand, participant engagement beyond the realm of PACs suggests that many Parliamentary bodies in Africa may be able to benefit at least indirectly from their members' participation in the regional training events described in the report. On the other hand, involvement in numerous Parliamentary committees can at the same time give rise to work overload among MPs and their staff, inhibiting the effective fulfilment of their PACs' mandates. Due to lack of information, however, it is not possible to assess the extent to which such effects exist in fact or have any significant impact on Parliamentary outcomes.

In response to the initial evaluation conducted on day 1, the training event participants expressed a variety of perceptions in their responses to the question "What role(s) should be attributed to a Public Accounts Committee or similar body?" Given the following 5 options to choose from on a multiple-choice basis, the frequencies of responses in the sum of all regional PFM training events were as follows:

- Ensure oversight of annual budget execution: 34%
- Ensure oversight of PFM systems and reforms: 27%
- Contribute to all stages of the budget cycle: 16%
- Participate in meetings of budget and finance committees: 13%
- Contribute to the achievement of the SDGs: 10%

Many PACs and like bodies in Africa have a narrow de facto mandate, limited mainly to reviewing the reports of the Auditor General and formulating resolutions or recommendations based on the audit results for adoption by Parliament. In such cases, fulfilment of the PACs' mandate does not necessarily require significant theoretical or practical understanding of PFM. At the same time, many PACs are failing to fulfil their mandates. This was evidenced in the results of the participant evaluations conducted on day 1 of the PFM training events in Ghana and Kenya. (This evaluation item had not yet been introduced at the Namibia event.) The participants were asked to assess, on a scale from 0% (low effectiveness) to 100% (high effectiveness), the extent to which the PAC in their Parliament has been effective in executing its mandate in the past. The results were as follow:

- West Africa: Participant assessments ranged from 10% to 100% yielding an average assessment of 59%.
- East Africa: Participant assessments ranged from 20% to 90% yielding an average assessment of 54%.

The results were similar for both regions, suggesting that the training participants' institutional backgrounds may be characterized in general as quite diverse, ranging from largely dysfunctional to highly functional institutional set-ups. This observation may lead us to conclude that the participants' training needs were also quite diverse, ranging from the need to understand the most basic principles of PFM to the need for more advanced insight into recent issues, trends and practices in PFM i.e. the "state of the art".

The diversity of participant training needs was also reflected in the day 1 evaluation results pertaining to the participants' prior knowledge of PFM. Participants were requested to identify, on a multiple-choice basis, the correct meanings of "horizontal accountability" and "PEFA". Among the possible options, only one was correct. In the consolidated results of all 3 training events, the responses to these inquiries were 48% and 73% correct, respectively. In other words: Less than half of the participants were familiar with basic notions of democratic accountability, and about one quarter of the participants had never heard of the World Bank's internationally recognized standard for good PFM performance. These evaluation results underline the diversity of the participants' backgrounds and the challenge of designing training contents and formats that respond well to the target groups' actual training needs.

2 Major Achievements

2.1 Results of the PFM training event in Swakopmund, Namibia

The highlights of Part 1 of the PFM training event held in Namibia were 6 thematic presentations by guest speakers, a game entitled "PFM Pursuit" conducted in plenary session on day 1, break-out sessions for a mock hearing and a pro & con debate on day 2, and a panel discussion on day 3.

Participants were asked to rate each thematic presentation in terms of relevance for their own work (see table below). The overall scores, on a scale of increasing relevance from 0 to

100, ranged from 79 to 91. The average relevance score was 84.9, indicating a generally high level of relevance of all presentations for the work of the participants.²

Table 3 Speakers, presentations and relevance scores, Namibia (Part 1)

| Speakers, organisation, functions | Presentation topics | Relevance score |
|---|--|-----------------|
| Neil Cole, Collaborative African Budget Reform Initiative (CABRI), Executive Secretary | PFM functions and the Budget Cycle | 91 |
| Logan Wort, African Tax Administration Forum (ATAF), Executive Secretary | Budget and tax policy, Illicit Financial Flows and Parliamentary budget oversight | 90 |
| Hon. Mary Connie Livuza Mpanga, Parliament of Malawi, PAC member | International peer learning for budget accountability in Africa | 80 |
| Dr. Barbara Dutzler, GIZ Good Financial Governance (GFG) in Africa, Programme Manager, | Understanding and assessing PFM systems: Towards a PFM Reporting Framework | 87 |
| Elias T. Tuaire, Office of the Auditor General, Namibia, Auditor (Accruals) | AFROSAI's experience and strategic outlook concerning SAI-PAC relationships and the effectiveness in improving PFM, accountability, and thereby service delivery | 79 |
| Paolo de Renzio, Open Budget Initiative / International Budget Partnership (IBP), Senior Research Fellow (pre-recorded video) | Introduction to budgeting for the Sustainable Development Goals (SDGs) | 82 |
| Unweighted average | | 84.9 |

