

Building Responsibility for Delivery of
Government Services (BRIDGE) Program
Government Effectiveness Assessment

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Executive Summary

The Government Effectiveness Index was designed to measure performance changes in targeted institutions in order to provide a snapshot of government's ability to deliver essential services and allow Winrock and the United States Agency for International Development (USAID) to track changes over time. One of the underlying assumptions of this assessment is that government institutions' ability to deliver services is, in part, predicated on their ability to function effectively, efficiently, and transparently, specifically in the areas of financial management, planning and budgeting, human resource development (HRD) and tax administration.

In August 2011, BRIDGE conducted the Government Effectiveness Assessment in Northern Bahr el Ghazal (NBG), Warrap and Jonglei. Although originally planned for inclusion, the assessment could not take place in Unity State due to on-going insecurity. Compared to baseline data collected in 2010, 2011 data has revealed improvements in the performance of several target ministries and overall state indexes for NBG and Warrap as well. As BRIDGE began programming in Jonglei in June 2011, this year's data served as this state's baseline.

Across the states, in the functional areas of HRD, planning and budgeting, financial management, and taxation across the states improvements were also shown. Within HRD, significant improvement was seen from the Ministries of Labour, Public Service, and Human Resource Development (MOLPSHRD). As newly created institutions in 2010, these ministries faced the uphill battle of defining their mandate. While both institutions have improved over the last year, the NBG MOLPSHRD showed the most improvement in the index. A contributing factor for this is the willingness of ministry leadership to take ownership of the process and push for progress within the ministry.

In planning and budgeting, the most significant improvement in the indexes came from the NBG Ministry of Physical Infrastructure (MOPI). Higher index scores reflect the increasing adoption and implementation of Republic of South Sudan (RSS) frameworks for planning and budgeting, though implementing it consistently each year is still a challenge due to staff capacity. High scores, relative to the other state ministries assessed, were also seen in Jonglei, even though data collected was only a baseline.

In financial management, all indexes improved, though NBG Ministry of Finance (MOF) improving slightly more than the Warrap MOF. Both entities are now utilizing the electronic Financial Management Information System (FMIS) to varying extents, but lack the qualified staff to utilize the system to its fullest extent.

Finally, in taxation, index improvements were also seen. Most significant gains were seen in NBG. Since last year, the Revenue Authority was fully established through law, and has made progress in establishing the formal system of tax collection. The tax system in Warrap is also implemented, but a revenue authority has yet to be established, and the presence of county taxation offices is more limited than in NBG. This past year, BRIDGE programming in taxation

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focused on supporting countrywide reforms by responding to requests from the Local Government Board (LGB) and engaging with RSS MOFEP, though some interaction at the state level did occur. As a result, improvements in the index cannot solely be attributed to BRIDGE assistance.

Across the states, the greatest gains were seen in NBG indexes, though the baseline index for Jonglei was higher than either NGB or Warrap. The exact reasons for these higher scores vary between individual ministries and functional areas described in the analysis, but what was clear across all the states is that the motivation and commitment of ministry leadership is critical to progress. Another consistent message across the states was the challenges with staff capacity. Even for those institutions whose staff capacity has improved over the past year, challenges remain to fully carry out institutional mandates and functions. According to key informants interviewed at the ministries, more training is needed, but they need to be longer, more focused on-the-job trainings.

Introduction

BRIDGE has developed two complementary impact indicators to measure improvements in state and local governments' capacity to deliver essential services. The first impact indicator is the Citizens' Perception Index, which measures the perceptions of BRIDGE-targeted communities regarding their local government's ability to deliver essential services. The second impact indicator is the Governance Effectiveness Index, which measures performance changes in targeted state institutions. Taken together, these two evaluation tools provide a snapshot of government's ability to deliver essential services and allows Winrock and USAID to track changes over time.

The Governance Effectiveness Index is the subject of this report¹. There are two underlying assumptions behind the Governance Effectiveness Index. The first is that government institutions' ability to deliver services is, in part, predicated on their ability to function effectively, efficiently, and transparently, specifically in the areas of **financial management, planning and budgeting, human resource development, and tax administration**. The second assumption is that by strategically focusing on performance improvements in these key functional areas for select state-level ministries, BRIDGE interventions can have positive demonstration effects for ministries that are not the direct recipients of BRIDGE support. This means that, toward the end of a one-year period, targeted ministries will share lessons learned with non-target ministries, further building the capacity of the targeted ministries, while also contributing to the sustainability of the capacity improvements.

For each targeted state institution, BRIDGE has developed a Governance Effectiveness Index compiled of separate indexes to measure performance improvements in the functional areas upon which BRIDGE is focusing.

Methodology

In 2009, using USAID's Institutional Development Framework, BRIDGE conducted some 20 Institutional Capacity Assessments (ICAs) of BRIDGE-supported state and county government institutions, which helped define BRIDGE's initial governance interventions. In 2010, BRIDGE took a more focused approach to assessing the impact of its governance interventions, the Governance Effectiveness Index. In July and August, 2010, BRIDGE Democracy and Governance (D&G) staff collected performance data, using the relevant parts of the ICA as a guideline, for each target ministry² and each target functional area³. Where the ICA did not fully capture relevant data—for instance in the case of planning and budgeting activities—BRIDGE developed

¹ The Citizens' Perception Index has been covered in a separate report.

² State Ministry of Finance, State Ministry of Agriculture, State Ministry of Physical Infrastructure, State Ministry of Local Government, State Ministry of Education, and State Ministry of Labor, Public Service and Human Resource Development (MOLPSHRD), NBS Office of the Secretary General.

³ Financial management, planning and budgeting, human resource development, and tax administration

its own performance indicators. Since BRIDGE's D&G activities began in earnest in 2010, 2010 is used as the baseline for the Governance Effectiveness Index.

It is important to reiterate that only the functional areas BRIDGE is targeting for a particular ministry are assessed. For instance, if BRIDGE is not involved in financial management activities for the Ministry of Education, then financial management activities for that ministry will not be included in the Integrated Governance Effectiveness Index.

Each year, this process is repeated at a similar time period.⁴ The assumption is that over time, ministry performance will improve, translating as improved service delivery, which will be verified by the Government Perception Index.

Assessment Implementation

The approach to the Governance Effectiveness Index is simpler than that of the ICA. The Monitoring & Evaluation (M&E) Director, with support from D&G Advisors, conducts a series of semi-structured interviews with key informants within each target ministry. The interviews are based on the guiding questions contained in the annexes. Whenever possible, source documents are visually reviewed or collected to verify interview information.

Based on the findings of the semi-structured interviews, the M&E Director produces a summary of the findings for each ministry with input from D&G Advisors, which is then scored by the M&E Director, based on the ICA criteria. When the knowledge of a particular ministry's institutional capacity was well known to the D&G Advisor, he or she includes the additional information in the write ups, though ensuring additional information was as objective as possible.

