



# Strategic Framework

2021-2024



**Palestine Public Finance Institute**

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## Acronyms

<b>PPFI:</b>	Palestine Public Finance Institute
<b>MoF:</b>	Ministry of Finance
<b>DG:</b>	Directorate General
<b>BoD:</b>	Board of Directors
<b>VAT:</b>	Value Added Tax
<b>EF:</b>	Expertise France
<b>AFD:</b>	Agence Française de Développement
<b>PFM:</b>	Public Finance Management
<b>IPSAS:</b>	International Public Sector Accounting Standards
<b>BZU:</b>	Birzeit University
<b>PTUK:</b>	Palestine Technical University - Khadoori
<b>GIFT-Mena:</b>	Governance Institutes Forum for Training Middle East and North Africa.

# 1. Overview: The PPFi strategic framework

## 1.1 PPFi with ten years existence

Public finance is a crucial pillar of the State to maintain an economic and social stability and achieve wellbeing. Thus, effective public finance management is central for Palestine. Yet, public finance is a complex system that has to meet enormous challenges in Palestine under exceptional circumstances. Many factors are beyond internal control in consequence of the Israeli occupation. The absence of control over borders, no national currency, very partial control on tax collection (in particular for VAT), are some major limitations for the management of public finance.

In our country's precarious conditions, investing in human capital is crucial. It is particularly true for being able to manage public finance at best of what circumstances allow to be done. The Palestinian government had that in mind when it asked, in 2006, the French government to assist in the building of a training capacity for the Palestine Ministry of Finance (MoF) and again, in 2011, when deciding for the legal creation of the Palestine Public Finance Institute (PPFi), a training institution devoted to Public Finance Management (PFM) capacity building.

PPFi is now the Human Resources' capacity development body that works to support the MoF as well as the public finance sector at large to achieve their current missions and the implementation of decided reforms. The training of staff working at MoF and in all other institutions dealing with PFM issues is the core priority for PPFi. Also, to answer all aspects of PFM capacity building in Palestine, PPFi interacts with many other partners and develops diversified tools (see below).

PPFi's approach to its mission is to develop all relevant tools to deliver efficient and effective capacity building improvement. It encompasses the full cycle of a training process from the needs assessments, through the building of an exhaustive catalogue of trainings' modules and the setting of a team of trainers composed

as much as needed of field practitioners. Its mission includes delivering a content that reflects international recognized best practices and, at the same time, to consider the local constraints in which the knowledge gained is put in practice.

Since 2011, PPFi has made substantial efforts to support MoF and other public institutions, dealing with public finance issues with training modules aimed at reinforcing their respective HR capacity, along the following underpinning lines:

- a) Develop and deliver a comprehensive and up-to-date training offer that responds to training needs assessed with MoF general directorates. PFM technical contents are elaborated with the strong involvement of MoF senior specialists and with the assistance of international expertise.
- b) Accompany decided reforms' implementation with training tools covering all the technical and organizational knowledge needed.
- c) Evaluate the quality of the delivery of the trainings courses in order to systematically analyses and improve the content and the pedagogy used (because of the limitations to implement work processes due to the occupation, it appears often not relevant to evaluate the improvement of the work performance in sole relation with the training delivered).
- d) Listen to and anticipate needs and opportunities to integrate new Palestinian partners, new fields for action that are relevant for training matters that reinforce PFM capacities in Palestine.
- e) Conduct active relationships with peer institutions from abroad and with international stakeholders and partners in order to integrate more knowledge and to get desirable support for answering PFM sector needs.

## **1.2 Future PPFi's development should rely on two pillars: the strengthening of its present achievements and selected new directions**

PPFi's aim is to provide a centre of excellence dedicated to building and improving knowledge and skills, to creating common understanding around PFM matters within the various communities that deal with them, to favour efficient behavior at workplace so that the personnel in charge of public finance through all institutions can implement at best the expected professional practices.

After the 2011-2016 initial period of developing the capacity for action of the PPFi and the 2017-2020 early successful PPFi consolidation period, the 2021-2024 period will see PPFi work concentrate on two pillars.

The first pillar consists in the improvement of the work processes for implementing the training cycle that have been developed with the MoF and other institutions in charge of PFM issues (involvement of the high level hierarchy, relevance of the need assessments, quality of the training modules, pedagogical capacities of the trainers,...).

The second pillar will consist in developing new directions: with the academia; through e-learning tools.

With the academia the aim is to develop curricula that should extend PFM capabilities more broadly in Palestine. It should serve the capacity of the public sector to recruit people with formal training in universities and also provide professionals who are able to answer private sector needs.

With the development of e-training modules, the PPFi offer will address more broadly the training needs of State employees in circumstances where the face-to-face training modules gain to be complemented by e-learning tools.

Both new directions will be tackled by PPFi with its early gained experiences developed in the last couple of years.

### **1.3 A strategy consulted with partners and stakeholders**

The approach developed for the PPFi's present strategy should seek increasing and diversifying the support to PFM matters in Palestine for the three years to come. It places great attention on the rationale behind the establishment of PPFi as a tool servicing relevant stakeholders.

PPFi training programs have to work continuously in full articulation with the Palestinian national and sectorial plans and priorities defined by government and translated in the institutions' own strategies. It implies a continuous follow-up of updates and of the State of implementation of the conducted reforms.

While developing this strategic document a broad range of PPFi' stakeholders belonging to various hierarchical levels were consulted so that their views and opinions were considered as inputs to the strategy. Such exchanges and consultations are an ever-going process of work for the PPFi that allows adapting the strategy in the course of its implementation.



## Box1: PPFi's Vision, Mission, and Values

### Vision

PPFI's vision is to serve Palestine as a centre of excellence for the capacity building of staff in charge of the Public Finance Management (PFM) as well as for raising the awareness of all public about PFM issues.

### Mission

PPFI mission is to build the highest skills and competencies, develop knowledge, and promote sound governance through providing state of the art training programs and continuous education opportunities to contribute to the improvement of PFM in Palestine.