The “PFM Pursuit” board game, developed by CABRI, aims (a) to foster dialog on how to tackle common PFM challenges from the perspective of the legislatures, PACs and budget committees, (b) to foster innovative thinking that can help participants meet challenges in PFM through exchanging ideas and exposure to innovative examples, and (c) to provoke some thinking regarding how teams perceive the risks of going with a “prescribed solution” as opposed to something they can come up with themselves. The participants responded quite positively to the game and expressed a desire to continue playing, given more time.

² The interim evaluation sheet completed at the end of Part 1 (day 3) included the following request: “Please indicate the level of relevance of the following presentations for your own work”. The available options were high, medium, low or none. The frequencies of each option are presented in the event-specific participant evaluation reports (see section 6). The relevance scores in Tables 3, 4 and 5 were calculated by assigning weights to each option (3, 2, 1 and 0 respectively), calculating the maximum possible rating based on the number of responses for each presentation (number of responses times 3) and weighting the responses to derive the actual ratings as a percentage of the maximum possible ratings. Thus, the relevance scores presented below describe the participants’ appreciation of the relevance of each presentation on a scale from 0 to 100, with 100 representing the maximum possible relevance score.

Another major highlight of the Namibia event was a break-out session on day 2 during which two working groups were established: one to prepare and present a mock hearing, and another to prepare and conduct a fictive expert debate regarding the pros and cons of expanding the scope of PACs' mandates to ensure oversight in all stages of the budget cycle. The regional trainers Nkhopotseng Cecilia Hlasa and Lucky Madikiza assisted the break-out groups in the preparation process. The results were then presented in plenary session. Both presentations induced lively, at some moments even raucous reactions and debates among the participants.

The main messages derived from the panel discussion (day 3) on the topic of Budgeting for SDGs were formulated as follows by the moderator of the session: (i) Parliaments need to make sure that the SDGs are implemented successfully rather than failing like the MDGs; (ii) Parliaments have a role to play in making sure that domestic priorities are defined in line with the SDGs as it is not possible to work on all the SDGs at once; (iii) Parliaments need to ensure that budgets are made available to implement the SDGs; and (iv) Governments are to be held accountable as they spend resources for achievement of the SDGs.

Part 2 (days 4 and 5) of the PFM training event was dedicated to skills building among PAC administrative staff. The sessions were moderated by the regional PFM trainers with occasional support from the head trainer. The main topics covered during these sessions including practical group exercises were:

- SAI Audit Reports from the Perspective of PAC Clerks and Researchers,
- Report writing for PAC clerks and researchers, and
- Optimizing the Roles of SAIs and PACs in the Budget Cycle – The Way Forward.

The final evaluation of Part 2 indicated high levels of satisfaction among all participants. The relevance scores provided via the participant evaluations ranged from 81 to 88, and the average score was 85.2.

Several recommendations were derived from the overall results of the PFM training event in Namibia. A first category of recommendations related to topics for future training events. Some of these topics were covered, albeit not in great depth, during the training event described in the trainers' report. Some examples are the roles of SAIs in PFM, budget and tax policy, contract negotiation, Value for Money (VFM) / performance audits and the preparation of public hearings. Other topics suggested by the participants did not figure explicitly in the programme of the training event e.g. procurement, state capture, ethics and minutes writing skills. Against this background, the regional trainers suggested that AFROPAC and the regional PAC networks should take these and other suggested topics into consideration when preparing the design of future PFM training activities.

Other recommendations relating to the format, target groups and modalities of the delivery of PFM training included:

- Provision of printed copies of all presentations to the participants,
- Improved pre-event coordination and in-event time management,
- Additional training days for PAC clerks and researchers,
- Extension of the target audience e.g. to other parliamentary committees, and
- Development of a training certification model.

From the regional trainers' perspective, it was recommended that the trainers should be more directly, actively and visibly involved in the first three days of the training event.