In 2011, the Governance Effectiveness Index covered those functional aspects that were the target of BRIDGE support, specifically:

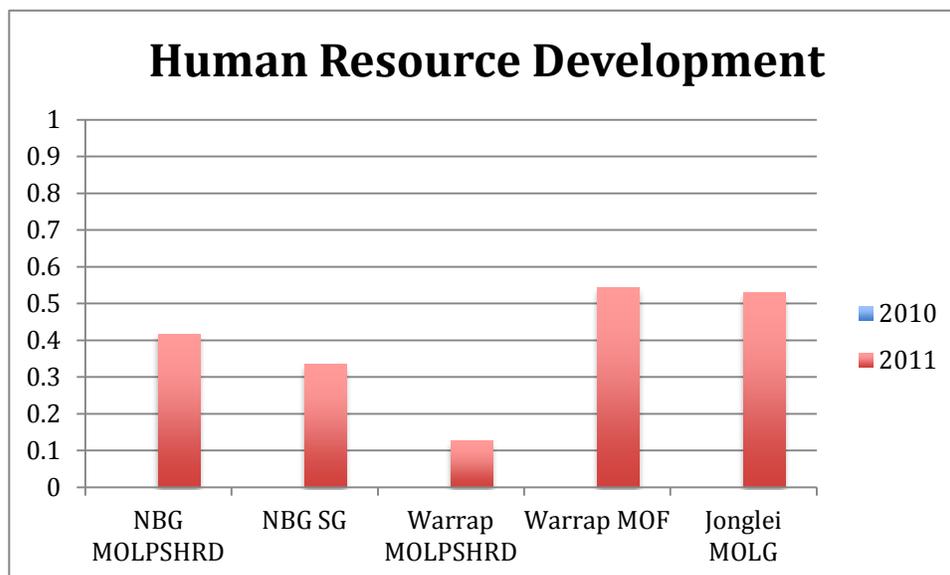
| | Ministry of Labor, Public Service and Human Resource Development | Ministry of Finance | Ministry of Agriculture | Ministry of Physical Infrastructure | Ministry of Education | Ministry of Local Government | Office of the Secretary General | |
|----------------------------|--|---------------------|-------------------------|-------------------------------------|-----------------------|------------------------------|---------------------------------|---------|
| Human Resource Development | ✓ | | | | | | ✓ | NBG |
| | ✓ | ✓ | | | | | | Warrap |
| | | | | | | ✓ | | Jonglei |
| Planning & Budgeting | | ✓ | | ✓ | | | | NBG |
| | | ✓ | ✓ | | | | | Warrap |
| | | ✓ | | | ✓ | ✓ | | Jonglei |
| Financial Management | | ✓ | | | | | | NBG |
| | | ✓ | | | | | | Warrap |
| | | ✓ | | | | ✓ | | Jonglei |
| Tax Administration | | ✓ | | | | | | NBG |
| | | ✓ | | | | | | Warrap |

⁴ The state Ministries of Health will only be assessed in coming years if health becomes a focal area for the BRIDGE Program.

Analysis

To analyze the data, BRIDGE has derived an index system in which Human Resource Management, Planning & Budgeting, Financial Management, and Taxation authorities received an index score. Where more than one functional area is being supported by BRIDGE, the index score is averaged to yield an Overall Governance Effectiveness Index, otherwise the Governance Effectiveness Index is calculated only for the functional area in which BRIDGE works. The Governance Effectiveness Index is a number between 0 and 1, where 1 is the highest and 0 is the lowest score. In other words, if the Governance Effectiveness Index is 0, the institution is completely unable to carry out the target function. A score of 1 would indicate that the ministry is fully capable of carrying out the target function.

Functional Areas



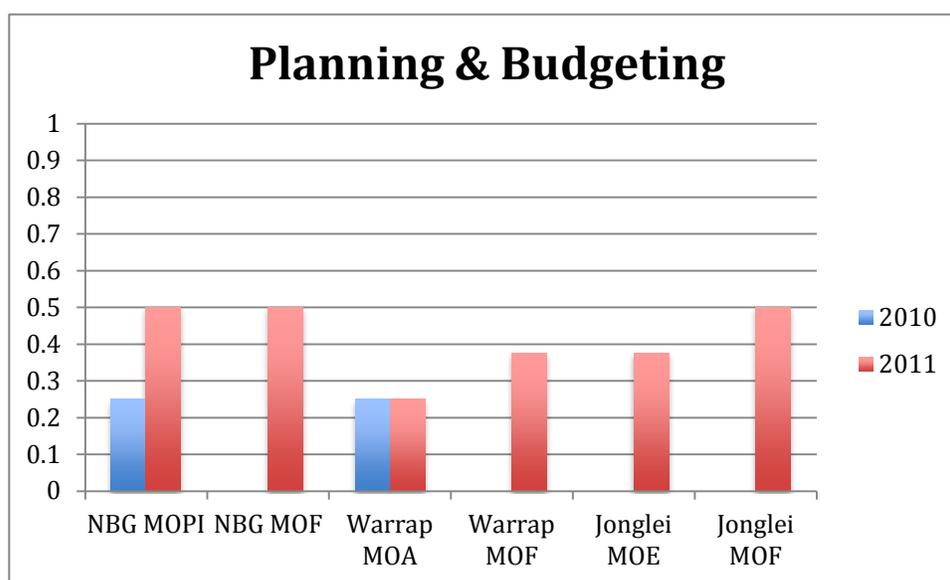
During FY 2010, the new Ministry of Labor, Public Service, and Human Resource Development (MOLPSHRD) was created at the state level and necessarily, the baselines for these institutions were zero, though some departments such as Labor did previously exist. From that baseline, the progress each institution has made seems to be linked to the motivation and enthusiasm of its leaders, as well as the politics of each state.

In NBG, where the greatest change occurred, the ministry functional statement remained incomplete at the time of assessment, but did provide the ministry with some guidelines. Within the ministry, each department possesses a mandate in writing, but not all departments are fully functional or fully staffed. Staff who are present also do not always understand the mandate of their department, may not possess all the technical skills they require, and thus some departments are not achieving their mandates. While there are internal mechanisms established to train staff, the ministry lacks resources to implement trainings. Additionally, as a result of

BRIDGE support, there is a written organizational chart, but written job descriptions have not been finalized.

In Warrap, the ministry mandate is not yet defined, and its functional capacity appears limited to the Department of Labor, which existed before the ministry was created. According to the Director of Labor, only the Labor Directorate possesses a written mandate. Additionally, though BRIDGE supported the development of a ministry functional statement, the ministry has not yet taken ownership and adopted it. Overall, the ministry departments appear to be relying on past experiences gained before the ministry was formed to guide its work. Additionally, there does not appear to be any internal mechanism for training staff.

HRD-focused assessments also were conducted at the Warrap MOF and Jonglei MOLG due to the request of these specific ministries for support in this area. The higher scores may reflect their lengthier existences as ministries, but challenges remain in fulfilling their mandates due to insufficient qualified staff. Uniquely, in Jonglei, while MOLG staff at the county level have been trained (by BRIDGE), the technical staff in the county upon whom they rely to fully carry out their mandate lack some necessary skills.