### Principles, Ethics and Values

PPFI is guided by principles, ethics and values in pursuing its mission and operations.

It commits to the following:

- **Excellence:** consistently reaching highest standards of professional practice, responsible behavior towards its stakeholders and partners, and adherence to recognized international practices in PFM when transferring and adapting them to local context.
- **Participation and sharing:** following teamwork and participatory approach in planning, implementing, and evaluating.
- **Integrity, transparency, and ethics:** demonstrating honesty, openness, and fair behavior in every situation, and communicating clearly what we do with all partners and stakeholders, following ethical upper standards in all technical and human resources domains of work.
- **Creativity and innovation:** Fostering an open and inclusive organizational culture and providing programs and ideas up-to-evolving needs.

## **Box 2:** Background information on PPFi

From 2008 till 2014, a comprehensive project for the establishment of a Palestinian Public Finance Institute was conducted with a co-financing from both the Palestinian and the French ministries of Finance.

Palestine Public Finance Institute (PPFI) was established in 2011 by virtue of the Presidential Decree of 28. 3. 2011.

PPFI has an independent administrative and financial status. It is financed by the Ministry of Finance (MoF). PFI is governed by a Board of Directors (BoD) consisting of 13 members, 7 being MoF representatives including the Minister of Finance chairing the BoD.

The 2011 Decree and the subsequent Cabinets by-laws n°. 7 and 8 of 2012 specify the mandate of PPFi as follows:

1. Developing and upgrading the competences of government and local government employees working in the public finance sector.
2. Coping with the development of public finance and including them in the training programs contributing to administrative development of public administration.
3. Qualifying well-trained employees in line with the State needs of reform, revenue increase and expenditure control.
4. Promoting a common culture of good public financial management.
5. Developing a sustainable system of training tools in public finance.
6. Developing and enhancing scientific research skills in the field of public finance

### **Box 3:** PFFI current services

Today, PFFI provides a diversified training catalogue that covers most of the technical and managerial topics related to the PFM sector's needs. The mid-2020 current catalogue contains 83 different training courses organized along 10 training axes <sup>1</sup>:

1. Government financial management and financial education
2. Taxes
3. Customs
4. Accounting
5. Administrative development
6. Training design and management
7. Professional Vocabulary for PFM
8. Laws and procedures
9. Computer and IT systems for PFM
10. Communication skills for public institutions

All the training topics included in the catalogue as well as workshops and seminars are made accessible, beyond MoF, to all Palestinian public institutions for the training needs of their staff they express. Trainings are delivered free of charge for public institutions through the PFFI training plan and annual budget.

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<sup>1</sup>: Full description of the 83 training courses is available in Arabic in the printed version and e-version of the training catalogue.

## 2. Relying on present achievements to improve PPFi outcomes

In this section, we describe the different aspects of the current situation, the latest developments, the analysis of the internal and external environments, and ways PPFi defines its strategic plan for 2021-2024.

In full accordance with its legal mandate, since its establishment PPFi started answering the training needs for core beneficiaries within the PFM sector. The training activities initially focused on responding to the needs of the practitioners within MoF, then included the PFM actors in the line ministries and the budget entities. Ever since, PPFi activities have extended in terms of topics' coverage, targeted public. For achieving this, desirable partnerships have been developed with local and international institutions.

The present strategic framework provides a road map aiming at:

- **developing the present work directions** by offering additional technical modules for relevant PFM topics, pursuing the enhancement of the best work processes' practices in order to ensure a highest quality training delivery, reaching new targeted public inside institutions with the PFM training modules;
- **introducing new work directions** aimed at extending the fields of action: investing in e-learning in order to complement the face-to-face training where it is relevant; developing partnerships for capacity building beyond institutions dealing with PFM issues, in particular the local academic actors.

For PPFi that works in a demanding, yet challenging, environment, it is essential to continuously reflect on its achievements. And, through its implemented procedures, PPFi has to be able to identify gaps and desirable improvements. Beyond the short and medium-term actions, equally important is to be able to consider external environments in a longer-term perspective. Further, a proper assessment of its environment's features has to enable PPFi setting the feasible goals that the institution aspires to reach. Today, PPFi is standing on a solid base that allows deepening and expanding the scope of provided services.

### 2.1 Overview of the present situation

Since its inception 10 years ago, PPFi has accumulated a wealth of experience in the domain of PFM capacity building while contributing to the enhancement of the capacities of the staff-in-charge. It improved its competence through collaboration and exchange of experience with a variety of stakeholders including international partners.

Today, PPFi offers a wide range of training courses and programs covering more than 80 different topics while adding modules is work in progress. The services and benefits provided reach out to more than 100 partners from the public, non-profit, and private sectors, with an average participation in trainings implemented during 2017-2019 of 1500 participants per year.

### **2.1.1 The central relation with MoF**

MoF has a central position in the training process implemented by PPFi. It is naturally the main beneficiary of the training activities. This is only one aspect of MoF's predominance for PPFi outcomes.

MoF is represented through 7 out of 13 seats at PPFi's board of directors, which is chaired by the Minister of Finance.

The training activities are elaborated with the continuous involvement of MoF at all stages of the training cycle, which starts with an elaborated needs' assessment process and goes through several phases till conducting evaluation of the trainings delivered.

A particularly conducive element for achieving a highly relevant transfer of knowledge is the mobilizing of internal trainers that the Ministry of Finance is providing with its senior staff.

MoF is permanently enabling active participation of PPFi at an early stage of its reform projects including the ones developed with international partners. It allows PPFi staff to take in charge the development of needed training tools.

MoF is responsible for covering the PPFi's running and development costs. The financial means made available and its capacity in staff allow PPFi to perform its tasks. It covers preparing, implementing and evaluating the yearly training programme, handling financial and administrative procedures for running on-going operations and programs, and partially developing activities in new relevant directions.

Conversely, the articulated approach to training between PPFi and MoF is being conducive to goals pursued by MoF with its institutional partners for the PFM implementation. Currently, the number of trainees belonging to public institutions beyond MoF represents roughly one third of the total number of trainees that benefits from PPFi trainings' delivery.