2.2 Results of the PFM training event in Accra, Ghana

The highlights of Part 1 of the PFM training event held in Ghana were similar to those experienced in Namibia. The relevance of the guest speaker presentations for the work of the participants, however, was rated lower than the relevance of the presentations of the previous training event. In Ghana, the relevance scores, on a scale from 0 to 100, ranged between 71 and 90 (see table below). The average relevance score was 82.5, more than 2 points lower than the level achieved in Namibia. Some observations may help to explain this less satisfying result: The larger number of presentations within the same period of time and, as a consequence, the reduced time available for questions and answers in plenary; limited knowledge of current issues, trends and practices in PFM, limited adult education experience, and weak communication skills of some speakers; the large number of contributions not subjected to internal review before presentation; and the greater diversity of information needs among the participants of the Ghana event. The latter observation is related to the fact that in Ghana about one half of the participants hailed from countries with French-inspired PFM systems, while the other half of the participants came from countries with PFM systems based on British values, traditions and practices. As compared to the situation in Namibia, within a region with a predominantly British-inspired tradition of PFM and budget oversight, this made it more difficult for the speakers in Ghana to align their contributions to the relatively more heterogeneous interests and needs of the participants. Each speaker also had his/her own country background, in most cases with leanings toward one system or the other. Reflecting upon the country backgrounds of the speakers listed in the table below, one may easily conclude that most guest speakers were more familiar with the systems and issues of English-speaking countries, rather than those of French-speaking countries.

The regional PFM trainers, Romaric Akpovo and Clive Munemo, worked closely with the CABRI team to roll out once again the "PFM Pursuit" game as a fun way for participants to learn more about PFM. Instructions and game boards were available in both French and English. The results of the exercise were summarized in plenary session, with generally positive feedback from the participants. One general conclusion was that the time available for this exercise was too short.

As in Namibia, the break-out session held on day 2, dedicated among other things to the preparation and presentation of a mock hearing, was a major highlight of the event. In this case, however, the second issue covered during this session was not the scope of the PACs' mandates, as in Namibia, but systems and actors of democratic accountability instead. After a short presentation and discussion of various definitions and forms of democratic accountability, the participants of the second working group elaborated graphic representations of the democratic accountability landscapes existing in their home countries. The regional trainers and the head trainer supported both break-out groups in the organisation their work. The results of both working groups were presented in plenary session and highly appreciated by all participants.

Table 4 Speakers, presentations and relevance scores, Ghana (Part 1)

| Speakers, organisations, functions | Presentation topics | Relevance score |
|--|---|-----------------|
| Neil Cole, Collaborative African Budget Reform Initiative (CABRI), Executive Secretary | PFM Functions and the Budget Cycle | 90 |
| Richard Ebo Amuah, Ministry of Finance, Ghana, Deputy Head of the Budget Reforms Unit | PFM Reforms in West Africa – The Role of Parliamentary Budget Oversight | 81 |
| Logan Wort, African Tax Administration Forum (ATAF), Executive Secretary (pre-recorded video) | Budget and Tax Policy, Illicit Financial Flows and Parliamentary Budget Oversight | 85 |
| Tassilo von Droste zu Hülshoff, GIZ Good Financial Governance (GFG) in Africa, Technical Advisor | Understanding and assessing PFM systems: Towards a PFM Reporting Framework | 84 |
| Hon. Ouro-Akpo Tchagnaou, Parliament of Togo, PAC member | SAI-PAC relations in French-speaking West Africa | 71 |
| Benjamin Codjoe, Office of the Auditor General, Ghana, Deputy Auditor General | SAI-PAC relations in French-speaking West Africa | 77 |
| Hon. Emmanuel Kwasi Bedzrah, African Parliamentarians Network Against Corruption (APNAC), Chairperson, Ghana | Civil Society Organisations and Parliaments as Partners in Ensuring Democratic Accountability in Budget Cycle Processes | 88 |
| Kweku Obeng, GIZ Good Financial Governance (GFG), Ghana, Technical Advisor | Agenda 2030 and the SDGs | 84 |
| Unweighted average | | 82.5 |

The final major session of Part 1 of the training event held in Ghana consisted in a panel discussion around the topic of budgeting for the Sustainable Development Goals (SDGs). The main messages conveyed during this panel discussion may be summarized in the following four statements: (i) SDGs are critical to foster economic development and address social, environmental and economic ills; (ii) With their increased role in parliament and politics, women can increase their influence on the infusion of SDGs in democratic decision-making and budgeting; (iii) Parliament's role should include ensuring consideration of the SDGs in the ex-ante function of the budget process; and (iv) The SDGs need to be formally integrated and monitored in the budget cycle.

Part 2 (days 4 and 5) of the PFM training event in Ghana, targeting Parliamentary clerks, researchers and other administrative staff dealing with issues of PFM and budget oversight in their daily work, included presentations delivered by the regional PFM trainers as well as skills-building exercises covering the following topics:

- SMART resolutions and recommendations,
- Relations between Supreme Audit Institutions (SAIs) and PACs, and
- Report writing for PAC clerks and researchers.