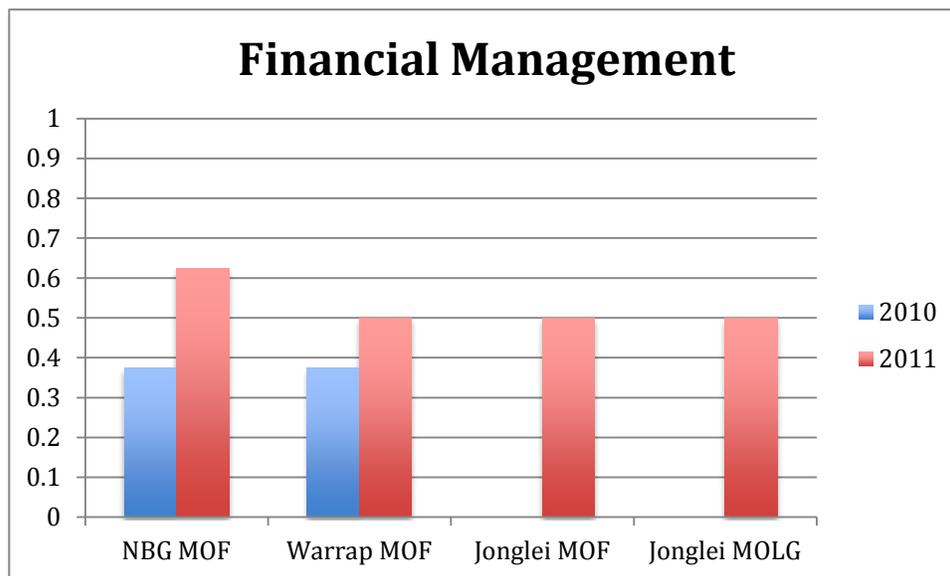


Since FY 2010, the most significant improvement has been seen in the NBG MOPI. Since last year, the ministry has standardized their planning and budgeting cycle procedures. This year, the Minister reported that the ministry is following RSS guidelines, incorporating input funneled through the local government from County Commissioners, Payam and Boma Administrators, but consistently following this process is still a challenge as staff do not yet fully understand the process. Additionally, while expenditures are usually matched to the budget, the Minister remarked that the budget does not always fit neatly to the work plan.

While there was a significant rise in score for the NBG MOPI, the Warrap MOA index remained the same as last year. This year, the Warrap MOA was still not yet following RSS

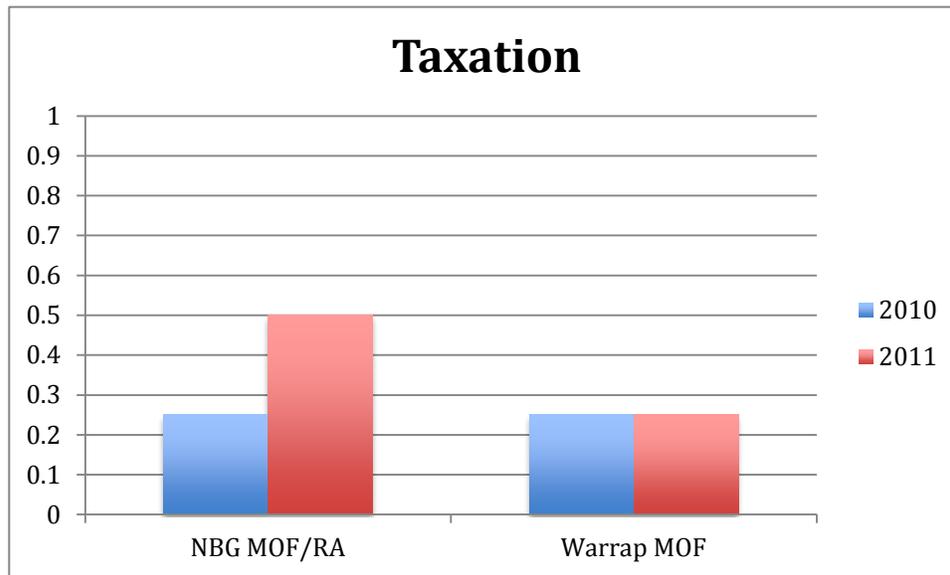
guidelines for planning and budgeting, but at the time of interview state officials were in the midst of receiving training on the topic from BRIDGE. Additionally, the limited funding received by the MOA seems to stymie action related to planning and budgeting beyond salaries and general operations. While there is a general plan to cover all counties with demonstration farms, the MOA lacks funding to implement this plan and so the plan seems to remain vague. In general, NGOs seem to be the major force driving action in this sector due to the budget constraints of the ministry. The extent to which the ministry’s priorities and plans determined NGO activities or NGO funding determined ministry action was not clear.

In light of challenges, particularly that of staff capacity and resources, during the planning & budgeting process, the MOF in each state appeared to step in to try to fill this gap. As a result of this, the MOF was also assessed in this functional area as well. Particularly in the case of Warrap MOA, the higher-level capacity of the MOF in planning and budgeting may be a balancing force, though it is clear that the MOF is more focused on the budget than the content of the plans that would match the budget.



In a very positive trend, both NBG and Warrap MOF scores improved over the past year. The NBG MOF implemented a computerized Financial Management Information System (FMIS), which links to the RSS level FMIS, though only a limited number of ministries within the state remain unconnected to it. Additionally, the ministry has increased its use of the centralized payment system and adopted the 2011 state budget. However, as the ministry reported, challenges remain, particularly with staff capacity. Though the ministry reported that skill levels have improved over the past year, staff need additional on-the-job trainings in order to effectively implement the financial management systems and to improve the overall annual budgeting process. Specifically, staff need additional training on the electronic FMIS in order to fully utilize the system. Currently, FMIS reports are only used to assess line item balances prior to committing funds and approving expenditures, but not to monitor performance, analyze the budget or forecast expenditures.

In Warrap, index scores also improved, though not to the same extent as in NBG. The most significant issue remains the same from last year: staff capacity. Staff have received training on financial management from BRIDGE, and staff are skilled enough to produce the annual budgets and support line ministries to this end, but they do not necessarily have the capacity to track expenditures and match them against the budget. Additionally, while the computerized FMIS is in place, it has not been rolled out to all line ministries and remains predominantly used within the MOF. Complementing the computerized FMIS, the ministry continues to utilize paper forms for payment processing and tracking, though these have not been updated since independence. While some forms are entered electronically, others remained stored in paper form.