MoF multiform support is a key element in the success of the overall concept of PPFi.

## 2.1.2 Cooperation with local and international partners

PPFI has strong and productive relations with a broad range of organizations on both the local and international levels. These interactions are crucial for PPFI in order to get the proper view of challenges at stake and to be able to provide a broader perspective relevant to the diversity of the capacity-building needs to address.

PPFI's partnerships with Palestinian organizations from the training sector, the public sector, the private sector, and the academia give solid basis for answering to the needs, and where relevant for developing new directions of work.

All Palestinian **public institutions** have responsibilities in managing Public Finance, thus PPFI is using the tools it has developed with MoF to address their needs with training. Their participation in the training programs is conducive for the proper PFM implementation all through the Palestinian administrative spectrum.

In the very last years, PPFI's relations with **local universities** have begun to develop. The aim is to develop curricula through the academia for improving PFM awareness and knowledge in Palestine. The first course developed with Birzeit University has provided an early example of a fruitful partnership. Strong increase for cooperation with academia is under consideration for the period to come.

Regarding **international partners**, the PPFI gives a special mention to the long-term relation with France. French assistance has been core since the very idea of setting a training vehicle for MoF's needs when discussions started in 2005 (with Adetef, at that time the technical assistance arm of the French MoF) till the present support to ongoing developments (with AFD's generous financial support, and Expertise France's technical support). Partnership with the World Bank is also to be mentioned as being key for PPFI services provided.

Since its creation, PPFI is involved in **regional and international PFM training networks**. These networks, gathering bodies involved in institutions' capacity building, have emerged in the very last decades as an answer to the need of exchanging about members' achievements and perspectives. They play a crucial role for the sharing of most relevant practices with no delay. Relation with GIFT-Mena (based in Beirut and with support from our French partners) and Shiraka Program (in the Netherlands) are good spaces for exchange and integration of knowledge, for providing platforms to present the work of PPFI, and for capacity building opportunities for PPFI staff and MoF trainers. It provides PPFI with regional and international perspectives on PFM issues. Extending and enhancing relations with regional programs and initiatives related to capacity development for PFM sector is a strategic objective for the period to come.

With this overview of the present situation regarding PPFi activities and partnerships, the following parts shall address the issues PPFi intends to deal with during its three years' 2021-2024 strategy.

**There are three major entry points that we shall now develop:**

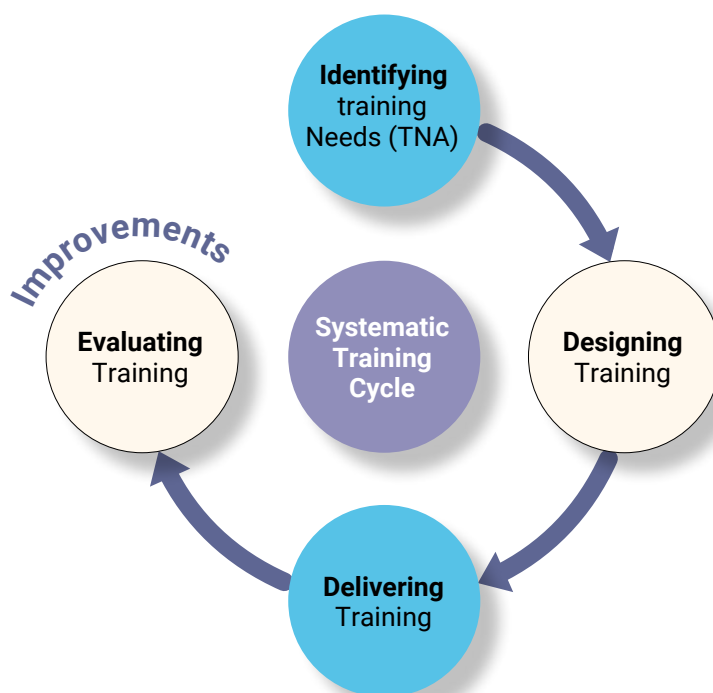
- the improvements to the training cycle implemented by the PPFi,
- the development of e-learning as a complementary mean to the face-to-face trainings,
- and the perspectives opened by PPFi working with the academia.

## 2.2 The training cycle

PPFi's training cycle approach gives the core structure that encompasses all its training activities for the institutions' capacity building. It constitutes its basic and comprehensive process that supports the fulfilment of its core mission.

A strategic objective to be reached in the three years covered by the present strategy is to have a standardized process of work at highest quality for all phases of the training cycle, with all the relevant actors involved. The following subparts present the challenges to be tackled for achieving the desirable improvements.

The basic training cycle is composed of four phases named in the figure below.



PPFI has made significant progress in developing the processes to manage the successive phases of the training cycle. Relying on its now solid experience in managing the cycle, the PPFI has set for the present strategy the aim of further enhancement in order to get at all times the processes fully appropriated by all actors involved. Description of the present situation of each phase and the expected improvements are detailed below.

### 2.2.1 The needs analysis phase

The strategic documents of MoF and the reforms it implements constitute the background that frames the training needs' analysis upon which PPFI builds its training catalogue and the resulting activities. Accurate training needs' identification is key in this regard. The needs are expressed in the framework of a systematic process called the "training needs' assessments". They are conducted on a yearly base for each MoF's Directorate General (DG). The training coordinator of each DG is to ensure a smooth process' implementation with all actors to be involved for achieving relevant assessments. It is to be noted that in between yearly assessments, emerging needs are taken into consideration in an ongoing way.

Since the establishment of PPFI, the Administrative and Financial Directorate at MoF (in charge of HR management) has been systematically involved at all stages of the training cycle including the assessment phase. This has contributed to the consolidation of the role recognized inside MoF to training coordinators and therefore to the global efficiency of the assessment process.