Due to time constraints, it was not possible to conduct the 4th programmed session dedicated to optimizing the roles of SAIs and PACs in the budget cycle.

The final evaluation of Part 2 indicated high levels of satisfaction among the participants. The relevance scores provided through participant feedback ranged from 84 to 95, with an average score of 90.1.

In their report to the organizers, the regional PFM trainers recommended that efforts be made to facilitate the replication of similar training events beyond completion of the third planned event, to be held in Kenya (see results below). In more concrete terms, they recommended that AFROPAC and its regional and international partners should adopt the following 4 resolutions:

- To render the formats and the contents of the training programme less dependent on the contributions of external guest speakers,
- To place more emphasis on creating a space for genuine peer-to-peer exchange i.e. active sharing of knowledge and experience among equals (MPs and non-MPs respectively),
- To promote the establishment of a system of training alumni exchange and networking, and
- To capacitate PAC networks to upgrade and update their websites to respond better to the human capacity development needs of PACs in their respective regions and beyond.

The regional PFM trainers concluded that the above measures could enhance the efficiency and effectiveness of future PFM training events and contribute to the overall sustainability of the required human and organisational capacities. They also recommended that their report and the corresponding participant evaluation report (elaborated by the head trainer) should be translated into French and that both language versions should be distributed widely in the West African region.

2.3 Results of the PFM training event in Mombasa, Kenya

The PFM training event in Kenya followed in many ways the model established during the previous two events. As in the past, high-level guest speakers from civil society organisations introduced the participants to important issues in PFM with a strong focus on Africa. MPs and SAI representatives from the region were also among the main speakers, and the GIZ contributed one thematic presentation as well. Part 1 of the event was concluded on day 3 with a panel discussion regarding the contribution of budget oversight to the achievement of the SDGs, and Part 2 (days 4 and 5) was dedicated to skills building for Parliamentary clerks and other staff dealing with issues of PFM and budget oversight.

A subtle shift in emphasis may be seen in the fact that in Kenya neither CABRI nor ATAF, two government-close pan-African cooperation networks that presented at the training events in Namibia and Ghana, occupied the top slots in Part 1 of the PFM training programme. Instead, introductory thematic presentations were provided by the local sections of the

International Budget Partnership (IBP) and the Tax Justice Network Africa (TJN-A), two largely independent NGOs. Further thematic orientation was provided by the Uganda-based Civil Society Budget Advocacy Group (CSBAG).

In Kenya the participants' appreciation of the relevance of the guest speaker contributions was largely positive. The relevance scores of guest speaker presentations ranged from 77 to 94 on a scale from 0 to 100, with an average score of 83.3 – slightly higher than in Ghana, but stiller much lower than in Namibia (cf. Table 5). Again, the high number of presentations (8) within a limited timeframe and the ensuing lack of time for question and answer sessions may explain this somewhat mediocre relevance rating. At the same time, the thematic kick-off presentation by the IBP Kenya representative received the highest relevance score - 94 on a scale from 0 to 100 – among the guest speaker contributions of all three PFM training events. The IBF Kenya contribution was well prepared, discussed beforehand with the organizers and event facilitators, and well documented. Unfortunately, not all guest speaker presentations fulfilled these high standards.

Due to time constraints it was not possible to conduct a break-out session for the “PFM Pursuit” game during Part 1 of the PFM training event in Kenya.

Part 1 was concluded on day 3 among other things with a panel discussion addressing issues of budgeting for the Sustainable Development Goals (SDGs). The main messages delivered during this panel discussion were the following: (i) SDGs should be domesticated and aligned to national agenda plans and budgets; and (ii) There is a need for more domestic resource mobilization if governments are to realize the SDGs.

Part 2 of the event in Kenya also followed the model established during the previous two events, targeting clerks and other Parliamentary staff dealing with matters of PFM and budget oversight. The regional PFM trainers, Sulaiman Kiggundu and Martin Masinde, thereby presented and facilitated practical skills-building exercises in three thematic areas:

- How to formulate good resolutions: The SMART approach and other criteria,
- SAI audit reports from the perspective of PAC clerks and researchers, and
- Report writing for PAC clerks and researchers.

The participant relevance scores for Part 2 of the event ranged from 89 to 95, with an average score of 91.7 (cf. Table 5). This is the highest average relevance score obtained for Part 2 of any training event. (The scores in Namibia and Ghana were 85.2 and 90.1 respectively.) It represents not only the result of a process of continuous improvement in the content and format of Part 2 of the PFM training events, but also the product of the cumulative practical experience of the regional PFM trainer team.