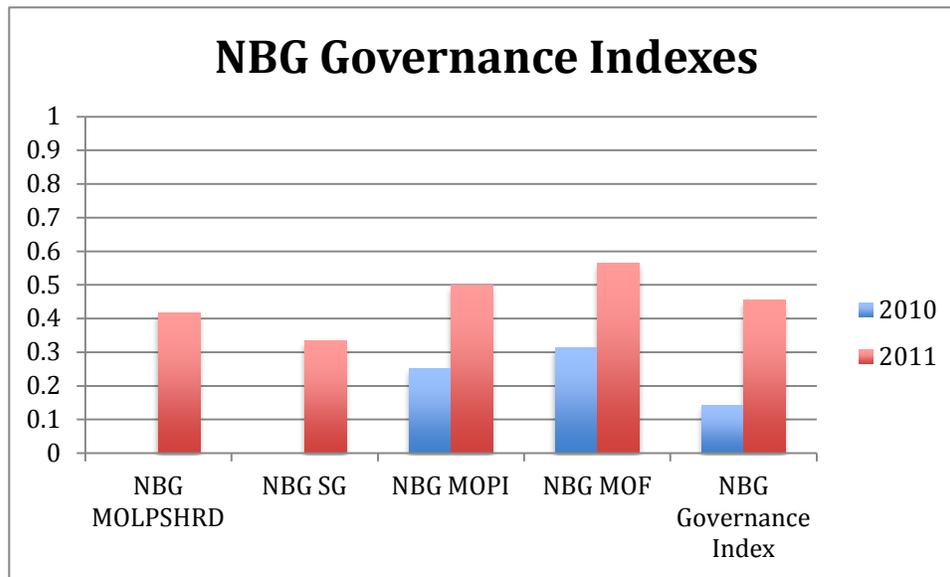


Finally, in taxation, index improvements were also seen. The most significant gains were seen in NBG. Since last year, the Revenue Authority was fully established through law, and has made progress in establishing the formal system of tax collection. In Aweil Town, for example, 75 percent of taxpayers have been given tax identification numbers as a result of public awareness campaigns and other efforts. Additionally, in September 2011, after this assessment concluded, a computerized tax system to consolidate tax collector and tax payer information was to be rolled out, though staff trained to maintain this system were not yet in place. Outside of Aweil Town, taxpayers have not been registered, but tax offices have been set up in all counties except Aweil Center and Aweil South now exist.

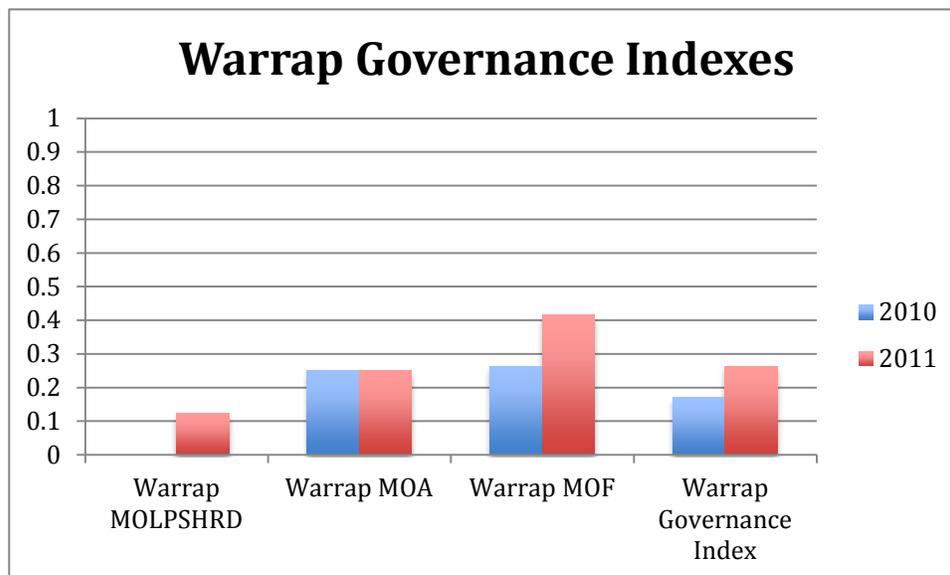
In Warrap, the Revenue Authority has yet to be established, but a tax system is in place. However, the implementation of the tax system is limited to collecting personal income tax, and collections at the county level in Twic and Tonj North. These are the only two tax offices in the state outside of Kuajok and staff here have been trained by the Directorate of Tax. Procedures are written down and tax collections are documented through paper receipts.

This past year, BRIDGE programming in taxation focused on supporting country-wide reforms by responding to requests from the Local Government Board (LGB) and engaging with RSS MOFEP, though some interaction at the state level did occur. As a result, improvements in the index cannot solely be attributed to BRIDGE assistance.

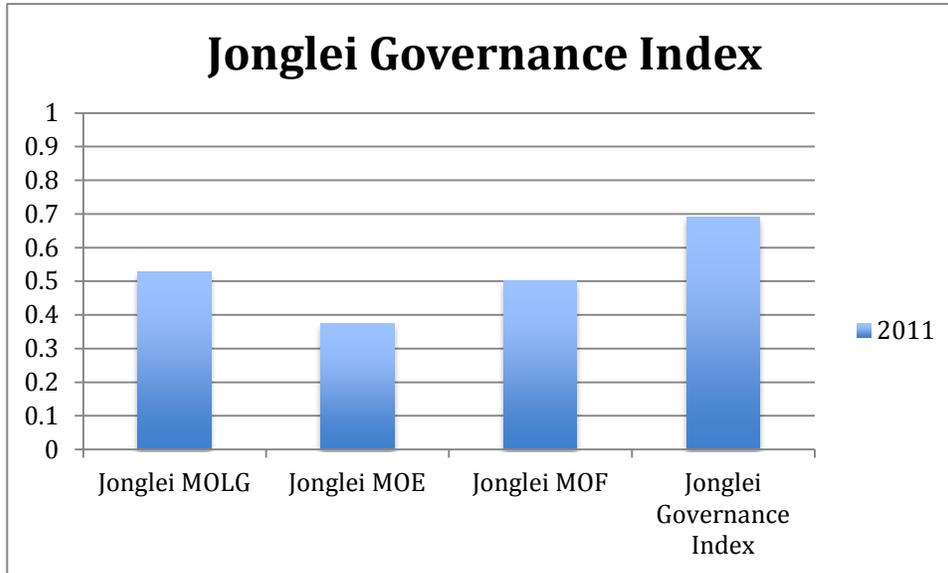
State Indexes



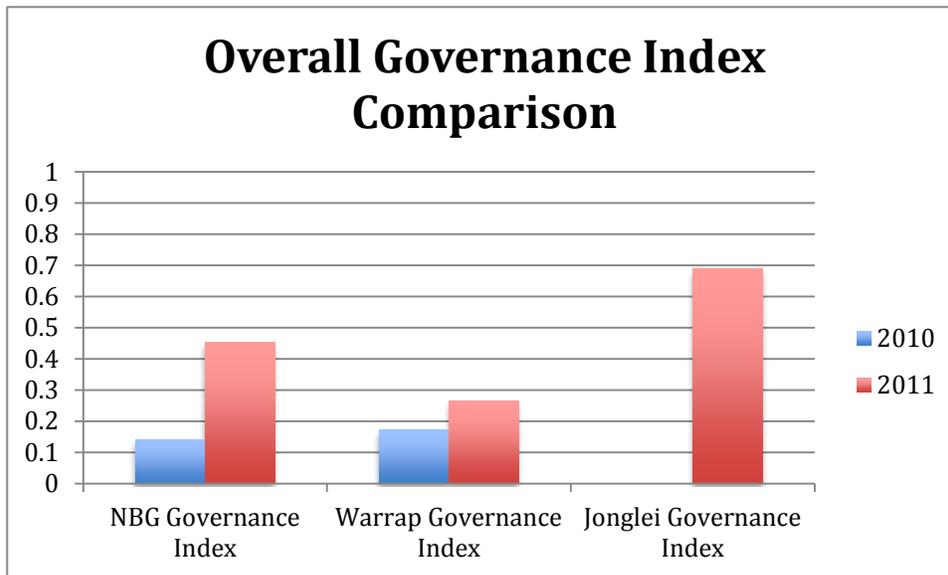
Overall, in those functional areas assessed, NBG ministries with 2010 baselines have shown marked improvement.