Gradually, through an agreed process implementation, and the assistance provided by PPFI, many departments at MoF have been able at developing their in-depth assessment practices. Yet, some departments are still not reflecting fully their jobs' profiles and performance gaps in the assessments they present. The reasons for these uneven outputs are manifold, not all to be solved by raising DG's capacities as difficulties can rely on external context reasons. To foster progress where they are obviously possible to reach, PPFI shall seek at getting the systematic involvement of MoF's departments' hierarchy levels including top management, and at strengthening articulations between each of the General Directorates and the MoF's Administrative and Financial Directorate.

Effectiveness of the training to answer the needs' assessment made should rely on a proper selection and nomination of the participants in the trainings. To ensure the right persons receive the right training, the nomination process shall be conducted thoroughly by the decision level in every DG. In achieving such proper adjustments, the needs analysis phase will prove being fully meaningful.



## Expected improvements

- Ensure that the identified needs presented by each DG are articulated with the objectives of MoF as reflected in the departments' strategies, that they address at best the existing knowledge gaps.

### The three following points shall be enhanced:

- ensure the involvement and inputs of top management in each DG for guiding the needs' assessments and validating its outputs,
- the capacities of the training coordinators to fulfil their task has to be at highest level (with a specific training of each new person in charge). Where needed, raise the consideration given by DGs to their training coordinators so they can effectively monitor and follow-up the process,
- ensure that the trainees' nomination process selects the right persons to the right training. Give the internal trainers the ability to assess this adequacy with proper information and tools.

## 2.2.2 The training modules' design phase

The design phase of each training module follows a comprehensive approach. It includes: setting the learning outcomes, designing the course structure and sessions' plans, ensure a pedagogical approach with proper methodologies. Therefore, an instructional design process is built along each module development.

The systematic involvement of internal developers and trainers (MoF's senior staff)<sup>2</sup> has proven decisive to the quality of the training modules' content and to the quality of its delivery. Such involvements allow benefiting from two key elements for proper module design: their practitioner experience along with their technical knowledge.

A shared challenge of PPFi and MoF is to cover all training needs with qualified internal modules' developers and trainers. The number of senior staff MoF can provide to cover the development of new modules needed and the training for much-demanded topics is an ever-going challenge. The period to come will put a stress on the capacity of PPFi and MoF to provide both.

Here, an issue has to be highlighted: with the foreseen development of the training catalogue during the present strategy implementation, it will be needed to recruit an additional dedicated instructional designer if PPFi is to maintain the overall quality of the training modules design reached to date. It concerns the face-to-face training modules as well as the e-learning ones (about e-learning, see below in part 2.3)).

### Expected improvements

- Re-enforcing at PPFi the instructional design process to ensure each new module properly reflects the actual needs of the targeted trainees.
- Increase the number and availability of internal trainers (especially for trainings for large demands and in highly specialised topics), making all of them acquainted with the best practices with training development and delivery.
- Where PPFi employs internal and external trainers for the same training modules, it shall seek a similar quality in the delivery (in particular through standardized pedagogical skills).

## 2.2.3 The training delivery phase

Based on an on-going internal evaluations of the delivery phase for face-to-face trainings, PPFi has not spotted major challenges to address for the many training modules that have reached the standard quality PPFi pursue. The training facilities are well equipped and convenient. The dedicated follow-up team is able to monitor implementation properly.

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2 - At mid-2020, the number of internal trainers provided by MoF is 65

However, there are some issues to be considered. Progress will come from increasing flexibility in dealing with the issues raised by trainees not directly tackled by the modules. Generally speaking, the additional knowledge provided by trainers while answering trainees' questions shall be complementary to the training outcomes, not to replace the foreseen content.

### **Expected improvement**

- Develop with trainers flexibility in the delivery of trainings implied by answering questions from the trainees while keeping the rational of the content pursued by the module.
- The training design process should allow evolution of the modules' content for relevant issues raised by the trainees.
- In order to improve the modules' content, develop with local hierarchy an on-the-job-follow-up of training's knowledge gained by trainees.

## **2.2.4 The training evaluation**

The training evaluation can address broad as more focused issues. PPFi concentrates on the factors that are relevant for improving modules' contents and delivery methodologies.

In general, PPFi's evaluation tools measures trainees' satisfaction with the applied training methodology, with the learning contents and sessions' plans, with the trainer's pedagogy, and PPFi's logistical support.

From its experience with broader issue of evaluating performance improvement at workplace, PPFi questions their relevance if conducted through the sole training lens. Outcomes' evaluations as the performance improvement ones need taking into consideration the broad-ranging opportunities, constraints and limitations that exist at workplace. Some of these are internal to MoF, others are related to the situation resulting from occupation. Therefore, PPFi considers that broad evaluations should be dealt inside MoF's evaluations, with PPFi being fully associated. The rationale behind this is that the training contribution to performance improvements cannot be separated from all other components that contribute to the work process and performance.

In the period to come, PPFi would expect to be part of such broad evaluations, starting with situations where success stories seem to have developed. This would be conducive to gain knowledge of the virtuous circles that improve work performance both at teams' and at persons' levels, and to assess the role of training as a contributor to success. Obviously, additional thinking and methodological choices are needed in order to address with efficiency this major issue.

## **Expected improvement**

- Document cases of success stories with lessons brought by broad scope evaluations.
- Elaborate jointly between MoF and PPFI key performance indicators (KPIs) based on lessons learned of the early broad evaluation conducted in common. Test the relevance of internationally developed standard KPIs in the context of Palestine.

## **2.3 E-learning development for answering present limitations in the training delivery**

### **2.3.1 E-learning modules complementing face-to-face trainings**

Early thinking about e-learning has started at PPFI when analyzing two shortcomings with the face-to-face trainings. First, e-learning appeared to be a proper answer for trainees to check if they have the prerequisite knowledge that are considered needed for benefiting fully of advanced courses they shall attend. Second, for some courses that have to be delivered to a very large number of trainees in a rather short time schedule, PPFI considered e-learning as a possible solution as face-to-face training failed to be delivered for all in due time (e.g. budget preparation, IPSAS).

Having in mind the “plus side” expected from e-learning modules, other relevant elements need to be taken in consideration.