Table 5 Speakers, presentations and relevance scores, Kenya (Part 1)

| Speakers, organisations, functions | Presentation topics | Relevance score |
|---|---|-----------------|
| Abraham Rugo Muriu, International Budget Partnership (IBP), Kenya, Country Manager | PFM Functions & the Budget Cycle | 94 |
| Alvin Mosioma, Tax Justice Network Africa (TJN-A), Kenya, Executive Director (CEO) | Budget and Tax Policy, Illicit Financial Flows and Parliamentary Budget Oversight | 85 |
| Hon. Ahmed Shakeel, Parliament of Kenya, Member of Parliament | International Peer Learning for PACs | 77 |
| Friedmut Abel, GIZ Good Financial Governance (GFG) in Africa, Technical Advisor | Understanding and assessing PFM systems: Towards a PFM Reporting Framework | 83 |
| Edward Ouko, Office of the Auditor General, Kenya, Auditor General | Experience in SAI-PAC relations in East Africa | 90 |
| David Walakira, Civil Society Budget Advocacy Group (CSBAG), Budget Policy Specialist, Uganda | CSOs and Parliaments as Partners | 79 |
| Abraham Rugo Muriu (see above) | Agenda 2030 and the SDGs | 78 |
| Hon. Kyei Mensah Bonsu Osei, Minister of Parliamentary Affairs, Ghana | Parliaments and Civil Society as Partners | 81 |
| Unweighted average | | 83.3 |

3 Challenges Encountered during Planning and Implementation

3.1 Challenges during conceptual and thematic preparation

The conceptual preparation of the PFM training events described in this report dates back to AFROPAC's adoption of its Action Plan 2017-2018, according to which AFROPAC recognised among other things the need to strengthen and coordinate training programmes in selected areas of competence and committed itself to organize synergies in training for AFROPAC members and regional networks on an annual basis and in close cooperation with the regional PAC networks.

In preparation for the planned training activities and with support from GIZ, AFROPAC launched a survey of regional training needs in December 2017. A total of 45 responses were gathered during the months of December 2017 and January 2018. 16 respondents identified themselves as part of oversight committees including 8 participants from Eastern Africa, 5 from Southern Africa and 3 from West Africa.

Despite the weak response rate, some interesting and potentially useful information was garnered from the needs assessment exercise. For instance, in terms of the relevance of

specific topics for the work of the respondents, realistic budgetary planning and Medium-Term Expenditure Frameworks received the highest cumulative rating (60% high and very high relevance), followed by performance budgeting (47%), tax policy and principles (45%) and fiscal sustainability and macro-economic forecasting (45%). The ratings provided by respondents from oversight committees were slightly lower for realistic budget planning and MTEF, and slightly higher for performance budgeting and tax policy and principles.

Ultimately, the results of the training needs assessment were not systematically integrated into the thematic preparation of the PFM training events, although this was originally foreseen in the training module preparation process. Except for tax policy and principles, none of the main thematic priorities identified by the survey respondents were integrated into the programmes of the training events.

The training module preparation process was launched in March 2018 with the recruitment of senior GIZ consultant Dr. Jim Bennett who would later assume the role of head trainer. A junior GIZ consultant, Mr. Cédric Koch, was recruited in April 2018 to support the senior consultant and to conduct a complementary study entitled “Review of Standards and Tools for Benchmarking and Self-Assessment in Public Financial Management (PFM) Systems – The State of the Art”. This collaboration gave rise to a significant body of training material, reflecting the results of recent research and the state of the art of PFM in the African context, including full draft versions of 10 thematic training modules with specific training objectives, detailed trainer instructions and practical exercises, as well as incomplete draft versions of another half dozen training modules.

In May 2018 the senior GIZ consultant was invited to contribute to the 6th meeting of AFROPAC’s Executive Committee, held at the Panari Hotel in Nairobi, Kenya. After hearing and discussing the proposals of the GIZ consultant, the Executive Committee agreed to adopt the draft PFM training modules and time table for training (cf. Min. No. AFROPAC 48/2018). Among other things, a list of topics to be covered on a day-by-day basis over a five-day period was specified and a decision was made to translate the training documents into Portuguese, French and Arabic.

Work on the training modules continued throughout the months of May, June and July. During this period, the idea to invite outside PFM experts to speak at the regional training events slowly gained traction, although the contributions of such speakers were not foreseen in any of the previous planning documents. In early August 2018, a decision was taken by the GFG in Africa programme to redesign the training programme such that the first 2.5 days of the training event would be dedicated mainly to thematic presentations by outside speakers. This decision gave rise to the need for a complete overhaul of the proposed training programme. Among other things, the new conference-like training format rendered the above-mentioned thematic training modules largely superfluous.