Though not as great of an improvement as NBG indexes, Warrap, specifically the MOF, did experience a positive change as detailed in the analysis of the functional areas.



Baseline information was collected this year, and while one cannot gauge progress at this time, it is clear that Jonglei baseline scores are much higher than baseline scores in the other states. From the assessment, it was clear that the ministries assessed were clear about their mandates, which gave them some direction, but like other states, lacked enough qualified staff to fully achieve these mandates.



While indexes increased in NBG and Warrap, it is clear that the Jonglei institutions assessed are at a much higher level of functionality. The exact reasons for this higher functionality were not ascertained by the assessment, but what was clear across all the states is the motivation and commitment of ministry leadership is critical to progress. In Jonglei in particular, most ministry leaders interviewed seemed clear about the task laid before them, and were equally clear about

the challenges they face. This mentality was also present in NBG, particularly in the Office of the Secretary General and MOLPSHRD, whose indexes also increased since last year.

Another common theme across all states was the challenge of qualified staff. While some ministries have managed to increase the number of qualified staff from last year, the challenge remains, as a ministry's functionality relies on the caliber of staff that are managing and implementing its systems and processes. From the assessment, it is clear there are two aspects to this challenge. The first is with staff understanding the mandates of their departments and ministries. As many staff do not have written job descriptions, their understanding of these mandates is critical to guide them in their daily tasks. Secondly, many staff lack the technical skills to fulfill the mandates of their departments or ministry. Some ministries, such as the NBG MOF have gained more skilled staff since last year, but they still lack the skills required for fully implementing and utilizing ministry systems, such as the electronic FMIS in this case. Other ministries, such as the Jonglei MOLG, have trained staff (trained by BRIDGE in 2011), but those staff still rely on other technical staff to carry out their work. Not only did ministry officials state their staff need more training, but particularly more focused training on-the-job, rather than short, one-time trainings.

Annexes

ANNEX I: Northern Bahr el Ghazal Assessment

Northern Bahr el Ghazal Office of the Secretary General

| I. MANDATES AND CORE FUNCTIONS | FY2011 Baseline | FY 2012 Target |
|--|---|----------------|
| <ul style="list-style-type: none"> - What are your core responsibilities and mandates? - How is your ministry or county office organized? - How is each department or office achieving its mandate? | 2 | 2.5 |
| | 0 = Ministerial structure under deliberation 1 = Ministry and departmental mandates/structures and core functions defined (by decree or law); initial hiring started 2 = Core functions put into practice initial hiring completed. 3 = Core functions fully operational; other functions at minimum capacity 4 = All functions operational with critical mass of staff hired; agreed divisional/sectional mandates established and used. | |
| Notes on Baseline/Targets: BRIDGE support in FY2012 will be limited. | | |
| Baseline: Core functions are operational, but there is no official, written, organizational chart or functional statement for the SG Office. While the Secretary General and his Directors understand their roles and responsibilities from experience, there is a lack of understanding of their respective mandates from subordinates to the Directors. The SG Office is also currently understaffed (not all Director positions have been filled), and many existing staff have low capacity. As a result, departments do not always achieve their mandates. For example, the Office of Resolutions lacks qualified staff, therefore the documents they produce are of low quality. Currently, the governor has approved the hiring of two additional qualified staff to fill the gap, but they have not yet been hired. | | |

**Northern Bahr el Ghazal
Office of the Secretary General**

| 4. HUMAN RESOURCES - STAFF | FY 2011 Baseline | FY 2012 Target |
|---|------------------|----------------|
| <ul style="list-style-type: none"> - Do you have skilled staff to cover all of your core functions? - Are there internal mechanisms to train/build the capacity of existing staff? - What kind of training has staff received? | .5 | 1 |
| <p>Notes on Baseline/Targets: BRIDGE support in FY2012 will be limited.</p> | | |
| <p>Baseline: The SG Office is understaffed and many staff do not have adequate capacity to accomplish tasks to the level the Secretary General desires. Some staff have received training, such as management training from UNDP. Some departments are in need of additional management skills trainings, among others. UNDP provided management training to some staff in the past.</p> | | |

**Northern Bahr el Ghazal
Office of the Secretary General**

| 5. HUMAN RESOURCES SYSTEMS - | FY 2011 Baseline | FY 2012 |
|--|---|---------|
| | 1.5 | 2 |
| <ul style="list-style-type: none"> - Is there an HR system in your Ministry/County Office? - Are there written job descriptions for existing staff? - How is staff performance appraisals carried out? | <p>0 = No formal personnel systems (job descriptions, recruitment and hiring procedures, etc.) exist</p> <p>1 = Some, but not all necessary personnel systems exist.</p> <p>2 = Virtually all necessary personnel systems are put into practice (written procedures, recruitment practices in place and in operation, etc.). But little or no recognition of employee performance.</p> <p>3 = Performance (merit) beginning to be recognized formally.</p> <p>4 = Formal personnel systems are institutionalized, understood by employees, and redress can be pursued. Formal performance appraisal system in place with provisions for merit-based rewards and promotions.</p> | |
| <p>Notes on Baselines/Targets: BRIDGE support in FY2012 will be limited.</p> | | |
| <p>Baseline: MOLPSHRD has written guidelines and procedures on recruitment and hiring (an act from the governor). While these procedures are currently put into practice, everyone is not aware of the procedures. When the SG needs additional staff, he tells the MOLPSHRD and the requirements of the positions. For current staff, there are no written job descriptions and staff have not been evaluated (the SG has never seen an evaluation). The SG wants to develop the evaluations (and job descriptions) within his own office instead of relying solely on the MOLPSHRD for these things. However, these things have not yet been implemented.</p> | | |