Additional capacities of PPFI staff and MoF’s internal trainers need to be built for the purpose of e-learning tools’ development. It shall cover the capacities of developing content to fit online assimilation of the knowledge to be acquainted. Also, as most of the training to be delivered has a strong practical content, relying solely on e-learning tools for knowledge capacity building cannot replace in full the benefit of face-to-face modules. E-modules need to be complemented with processes at workplace able to check knowledge has been acquainted by the trainees. One way to do this is to rely on the assistance to be given by senior colleagues.

Beyond the issues just mentioned, PPFI’s approach to e-learning is also making the case for exploring additional opportunities to develop e-modules. Basic knowledge about the Ministry of Finance for new staff (or more senior staff that had no opportunity to get such knowledge) is one example. Also, existing modules developed with internal trainers and routinely delivered could have an e-version in order to reach out to a large number of employees interested with its contents

(including trainees not directly in need for performing their job, but keen to get knowledge).

Additionally, with field situations that can restrain people's movement (Covid 19, occupation,...), e-learning modules could be used as a second best to face-to-face trainings when they are temporarily not doable.

All in all, it is expected that e-learning shall get a strong impulse in the framework of the 2021-2024 strategy.

A final consideration for the present strategy is to say that e-learning will not be a way of saving costs or switching to external service providers for the development of the training tools needed for professional topics. For PPFI, engaging with e-learning is considered as a starting point for a new journey that shall reinforce the quality of the services provided.

### **Expected improvements**

- Develop more systematically e-learning training modules where the number of trainees is too large and the time schedule too short to cover the training needs with internal trainers.
- Develop e-learning tools that support trainees who need prerequisites' knowledge to benefit from the training they are to participate in.

## **2.3.2 Developing an e-learning platform**

PPFI, in coordination with MoF, is currently developing an e-learning platform with an online module on "budget preparation". The other courses to come should benefit from this platform after evaluating this ongoing experience.

More generally speaking, the development of the e-learning platform shall be conducive to the implementation of an e-learning culture inside PFM institutions' communities in articulation with the face-to-face training culture.

### **Expected improvements**

- Use the platform developed to provide access to e-modules available on the internet, internationally or from local providers, each module being assessed and publicized in regard of staff needs as described in the MoF yearly needs' assessments.

## 2.4 Enhancing academia participation in providing PFM capacities to Palestine

In the very last years, PPFi's relations with local universities have begun to develop. The gradual involvement of the PPFi with the academic sector started with offering training courses at PPFi for some students on the verge of graduation, in a perspective of reducing the gap between the theoretical teaching delivered at the universities and a more practical knowledge reflecting the work of the institutions regarding PFM implementation. Through a learning-by-doing training process, this activity helped PPFi both to fine-tune needs to be addressed and assess in a broad scope new services to provide in collaboration with the academic sector.

The rationale to include academia for providing PFM capacities in Palestine is strong. There is a need to raise awareness about Public Finance all through the economic, social and civil actors' communities. Relations between enterprises and the fiscal administration should benefit from such a widespread knowledge. And also, social and civic actors at large should better understand the issues lying with PFM. Conversely, academia can bring additional useful knowledge to the staff that deals with PFM issues inside institutions.

All in all, enhancing academic specializations in finance, accounting and public administration with sound understanding of PFM issues and technicalities will raise the capacities of the future employees in the private, non-profit and public sectors that shall deal with associated issues.

### **Three precise directions are to be considered for what PPFi shall implement in the years to come:**

- raise awareness to PFM issues through courses that shall be included in academic curricula;
- include PFM basic or more extended knowledge in curricula that prepare students to enter public institutions;
- bring academic expertise for topics usefully complementing PFM ones.

These three directions are reflected in first developments started in 2019 that the 2021-2024 strategy intends to enhance the public sector employees on relevant topics to their positions.

### **2.4.1 Pilot courses developed with Birzeit University (BZU) sets ground for extension**

As a part of PPFi's mission to disseminate knowledge about PFM to a larger audience outside the public sector, a cooperation between PPFi and Birzeit University (BZU - Finance and Accounting departments) started in 2019 with the objective to spread basic knowledge and understanding about Public Finance issues.

The delivering of a first short course on the "Fundamentals of Public Finance" targeting students from the Finance and Accounting departments constituted a promising pilot work. The course was developed by a team of BZU teachers and MoF's internal trainers. It was delivered by the senior practitioners belonging to the top management at MoF. The cooperation further concretized in developing an academic course with credentials on the Public Finance cycle in Palestine. The first batch of the course was delivered in the spring semester 2020.

The course will be offered each semester, open to students from all BZU departments. The course reflects the issues dealt with PFM in Palestine rather than the attached theoretical knowledge. The course also gives students opportunity to interact directly with people from inside the PFM system. In the framework of the 2021-2024 strategy, this course should be replicated with other universities.

Early discussions with BZU are underway in order to develop further courses that should answer further capacity building needs.

#### **Expected improvements**

- Develop trainings fully included in academia curricula that raise awareness and practical knowledge about PFM issues.

### **2.4.2 Curricula development with Palestine Technical University – Kadoorie (PTUK)**

Building a relation between MoF and selected universities through the PPFi's could add a practical dimension to theoretical curricula for students that consider joining public institutions. Moreover, if MoF is to provide on job training opportunities to students following proper curricula, this could contribute to partially answer its recruitment needs with young graduates benefiting from ad-hoc competencies. Such an approach has been welcomed by MoF.

Being a public university, PTUK has expressed a wish to become more instrumental for delivering curricula preparing students to join public institutions. PPFi has started discussions with PTUK (located in Tulkarem) in order to explore cooperation for PFM capacity building corresponding to public institutions' needs.

The aim PPFi intend to pursue, that should get the full involvement of MoF to reach expected outcomes, is to provide longer-term training to students that could then contribute to fill existing and emerging functions needing qualified staff at MoF and in financial departments of other public institutions.

Even if this is an early relation, it is part of the preparation for a new direction PPFi includes in its 2021-2024 strategy. It could be extended to other universities.