Up to this point it was foreseen that all three PFM training events would take place during the months of September and October 2018 at agreed locations in the partner network regions. This timeframe was soon in need of significant revision, given the need to overhaul the training programme and to obtain the commitments of several competent outside speakers as well as the increasingly long process of agreement on the locations of the planned training events. Despite these and many other challenges during the preparatory phase, all three PFM training events were ultimately conducted with success, as described in Chapter 2 above.

In the original conceptual preparation of the PFM training events, both AFROPAC and GIZ expressed their intention to promote peer learning and peer exchange. The underlying assumption was that the participants of these events would acquire new knowledge and skills through informal exchange among themselves during the events and that this informal exchange would contribute significantly to the overall success of the events. In order to test this assumption, participants of the training event held in Kenya were requested to provide feedback through the day 3 and day 5 evaluations regarding the main source of the most important lesson learned from the event. They were asked to choose one of four options. The frequencies of the responses relating to Parts 1 and 2 of the training, respectively, were as follows:

- Expert / trainer presentations: 59% / 34%
- Break-out sessions / practical exercises: 22% / 48%
- Informal peer exchange: 15% / 16%
- Other: 4% / 2%

These results underline the importance of high-quality expert and trainer presentations and well-conceived break-out sessions and practical exercises for the acquisition of new knowledge and skills. They also indicate that informal peer exchange may also contribute to learning processes, but that such contributions tend to be less significant than those of other learning formats.

In sum, it may be said that both AFROPAC and GIZ embarked on an uncertain journey when they committed themselves to carry out regional PFM training activities in cooperation with regional PAC networks as foreseen in AFROPAC's Action Plan 2017-2018. The process of training concept and programme development was long and uneven. While training content was the focus of attention during the first 5 months of programme development, training formats and modes of delivery played a dominant role in the final 4-6 weeks before roll-out of the first regional training event. The ultimate reliance on several high-level guest speakers to conduct the first 3 days of the training, targeting both MPs and administrative staff of PACs and similar bodies, resulted in a conference-like format that will be difficult to replicate in the future, given the severely constrained resources of AFROPAC and its regional network partners.

3.2 Challenges relating to the training of trainers

A training of trainers (TOT) workshop took place in the Alpine Attitude Boutique Hotel, Menlyn, Pretoria, South Africa during the week of September 3rd, 2018. It aimed to prepare the recently recruited regional experts for their engagements as trainers and facilitators in the three upcoming PFM training events. Six regional trainers and one head trainer participated in the TOT workshop.

Under the guidance of the head trainer, the regional trainers reviewed in detail the most recent draft training event programme. It was noted that during Part 1 (days 1, 2 and 3) of these events, the regional trainers' roles would be largely limited to the facilitation and moderation of plenary and break-out sessions in a conference-like format. Their roles as trainers would only become effective during Part 2 (days 4 and 5) of the training events. Nevertheless, it was recognized that understanding the larger context of PFM systems and reforms would be important for all participants including the trainers in assessing the

potentials as well as the limits of Parliamentary budget oversight in contributing to effective democratic accountability and to national and international development goals in their home countries.

One important result of the workshop was a set of input presentations including proposals for break-out sessions for days 4 and 5 of the regional training events. These presentations required further refining in terms of content and format before their roll-out in Namibia. The regional trainers committed to conducting this work in their home countries in due time under the guidance the head trainer. The head trainer also assumed responsibility for preparation of the evaluation sheets to ensure participant feedback to the organizers, the guest speakers and the trainer team.

Another important result of the TOT workshop was the inception of a sense of team spirit in the trainer team. This team spirit expressed itself - as one participant proclaimed – in inciting the team to do its utmost, despite all obstacles, to ensure that the resources available for the regional training events would be used efficiently, effectively and to the greatest possible benefit of all involved parties.

The TOT workshop gave rise to some important recommendations for the design and implementation of the regional PFM training events that were ultimately adopted and applied by the organizers (see hyperlink to access the TOT report in Section 6 below).

Against this background, we may recall the twofold overall objective of the PFM training programme as formulated by the GFG in Africa programme, namely:

- 1) The regional trainings for MPs and support staff will equip the participants to fulfil their oversight role better, and
- 2) At the same time the train-the-trainer approach makes the training module a sustainable service within the African regions.

While the first part of this objective may be qualified as attained, the question remains, whether the training module (or model) that has been successfully rolled-out in three African regions represents a truly sustainable service within these regions. Currently, six competent and experienced regional PFM trainers are willing and available to conduct similar assignments in the future, but the scope and modalities of such engagements are yet to be defined.