Northern Bahr el Ghazal**Ministry of Labor, Public Service, and Human Resource Development (MOLPSHRD)**

| MANDATES AND CORE FUNCTIONS | 2010 Baseline | 2011 Target | 2011 Actual | 2012 Target | 2012 Actual |
|---|---|-------------|-------------|-------------|-------------|
| | | 0 | 2 | 1.5 | 2 |
| <ul style="list-style-type: none"> - What are your core responsibilities and mandates? - How is your ministry or county office organized? - How is each department or office achieving its mandate? | <p>0 = Ministerial structure under deliberation 1 = Ministry and departmental mandates/ structures and core functions defined (by decree or law); initial hiring started 2 = Core functions put into practice initial hiring completed. 3 = Core functions fully operational; other functions at minimum capacity 4 = All functions operational with critical mass of staff hired; agreed divisional/sectional mandates established and used.</p> | | | | |
| Notes on Baseline/Targets: BRIDGE support in FY2012 will be limited. | | | | | |
| Baseline: The ministry is newly established and its structures and specific mandate are still under deliberation. | | | | | |
| FY 2011: The functional statement for the ministry is incomplete, but does provide some guidelines. An organizational chart exists as a result of BRIDGE support, but the ministry is not yet fully staffed. Each directorate has its mandate in writing, and although these mandates are always emphasized in staff meetings, some staff still do not fully understand them. In total there are seven directorates, but current operations are only concentrated in four (public service labor, human resource development, and administration & finance). The directorates of pension, establishment and one other remain inactive. As a result of inadequate staffing and low standards, directorates and departments do not always achieve their stated mandate. | | | | | |

**Northern Bahr el Ghazal
MOLPSHRD**

| HUMAN RESOURCES - STAFF | 2010 Baseline | 2011 Target | 2011 Actual | 2012 Target | 2012 Actual |
|--|---|----------------|----------------|----------------|----------------|
| | | 0 | 2 | 1.5 | 2 |
| <ul style="list-style-type: none"> - Do you have skilled staff to cover all of your core functions? - Are there internal mechanisms to train/build the capacity of existing staff? - What kind of training has staff received? | <p>0 = Existing staff not fully capable of providing skills required of their positions. 1 = Majority of staff participating in training for technical skills. 2 = Staff members possess minimum technical skills required of their positions but still lack broader communication skills. 3 = Staff members possess complete technical skills required of their positions and majority participating in training for broader skills 4 = Staff possesses all skills including communication, leadership, team building, and management, along with a gender-balanced view of the role of women in government and society.</p> | | | | |
| Notes on Baseline/Targets: BRIDGE support in FY2012 will be limited. | | | | | |
| Baseline: Ministry was created in 2010. | | | | | |
| FY 2011: Staff are not up to date on technical skills, and there are not enough skilled staff to cover all core functions. The ministry is still new and it is still working on clarifying its mandate. A management and human resources training was initiated by RSS (funded by DFID) and there have also been financial management trainings by UNDP and Sudan BRIDGE. Trainings are brief though and longer trainings are needed for people to fully understand the material. An internal training team exists to conduct trainings, but internal trainings have not been carried out due to limited resources. | | | | | |

Northern Bahr el Ghazal
MOLPSHRD

| HUMAN RESOURCES - SYSTEMS | 2010 Baseline | 2011 Target | 2011 Actual | 2012 Target | 2012 Actual |
|---|---|----------------|----------------|----------------|----------------|
| | | 0 | 2 | 2 | 2.5 |
| <ul style="list-style-type: none"> - Is there an HR system in your Ministry/County Office? - Are there written job descriptions for existing staff? - How is staff performance appraisals carried out? | <p>0 = No formal personnel systems (job descriptions, recruitment and hiring procedures, etc.) exist 1 = Some, but not all necessary personnel systems exist. 2 = Virtually all necessary personnel systems are put into practice (written procedures, recruitment practices in place and in operation, etc.). But little or no recognition of employee performance. 3 = Performance (merit) beginning to be recognized formally. 4 = Formal personnel systems are institutionalized, understood by employees, and redress can be pursued. Formal performance appraisal system in place with provisions for merit-based rewards and promotions.</p> | | | | |
| Notes on Baseline/Targets: BRIDGE support in FY2012 will be limited. | | | | | |
| Baseline: The ministry was newly created in 2010. | | | | | |
| FY 2011: A human resource system, including written recruitment and hiring procedures, exists and are in practice. Although some staff know their mandate and primary tasks, written job descriptions are still under development. Promotions are based on performance and education background, but are carried out by the establishment directorate of the ministry, which is currently not very active. | | | | | |

**Northern Bahr el Ghazal
Ministry of Finance (MOF)**

| FINANCIAL MANAGEMENT | 2010 Baseline | 2011 Target | 2011 Actual | 2012 Target | 2012 Actual |
|---|--|----------------|----------------|----------------|----------------|
| | | 1.5 | 3 | 2.5 | 3 |
| Is there a written budget for how money will be spent? Is there a work plan that goes along with this budget? Is there a financial management system in place? Do you have skilled staff to cover all of your core functions? | <p>0 = No budget for Ministry administration or programs. 1 = Basic Ministry budget and financial management system exists. 2 = Ministry staff able to develop annual budget. Sufficient number of staff skilled in financial management. 3 = Financial management system integrated with government-wide FMIS. 4 = Actual Ministry expenditures within 10% of budget.</p> | | | | |
| Notes on Baseline/Targets: | | | | | |
| Baseline: While there is a written budget and a work plan that corresponds to the budget, the Ministry's lack of skilled staff, especially in the financial management and planning and budgeting skill areas, hinders its ability to fully carry out its functions. The MoF has a computerized financial management system that is being piloted in NBG. | | | | | |
| Targets: BRIDGE will continue to build the capacity of the MoF particularly as it relates to financial management, planning and budgeting, accounting, and auditing so that it can fully carry out its necessary functions. The computerized financial management system puts the MoF on the road to being fully integrated with the government-wide FMIS. | | | | | |
| FY 2011: There is a written budget, associated work plan, and the computerized FMIS system is currently in use, although it is not being utilized to its full extent. There is no evidence that FMIS reports are used to assess Line Item Budget execution, monitor performance, forecast expenditures, and verify available funds. FMIS reports are only used to assess line item balances prior to commitment of funds/approval of expenditures. | | | | | |
| There are skilled staff, but they require additional training to effectively implement the financial management systems and to improve the overall annual budgeting process. Skill levels have improved in the past year in several key areas, such as recording and processing transactions, record keeping, time management and compliance with financial reform policies. However, additional refresher courses and on-the-job trainings are needed. Specifically regarding the FMIS, additional trainings are needed for Controllers and Directors of Accounts on available funds verifications and budget execution account analysis. Several reform initiatives have also been accomplished this year, including payroll automation, increased use of the centralized payment system, FMIS, and adoption of the 2011 annual budget. | | | | | |