### **Expected improvements**

- Get an academia graduate population with PFM knowledge that is prepared to join public institutions.

### **2.4.3 Academia courses on public policies relevant to PFM sector employees**

A collaboration between PPFi, Bethlehem University, and Volontariato Internazionale per lo Sviluppo (VIS, an Italian NGO) started early 2019. It provided an opportunity and a pilot experience to benefit from a set of short training courses on various public policies' topics delivered by Italian academics and practitioners that are of interest for PFM practitioners.

Such collaboration with jointly international partners and local universities is a new opportunity for PPFi that shall be explored and developed in the strategy implementation. PPFi shall look at delivering more short courses on issues of public policy that are of relevance for PFM matters, and potentially developing a new concept for a structured program in public policies relevant for staff in charge of PFM.

In a broader perspective, PPFi endeavours to develop partnerships with local and international institutions that articulate knowledge within a broad understanding of topics relevant to the public sector employees, in connection with PFM ones.

### **Expected improvements**

- Bridge academic courses in public policies with a public of PFM practitioners in order to enhance their general knowledge on relevant topics to their positions.



## Strengths to capitalize on

- A legal entity established by Presidential Decree.
- Operating under the responsibility of the Ministry of Finance with a board chaired by the Minister of Finance.
- A yearly budget that covers all costs for the running training programme.
- A strong capacity of PPFi staff.
- A strong support of MoF's general directorates.
- An active and supportive board.
- Full time dedicated staff that covers all the operational components needed for its work.
- An already extended training catalogue in place that is well answering needs in crucial PFM domains
- Involvement in MoF's reform projects in the course of their development.
- Well established partnerships with relevant stakeholders.
- A strategic partnership with French institutions (donor, technical assistance, line MoF's departments).
- Well established procedures and training cycle
- A pool of trainers from MoF's senior staff ("internal trainers") and proper access to "external" trainers
- Proper internal and external communication tools in place
- Well-designed training facilities.

S

## SWOT Analysis

The SWOT table summarizes major points of reference to see how closely PFI is aligned with its development trajectory and success benchmarks. The content of the analyses is a reference for setting the strategic objectives for the next period.

### Weaknesses to address

- The budget is not fully sufficient to cover the development costs for emerging training needs.
- There is lack of "second level" staff.
- There is a lack of means for the curricula development process and instructional design.
- The needs assessment process is still not at desirable level for all topical domains.
- The contribution of the training for performance at workplace is complex to evaluate. A combined MoF and PPFi approach is not yet implemented.
- There is a lack of internal trainers to meet the load for several routine trainings as for the emerging training needs

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- The expectations underpinning PFM reforms makes PFI's mandate relevant in the long run.
- A good understanding at MoF and in other institutions dealing with PFM issues about addressing continuously the training issues.
- Interest of the international community in supporting PFM reforms.
- Performance improvement expected from raising staff capacities through specialized long-term training programs.
- Potential for involving the PPFi in regional and international training institutions' networks.
- Potential for developing PFM related activities with local institutions outside the public sector.
- Good understanding of progress to achieve through the reinforcement of staff in charge of the training cycle organization at PPFi and MoF.
- Potential access to funding of development activities of PPFi thanks to international donors' institutions

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## Opportunities to seize

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- The political situation and its possible consequences on the capacity to work of the Palestinian public institutions.
- Financial consequences for the Palestinian budget sustainability resulting from the general situation.

### Threats to consider

### 3. Strategic objectives and activities for the years 2021-2024

This part presents the intended results, major relevant indicators, and suggested activities for the PPFi to monitor the present strategy. The plan shall be regularly assessed and updated where needed to cope with the findings resulting from its implementation and the adaptations linked to an evolving environment.

Strategic Objective 1:		
A standardized process of work at highest quality for all phases of the training cycle		
Intended Result 1	Possible relevant indicators	Activities to conduct
<p><b>Training needs' assessments and trainees' selections are improved</b></p> <ul style="list-style-type: none"> <li>• Assessments conducted with MoF's DGs reflect needs as they appear in DGs' strategies and materialize at workplace.</li> <li>• All hierarchal levels at MoF are properly involved in the identification of the training needs.</li> <li>• Eligibility criteria to join a course are well defined in cooperation with MoF trainers.</li> <li>• Trainees are selected and nominated regarding their needs at workplace. Prerequisite knowledge to benefit from the course is acquired prior to participation in the training.</li> <li>• Training needs in reform projects are routinely considered in MoF's reform processes. PPFi is involved at early stage of reforms' projects.</li> <li>• DGs training coordinators have proper capacities.</li> </ul>	<ul style="list-style-type: none"> <li>• Hierarchy participation in assessment events (total number of participating DGs in regard of total number of DGs)</li> <li>• Trained coordinators (number of DGs without fully trained coordinators in regard of the total number of DGs).</li> <li>• Written eligibility criteria (number of training modules with available listed criteria in regard of total number of modules)</li> </ul>	<ul style="list-style-type: none"> <li>• Conduct a yearly workshop with training coordinators, internal trainers, and high management to discuss the training needs process to be implemented and its expected results.</li> <li>• Conduct a meeting with MoF HR department to set priorities for the training programme after the needs' assessments' have been finalized for each Directorate with the DG.</li> <li>• With internal trainers, setting criteria for the evaluation of trainees' eligibility to benefit from each module of the training catalogue (including knowledge prerequisites).</li> <li>• Implement a process to get nominated trainees that takes in consideration these criteria.</li> <li>• Provide a yearly training for coordinators on the needs' assessment process and resulting methodologies.</li> </ul>

## Strategic Objective 1:

A standardized process of work at highest quality for all phases of the training cycle