3.3 Challenges of training programme roll-out

The organizers and facilitators of the regional PFM training events were frequently faced with challenges that might be summarized under the heading of “short-termism”. This was the case not only regarding the choice of venues, the commitments of the guest speakers and the finalisation of event programmes, all prone to last-minute changes. Short-termism was an ongoing challenge from the beginning to the end of each training event. It involved, for instance, the session-by-session selection and briefing of each Programme Director designated by the country delegations on a rotation basis to moderate the plenary sessions; the on-the-spot review of proposed speaker contributions, inasmuch as they were made available in printed or digital form beforehand - some never materialized; the ad-hoc printing and distribution of previously unplanned hand-outs; the provision of key documents in printed or digital form as orientation for the interpreters; the organisation of the Wednesday afternoon excursions; and the day-by-day adjustment of the event agenda to

take unforeseen delays and bottlenecks into account. Most of these challenges were overcome with flexibility on the part of the organizers and facilitators, with the head trainer often in the role of the background trouble shooter, and in particular with the invaluable help of joint briefings after the final session of each day at which all organizers and facilitators shared observations, options and opinions regarding the results of the closing day and the demands of the upcoming day.

It may be noted that media coverage of the PFM training events was quite weak in all three instances. Host Parliaments were responsible for media coverage; the other organizers took no initiative to facilitate interaction with representatives of the media.

Interim and final evaluations gave the participants an opportunity to express their appreciation of the quality of various formats and contextual aspects encountered during the training events. These evaluations were conducted on days 3 and 5 of each training event. The results of these evaluations are presented as “quality scores” on a scale of increasing quality from 0 to 100, calculated in the same manner as the relevance scores presented above (see footnote no. 2). The results are presented in Tables 6 and 7 below.

Table 6 Quality scores for training formats and contextual aspects (Part 1)

| Training formats / contextual aspects | Namibia | Ghana | Kenya |
|---------------------------------------|-------------|-------------|-------------|
| Expert presentations | 84 | 83 | 83 |
| Break-out sessions | 79 | 79 | 76 |
| Plenary discussions | 83 | 79 | 81 |
| Facilitation / moderation | 77 | 79 | 80 |
| Overall organization of the event | 73 | 75 | 80 |
| Location of the event (venue) | 77 | 79 | 88 |
| Meals offered at the event | 67 | 75 | 86 |
| Unweighted averages | 77.0 | 78.5 | 82.2 |

Regarding the evaluation results for Part 1 of the three training events (cf. Table 6), at which MPs and support staff participated, we may note that the average quality scores for training formats and contextual aspects tended to improve from one training event to the next. Such gradual improvements were most notable for facilitation and moderation, overall organization, location (venue) and meals offered. However, there were no clearly progressive improvements in terms of expert presentations, break-out sessions and plenary discussions. These results suggest that the organizers of similar events in the future should place more emphasis on ensuring the quality of the training contents and formats.

As for the evaluation results for Part 2 of the three training events (cf. Table 7), at which only support staff participated, the gradual improvements from one training event to the next are quite significant. All training aspects and contextual formats covered by the participant evaluation improved noticeably, in particular meals offered (+38 points), location (+19 points) and trainer presentations (+12 points).

Table 7 Quality scores for training formats and contextual aspects (Part 2)

| Training formats / contextual aspects | Namibia | Ghana | Kenya |
|---------------------------------------|-------------|-------------|-------------|
| Trainer presentations | 74 | 79 | 86 |
| Break-out sessions | 75 | 80 | 85 |
| Plenary discussions | 78 | 83 | 83 |
| Facilitation / moderation | 77 | 85 | 86 |
| Overall organisation of the event | 75 | 77 | 85 |
| Location of the event (venue) | 68 | 83 | 87 |
| Meals offered at the event | 53 | 79 | 91 |
| Unweighted averages | 71.5 | 81.0 | 86.1 |

The above tables demonstrate how AFROPAC and GIZ have been able to engage in a joint learning exercise in capacity development for PACs and similar budget oversight bodies based on the results of a series of training measures with pilot character. The challenge that remains is to capitalize on this experience with a view to establishing sustainable PAC training capacities at continental and regional levels.

3.4 Challenges of post-training feedback

Reporting was a major challenge during PFM training programme implementation. The main reports produced during implementation are accessible via the links provided in section 6 of the present report.

A training report was elaborated for the TOT workshop. Furthermore, separate training reports were provided by the head trainer and the event-specific regional PFM trainer teams for each PFM training event. This translates into 7 main reports in total. The present report is the 8th and final report in this series.