**Northern Bahr el Ghazal
MOF**

| PLANNING AND BUDGETING | FY 2011 | FY 2012 | FY 2012 |
|--|--|---------|---------|
| | Baseline | Target | Actual |
| | 2 | 2.5 | |
| <p>1. Does the entity have a budget plan that conforms to the GoSS guidelines?</p> <p>2. Does the entity's budget process include a review of: (a) relevant goals and objectives; (b) past performance; (c) capacity (specifically human resource and logistics capacity); and (d) available data bases?</p> <p>3. Are budget plans complemented by work plans?</p> <p>4. Can the entity demonstrate a correlation between the budget and actual expenditures?</p> <p>5. Is the entity's process for budget planning a participatory one? (Disaggregated: did it include input from the people/did it include input from constituent parts of government)</p> | <p>0 = The entity has no standardized process for annual budget planning.</p> <p>1 = There is a process for annual budget planning, but it lacks some important elements.</p> <p>2 = There is a standardized process for annual budget planning that includes most important elements.</p> <p>3 = There is a complete, standardized process for annual budget planning that is consistently followed.</p> <p>4 = There is a complete, standardized process for annual budget planning that is consistently followed, <u>and</u> that includes a mechanism for incorporating input from the public.</p> | | |
| Notes on Baseline/Targets: | | | |
| <p>Baseline: There is a standardized process in place, starting with stakeholders consultations, consultative meetings with agencies regarding ceilings, compliance with guidelines and funding priorities. Director Generals, Directors of Planning & Budgeting, County Planning Officers, County Executive Directors, NBOs, UNDP, Chambers of Commerce, the Private Sector (Trade Union) and Teacher Associations are involved in the process. The MOF coordinates this process, and mentors three planners and finance personnel who are deployed to the ministries. The Ministry is familiar with GOSS guidelines to the extent that it concerns the MOF (budget ceilings, reporting procedures, transfer requirements, use of free balance system, petty cash advances, payment procedures and accountability). Expenditures are tracked and matched against the budget to the extent that available funds are confirmed before approval is given for additional expense or commitments.</p> | | | |

Northern Bahr el Ghazal
MOF
Revenue Authority

| TAX ADMINISTRATION | 2010 Baseline | 2011 Target | 2011 Actual | 2012 Target | 2012 Actual |
|---|--|----------------|----------------|----------------|----------------|
| | | 1 | 2 | 2 | 2.5 |
| <p>Is there a tax administration system in place? Are there written rules and procedures on how these funds are to be used or passed on to the state fiscal body? How are the funds accounted for in the budget? Do you have skilled tax collectors?</p> | <p>0 = No formal tax administration systems exist 1 = Some, but not all necessary tax administration systems exist. 2 = Virtually all necessary tax administration systems exist, but not all are put into practice. 3 = Tax administration systems exist and are regularly put into practice. 4 = Tax administration systems exist and are put into practice. Tax revenue properly accounted for in the budget.</p> | | | | |
| <p>Baseline: The rules and procedures for tax collection are not consistently followed and no formal system currently exists. There are no skilled tax collectors, which hinders the MoF's ability to carry out one of its core functions. However, there is progress: The State Revenue Authority is already formed and the commissioner has been appointed. Also, the County Revenue Offices are being put in place with the appointment of a focal person for tax collection.</p> | | | | | |
| <p>FY 2011: The tax administration system has been put in place, although with a few remaining gaps. The Revenue Authority, a semi-autonomous body with its own systems and structures, has been established through law. County offices in all counties except Aweil Center and Aweil South have been established. In Aweil Town, 75% of taxpayers have been given tax identification numbers as a result of public awareness campaigns and other efforts, but no registration has taken place outside the town. Registration of taxpayers, however, is currently suspended until the new computerized tax system is launched in September 2011. This system will not only consolidate taxpayer information, but also for tax collectors. Although the system is to be launched in September, there is currently no system to monitor the taxpayers registered in the system, and the Revenue Authority still needs to recruit and train people to run the system.</p> <p>Another remaining challenge is training and recruiting skilled tax collectors. The Revenue Commissioner stated the need for a streamlined, longer-term, county-based training for tax collectors. The only written tax procedures are in the form of the Tax Procedure Act, but this is very generalized guidance, and tax collectors primarily act based upon experience.</p> | | | | | |

Northern Bahr el Ghazal
Ministry of Physical Infrastructure (MOPI)

| PLANNING AND BUDGETING | FY 2010 | FY 2011 | FY 2011 | FY 2012 |
|---|--|---------|---------|---------|
| | Baseline | Target | Actual | Target |
| | 1 | 2 | 2 | 3 |
| <p>1. Does the entity have a budget plan that conforms to the GoSS guidelines?</p> <p>2. Does the entity's budget process include a review of: (a) relevant goals and objectives; (b) past performance; (c) capacity (specifically human resource and logistics capacity); and (d) available data bases?</p> <p>3. Are budget plans complemented by work plans?</p> <p>4. Can the entity demonstrate a correlation between the budget and actual expenditures?</p> <p>5. Is the entity's process for budget planning a participatory one? (Disaggregated: did it include input from the people/did it include input from constituent parts of government)</p> | <p>0 = The entity has no standardized process for annual budget planning.</p> <p>1 = There is a process for annual budget planning, but it lacks some important elements.</p> <p>2 = There is a standardized process for annual budget planning that includes most important elements.</p> <p>3 = There is a complete, standardized process for annual budget planning that is consistently followed.</p> <p>4 = There is a complete, standardized process for annual budget planning that is consistently followed, <u>and</u> that includes a mechanism for incorporating input from the public.</p> | | | |
| Notes on Baseline/Targets: | | | | |
| Baseline: 1 = There is a process for annual budget planning, but it lacks some important elements. | | | | |
| FY 2011: There is a standardized process for annual planning and budgeting that is followed, but implementation is still difficult given staff capacity. Staff need more training to fully understand it. County Commissioners, Payam Administrators, and Boma administrators are involved in this process and they channel their plans through the local government, which is the gateway. Budgets are complemented by work plans, but at times the budget does not fit neatly with the work plan. As the work plan and budget is implemented, expenditures are usually matched against the budget. | | | | |

ANNEX II: Warrap Assessment**Warrap****Ministry of Labor, Public Service, and Human Resource Development (MOLPSHRD)**

| MANDATES AND CORE FUNCTIONS | 2010 Baseline | 2011 Target | 2011 Actual | 2012 Target | 2012 Actual |
|---|--|-------------|-------------|-------------|-------------|
| | | 0 | 2 | .5 | 1 |
| <ul style="list-style-type: none"> - What are your core responsibilities and mandates? - How is your ministry or county office organized? - How is each department or office achieving its mandate? | 0 = Ministerial structure under deliberation 1 = Ministry and departmental mandates/ structures and core functions defined (by decree or law); initial hiring started 2 = Core functions put into practice initial hiring completed. 3 = Core functions fully operational; other functions at minimum capacity 4 = All functions operational with critical mass of staff hired; agreed divisional/sectional mandates established and used. | | | | |
| Notes on Baseline/Targets: BRIDGE support in FY2012 will be limited. | | | | | |
| Baseline: Ministry created in 2010 and the structure/mandate has not been determined. | | | | | |
| FY 2011: The overall mandate of the ministry does not seem to be defined beyond its role in labor appointments, promotions, disputes, and maintaining establishment lists for line ministries. However, this may be because the person interviewed was the Director of Labor and focused almost solely on the labour aspect of the ministry. Accordingly, he attests that only the Labor Directorate understands its mandate; the others do not. The ministry has a functional statement developed by BRIDGE, but it is not owned/fully adopted by the ministry. Departments understand their mandate according to their experience before the ministry was created. | | | | | |