Intended Result 2	Possible relevant indicators	Activities to conduct
<p><b>Instructional design processes are systematically implemented</b></p> <ul style="list-style-type: none"> <li>• Curricula reflect the actual training needs of identified groups. Intended learning outcomes are explicitly defined.</li> <li>• Training methodology is proper to the targeted audience.</li> <li>• Modules follow a proper adult learning methodology.</li> <li>• Training design includes practical cases to be studied (where applicable).</li> <li>• Needed updates for training modules are checked regularly with MoF's Directorates. Training modules are updated when appropriate.</li> </ul>	<ul style="list-style-type: none"> <li>• Satisfaction of trainees about content and methodology (documented through the training evaluation questionnaires)</li> <li>• Satisfaction of trainees about learning outcomes (documented through the training evaluation questionnaires)</li> </ul>	<ul style="list-style-type: none"> <li>• Provide Training of Trainers (ToT) courses for internal trainers (curricula development and training methods).</li> <li>• Recruit and train PPFI staff on instructional design.</li> <li>• For each training module to be delivered by external trainers, consult with them and set the detailed content expected and the training methodology to follow. Written documentation has to be produced.</li> <li>• Analyze the feedback of trainees' evaluations of the training and share it with trainers in order to improve modules and delivery methodologies accordingly.</li> </ul>
Intended Result 3	Possible relevant indicators	Activities to conduct
<p><b>Jointly with MoF, develop a multifold approach to job performance</b></p> <ul style="list-style-type: none"> <li>• Evidence for a positive impact of trainings on the job performance is documented (where applicable).</li> </ul>	<ul style="list-style-type: none"> <li>• Number of performance evaluations conducted with MoF that include an evaluation of the impact of training delivered.</li> <li>• Impact stories for selected trainings documented.</li> </ul>	<ul style="list-style-type: none"> <li>• Participate actively in comprehensive impact evaluation of job performance conducted by MoF (with PPFI involvement for selecting appropriate jobs that include a training inputs' dimension).</li> <li>• Regular feedback on job performance of previous trainees (multi-aspects approach).</li> </ul>

## Strategic Objective 2:

### Develop e-learning platform and modules

Intended Result	Possible relevant indicators	Activities to conduct
<p><b>An e-learning platform is available</b></p> <ul style="list-style-type: none"> <li>• An e-learning platform is constructed with needed infrastructure.</li> <li>• E-learning training modules are available for assessed needs.</li> <li>• eLearning culture at MoF is enhanced.</li> </ul>	<ul style="list-style-type: none"> <li>• Number of online modules</li> <li>• Number of trainees for the modules developed by PPFI</li> <li>• Number of participants in online modules from external providers</li> </ul>	<ul style="list-style-type: none"> <li>• Technical design of the e-learning platform</li> <li>• Identify modules to be delivered online - consultation between PFI and MoF (priority will go where the number of trainees is too large regarding the timeframe available)</li> <li>• Develop, test and deliver online training content (trainer, instructional designer, and administrator).</li> <li>• Train the local hierarchy in order to follow-up the trainees remaining knowhow needs</li> <li>• Evaluate the e-learning training complementarities face-to-face training</li> </ul>

## Strategic Objective 3:

### Academia participation in providing PFM capacities to Palestine

Intended Result 1	Possible relevant indicators	Activities to conduct
<p><b>Development of PFM courses and delivery</b></p> <ul style="list-style-type: none"> <li>• PFM issues are included in academic curricula with the participation of PPFI and MoF expertise.</li> <li>• Awareness and technical knowledge about public finance management is raised.</li> </ul>	<ul style="list-style-type: none"> <li>• Number of trained students (for each developed module)</li> <li>• Number of universities that are including PFM issues in their curricula</li> </ul>	<ul style="list-style-type: none"> <li>• Deliver the short course on Fundamentals of Public Finance Management in local universities</li> <li>• Develop and deliver an extended PFM course with Birzeit University</li> </ul>
<p><b>Intended Result 2</b></p> <p><b>Curricula development with Palestine Technical University – Kadoorie (PTUK)</b></p> <ul style="list-style-type: none"> <li>• The University delivers diploma to graduates with capacities to fill PFM related functions at MoF and other public institutions.</li> </ul>	<ul style="list-style-type: none"> <li>• Number of students having taken the curricula to be graduated</li> </ul>	<ul style="list-style-type: none"> <li>• Develop a training program at PTUK (Khadoorie) preparing students to serve in PFM administrative services</li> <li>• Initiate internship at MoF for the final stage of students towards their graduation</li> </ul>

### Strategic Objective 3:

#### Academia participation in providing PFM capacities to Palestine

Intended Result 3	Possible relevant indicators	Activities to conduct
<p><b>PFM practitioners benefit from relevant public policies knowledge delivered by the academia</b></p> <ul style="list-style-type: none"> <li>• Develop structured training opportunities for PFM practitioners in public policy.</li> <li>• Enhanced cooperation with Bethlehem University and VIS Italy in order to enhance PFM practitioners with relevant knowledge regarding public policies.</li> </ul>	<ul style="list-style-type: none"> <li>• Number of PFM practitioners participating in public policies courses</li> </ul>	<ul style="list-style-type: none"> <li>• Conduct need assessments for public policies courses relevant to PFM practitioners</li> <li>• Deliver a variety of courses regarding public policy (by international and local experts) to employees of public institutions</li> <li>• Develop a structured program of modules to be accessed by PFM practitioners</li> </ul>

### Strategic Objective 4:

#### PPFI involvement in the international PFM capacity building community

Intended Result 1	Possible relevant indicators	Activities to conduct
<p><b>PPFI involvement in regional and international PFM training community (transfer and exchange of knowledge)</b></p> <ul style="list-style-type: none"> <li>• Membership in professional PFM bodies and networks</li> </ul>	<ul style="list-style-type: none"> <li>• List of membership institutions</li> <li>• Number of participations in events abroad</li> </ul>	<ul style="list-style-type: none"> <li>• Participation and involvement in regional and international platforms events and activities</li> </ul>
Intended Result 2	Possible relevant indicators	Activities to conduct
<p><b>Capacity building for PPFI staff and internal trainers</b></p> <ul style="list-style-type: none"> <li>• Capacity of PPFI staff is at international standard best level</li> <li>• Capacity of MoF's internal trainers is enhanced</li> </ul>	<ul style="list-style-type: none"> <li>• Number of trainings for PPFI staff</li> <li>• Participation of MoF's trainers in international events.</li> </ul>	<ul style="list-style-type: none"> <li>• Provide training opportunities for PPFI staff (locally and internationally)</li> <li>• Provide professional knowledge for internal trainers relevant to their trainers' role</li> </ul>



## Box 4: Training Topic examples

### 1) Public Procurement Law (PPL)

**Aim:** the aim is to give a general view of public procurement procedures and precise knowledge of the legal frame and technicalities of implementation of the PPL.