Standard reporting formats were established for head and regional trainer reports based on the reports covering the results of the first training event. All reports were distributed among the organizers for feedback before finalization, but the comments and suggestions provided in reaction to these reports were always quite meagre. Most draft reports received no feedback at all, and the finalization of the reports had the character of a mere formality.

Various factors may explain the lack of post-training feedback. These include the general work overload of AFROPAC, the GFG in Africa programme and regional PAC network staff. Another possible factor is lack of interest: No involved organizer is held accountable for the outcomes and impacts of the PFM training events once they have been implemented. This second factor results from a general dysfunctionality in international development cooperation which is difficult to overcome in the context of an isolated, albeit high-profile and costly development measure.

To date no measures have been suggested to gain more insight into the ultimate impacts of the regional PFM training events described in this report. Ideally, a tracer study based on a sample survey of the participants could provide data and analyses indicating the nature and direction of the training programme's impacts. It could also be instructive for the development of strategies to render such training more relevant, efficient and effective in the future.

4 Important Lessons Learned

Three important lessons may be derived from the experiences of the joint AFROPAC / GIZ regional PFM training programme for improved budget oversight and accountability, as described in the present report:

- 1) During the **design and programming phase**: Training needs assessments should be carried out among a sufficiently large and representative sample of target group members in order to determine the current needs, aspirations and constraints of the target groups and then be taken seriously by the organizers of the concerned capacity development measures in order to guide their choices in the selection of appropriate training contents and formats.
- 2) During the **implementation phase**: The delivery of PFM capacity building measures for members of African Parliaments and support staff should be ensured by competent and experienced PFM experts rather than assigned to target group representatives or other PFM actors with limited knowledge of current issues, trends and practices in PFM, limited adult education experience and weak communication skills.
- 3) During the **feedback and follow-up phase**: Key questions should be formulated and submitted by all key stakeholder representatives to the reporting entities with a view to capitalizing on the lessons learned – based on both positive and negative experiences - and translating training experiences and didactic material into sustainable PFM capacity development services for members of African Parliaments and their administrative and/or research staff.

5 Conclusions

AFROPAC and GIZ recently concluded a series of three regional PFM training events targeting African MPs and Parliamentary staff with a view to equip the participants to fulfil their budget oversight roles better, and at the same time to employ a train-the-trainer approach that translates the resulting training programme and material into a sustainable service within the involved African regions. According to the results of participant evaluations, the joint PFM training events were a large success.

Despite this generally satisfying result, many challenges remain to be resolved. One major remaining challenge is to translate this experience into sustainable capacity development services for target groups in all participating regions. This will require the mobilization of adequate human, technical and financial resources while avoiding adverse effects such as donor dependency among African PAC networks. Another major challenge is to identify the needs, aspirations and constraints of the target groups in a systematic manner and to design training services accordingly. AFROPAC and its regional network partners need to reinforce and share their pools of PFM experts with good insight into current issues, trends and practices in PFM, adequate adult education experience and strong communication skills. Furthermore, AFROPAC's PFM expert pool should dispose of linguistic competency in all four working languages and good knowledge of each language group's specific traditions, needs and challenges.

6 Reference Documents (online reports) ³

[Bennett, James: AFROPAC / GIZ Training of Trainers Workshop. Workshop Report \(Draft\). Pretoria, September 3rd – 7th, 2018. Pretoria, September 8, 2018.](#)

[Bennett, James: Participant Evaluation Report. Regional Public Financial Management Training for Improved Budget Oversight and Accountability. Swakopmund, 17th – 21st September 2018. October 2018.](#)

[Hlasa, Nkhopotseng Cecilia and Madikiza, Lucky: Training Report. Regional Public Financial Management Training for Improved Budget Oversight and Accountability. Swakopmund, Namibia, 17 – 21 September 2018. October 2018.](#)

[Bennett, James: Participant Evaluation Report. Regional Public Financial Management Training for Improved Budget Oversight and Accountability. Accra, 22nd – 26th October 2018. November 2018.](#)

[Akpovo, Romaric and Munemo, Clive: Training Report. Improved Budget Oversight and Accountability. Accra, Ghana, 22 – 26 October 2018. November 2018.](#)

[Bennett, James: Participant Evaluation Report. Regional Public Financial Management Training for Improved Budget Oversight and Accountability. Mombasa, 21st – 25th January 2019. February 5th, 2019.](#)

[Kiggundu, Sulaiman and Masinde, Martin: Training Report. Regional Public Financial Management Training for Improved Budget Oversight and Accountability. Mombasa, Kenya, 21 – 25 January 2019. February 2018.](#)

³ In chronological order