**Target public:** the training targets employees working in public supplies and procurement, finance staff, auditors, and accountants from all the public sector institutions.

**Course development:** the course is based on the existing public procurement laws, provisions, and best practices, and with reference to the material prepared within the World Bank project.

**Trainers:** both internal trainers (from the public sector) and external trainers (from the private sector) deliver the training.

**Delivery:** since its inception in 2016, PPFI implemented 30 sessions for this course with a total of 579 trainees.



### 2) Revenue Management System (RMS)

**Aim:** the aim is to master the practical skills on how to use the software functions that assists the revenues management staff.

**Target public:** the training targets managers, heads of departments, programmers, data-entry clerks, and employees involved in recording, documenting and managing revenues.

**Course development:** this training module was developed with the Customs department at MoF.

**Trainers:** training is delivered by Internal trainer from revenues department at Ministry of Finance.

**Delivery:** since its inception in 2015, 26 sessions were implemented for a total of 435 trainees.





### 3) Accounting Handbook

**Aim:** the aim is to improve the quality and efficiency of accounting reports according to the International Public Sector Accounting Standards (IPSAS) and Government Financial Statistics Manual (GFSM 2014) in order the concerned staff be able to generate financial statements and reports.

**Target public:** the training targets financial managers, heads of accounting departments and accountants in all public sector institutions.

**Course development:** this training was initiated with the World Bank support. It was adapted to Palestinian specificities with the support of specialized staff from the Ministry of Finance.

**Trainers:** training is delivered by internal trainers from the Public Accounts department at the Ministry of Finance and World Bank local experts.

**Delivery:** since its inception in 2016, 11 sessions were implemented for a total of 181 trainees.



### 4) Customs & Excise Laws and Procedures

**Aim:** the aim is to provide knowledge on customs laws and procedures in Palestine. A major feature concerns the relation with the Israeli customs (clearance procedures). Trainings include specialised topics as the Tobacco Law.

**Target public:** the training targets employees from Customs and Tax departments and other related departments from the public institutions.

**Course development:** the course was developed during PPF's establishment phase with support from the French Customs Department to the Palestinian Customs department. The content is based on the Palestinian existing laws and procedures.

**Trainers:** internal trainers from the customs department deliver the training.

**Delivery:** since its inception in 2012, 4 sessions were implemented for a total of 70 trainees.

### 5) Customs Inspection

**Aim:** the aim is to provide knowledge about the legal framework of Custom Police.

**Target public:** the training targets newcomers - employees from Police Customs.

**Course development:** the course was developed during PPFi's establishment phase with support from the French Custom Police Department to the Palestinian Custom Police department. The content is based on the Palestinian existing laws and procedures.

**Trainers:** internal trainers from the customs department deliver the training.

**Delivery:** since its inception in 2012, 18 sessions were implemented for a total of 266 trainees.



### 6) Fundamentals of Public Finance Management (academia students)

**Aim:** the aim of this course is to complement the theoretical approaches at the universities with more practical insights that reflects the work of Palestinian PFM institutions. The courses cover essential topics in PFM from the Palestinian context.

**Target public:** the training targets students from Accounting and Finance Department at local universities (Birzeit and Khadoorie so far).

**Course development:** content was developed by senior staff at MoF and in cooperation with Birzeit University, , benefiting from the support of the on-going French project.

**Trainers:** MoF senior specialists.

**Delivery:** since its inception in 2019, PPFi implemented 4 sessions with a participation of 92 students.







## 7) Communication Skills

**Aim:** communication skills is designed to enhance the quality of the institutional communication with the public as well as inside public institutions.

**Target public:** employees from MoF and other line ministries.

**Course development:** The training is developed by PPFI in collaboration with an external trainer.

**Trainers:** external trainers deliver this training.

**Delivery:** since its inception in 2015, PPFI implemented 4 sessions with 84 participants.



## 8) International Financial Reporting Standards (IFRS 9)

**Aim:** the aim is to enhance knowledge of public accountants on the IFRS 9 and its implication on tax assessment. It also brings together related bodies from the private sector and the tax departments to get a common understanding of it.

**Target Public:** Tax Assessors at MoF.

**Course development:** this course was developed as part of the French project and implemented in cooperation with Ernst & Young (E&Y) and MoF.

**Trainers:** IFRS 9 experts from Ernst and Young (E&Y)

**Delivery:** since its inception in 2019, PPFI implemented 2 sessions and a workshop with representatives from the private sector, with 56 participants.

## Modules under development



### 1- E-Commerce

**Aim:** this is an organizational development and capacity building activity. The aim is to build the capacity of respective departments at MoF to be able to deal with the implications of e-commerce expansion on public finance in Palestine, and intends to transfer knowledge from the foreign experts to local staff, as well as to qualify local trainers to train other local staff members.

**Target public:** employees from tax and customs departments at MoF.

**Course development:** this intervention is being developed with financial and technical support of France (Expertise France, AFD).

**Trainers:** internal trainers from tax and customs departments.

**Delivery:** the module is expected to be ready at the fall of 2020.

### 2- E-Learning course on "Budget Preparation"

**Aim:** Currently, PPFi and MoF are working on developing a course on "Budget Preparation".

The objective with this on-line course is to enhance the capacities of all those involved in the budget preparation from line ministries.

**Target public:** financial staff and those involved in budget preparation from the different public institutions.

**Course development:** the module is being developed by PPFi in collaboration with internal trainers from the budget department at MoF and a local instructional design expert.

**Delivery:** the course is expected to be launched in October 2020.







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