Warrap
MOLPSHRD

| HUMAN RESOURCES - STAFF | 2010 Baseline | 2011 Target | 2011 Actual | 2012 Target | 2012 Actual |
|---|--|----------------|----------------|----------------|----------------|
| <ul style="list-style-type: none"> - Do you have skilled staff to cover all of your core functions? - Are there internal mechanisms to train/build the capacity of existing staff? - What kind of training has staff received? | 0 | 2 | .5 | 2 | |
| | 0 = Existing staff not fully capable of providing skills required of their positions. 1 = Majority of staff participating in training for technical skills. 2 = Staff members possess minimum technical skills required of their positions but still lack broader communication skills. 3 = Staff members possess complete technical skills required of their positions and majority participating in training for broader skills 4 = Staff possesses all skills including communication, leadership, team building, and management, along with a gender-balanced view of the role of women in government and society. | | | | |
| Notes on Baseline/Targets: BRIDGE support in FY2012 will be limited. | | | | | |
| Baseline: Ministry created in 2010 and the structure/mandate has not been determined. | | | | | |
| FY 2011: The ministry is currently understaffed, and aside from BRIDGE trainings on Public Service Reform targeted at Directors and above, staff have not received training. The ministry has also not developed internal mechanisms to train its staff. Some staff have received training in Nairobi and the states were ordered by RSS to employ these people. | | | | | |

Warrap
MOLPSHRD

| HUMAN RESOURCES - SYSTEMS | 2010 Baseline | 2011 Target | 2011 Actual | 2012 Target | 2012 Actual |
|---|------------------|----------------|----------------|----------------|----------------|
| <ul style="list-style-type: none"> - Is there an HR system in your Ministry/County Office? - Are there written job descriptions for existing staff? - How is staff performance appraisals carried out? | 0 | 2 | .5 | 1 | |
| <p>Notes on Baseline/Targets: BRIDGE support in FY2012 will be limited.</p> | | | | | |
| <p>Baseline: Ministry created this year and the structure/mandate has not been determined.</p> | | | | | |
| <p>FY 2011: Recruitment and hiring practices exist from before the ministry was created, but there is resistance from other ministries to give the ministry more authority over these matters. There are no written job descriptions for staff, and while there are criteria for rewarding/promoting staff, the details of the criteria are unclear.</p> | | | | | |

Warrap**Ministry of Finance (MOF)**

| MANDATES AND CORE FUNCTIONS | 2011 Baseline | 2012 Target | 2012 Actual | 2013 Target | 2013 Actual |
|---|---|-------------|-------------|-------------|-------------|
| | | 3 | 3.5 | | |
| <ul style="list-style-type: none"> - What are your core responsibilities and mandates? - How is your ministry or county office organized? - How is each department or office achieving its mandate? | <p>0 = Ministerial structure under deliberation 1 = Ministry and departmental mandates/ structures and core functions defined (by decree or law); initial hiring started 2 = Core functions put into practice initial hiring completed. 3 = Core functions fully operational; other functions at minimum capacity 4 = All functions operational with critical mass of staff hired; agreed divisional/sectional mandates established and used.</p> | | | | |
| Notes on Baseline/Targets: BRIDGE HRD support in FY2012 will be limited. | | | | | |
| Baseline: The mandate and structure of the ministry is clear, but not all directorates are fully staffed. Each directorate has a Director, with the exception of Directorate of Internal Audit. Each office seems to understand their mandate, but it is not written down. Each directorate is achieving its mandate, according to the DG, and examples given are the Directorate of Planning and Directorate of Accounts. | | | | | |

Warrap
MOF

| HUMAN RESOURCES - STAFF | 2011 Baseline | 2012 Target | 2012 Actual | 2013 Target | 2013 Actual |
|--|---|----------------|----------------|----------------|----------------|
| <ul style="list-style-type: none"> - Do you have skilled staff to cover all of your core functions? - Are there internal mechanisms to train/build the capacity of existing staff? - What kind of training has staff received? | 1.5 | 2 | | | |
| | <p>0 = Existing staff not fully capable of providing skills required of their positions. 1 = Majority of staff participating in training for technical skills. 2 = Staff members possess minimum technical skills required of their positions but still lack broader communication skills. 3 = Staff members possess complete technical skills required of their positions and majority participating in training for broader skills 4 = Staff possesses all skills including communication, leadership, team building, and management, along with a gender-balanced view of the role of women in government and society.</p> | | | | |
| Notes on Baseline/Targets: | | | | | |
| <p>Baseline FY 2011: The ministry lacks adequate technical staff to cover all core functions. The ministry has plans to train its staff, but lacks the funds to implement. Thus far, most training for staff has focused on financial management and computer training.</p> | | | | | |

Warrap
MOF

| HUMAN RESOURCES - SYSTEMS | 2011 Baseline | 2012 Target | 2012 Actual | 2013 Target | 2013 Actual |
|--|------------------|----------------|----------------|----------------|----------------|
| <ul style="list-style-type: none"> - Is there an HR system in your Ministry/County Office? - Are there written job descriptions for existing staff? - How is staff performance appraisals carried out? | 2 | 3 | | | |
| <p>Notes on Baseline/Targets: BRIDGE HRD support in FY2012 will be limited.</p> | | | | | |
| <p>Baseline 2011: There is an recruitment system in place, which consists of announcing vacancies over the radio, forming a committee to review applicants, reviewing the applications, and then sending the final candidates to the MOLPSHRD for their appointments. This process seems to only involve the MOLPSHRD at the conclusion of the process, rather than throughout the process. It is not clear that these procedures are written down.</p> <p>Promotions are based on experience, education, and at times merits. In general, promotions are due every 4 years, but if you have a university degree, you may only wait 2 years. In other cases, if the employee has done something very good, the Minister (and only the Minister) may promote that person before these times.</p> | | | | | |

Warrap
MOF

| FINANCIAL MANAGEMENT | 2010 Baseline | 2011 Target | 2011 Actual | 2012 Target | 2012 Actual |
|---|--|----------------|----------------|----------------|----------------|
| | | 1.5 | 2.5 | 2 | 3 |
| <p>Is there a written budget for how money will be spent?</p> <p>Is there a workplan that goes along with this budget?</p> <p>Is there a financial management system in place?</p> <p>Do you have skilled staff to cover all of your core functions?</p> | <p>0 = No budget for Ministry administration or programs.</p> <p>1 = Basic Ministry budget and financial management system exists.</p> <p>2 = Ministry staff able to develop annual budget. Sufficient number of staff skilled in financial management.</p> <p>3 = Financial management system integrated with government-wide FMIS.</p> <p>4 = Actual Ministry expenditures within 10% of budget.</p> | | | | |
| Notes on Baseline/Targets: | | | | | |
| <p>Baseline: There is an annual budget, prepared according to the requirements of the Appropriation Bill. The MoF is also responsible for setting out budget guidelines for the other state ministries. The MoF has an annual work plan associated with each budget line item. However, there are still significant skills gaps among the staff, which is a barrier to the MoF fully functioning as it should.</p> | | | | | |
| <p>FY 2011: There is a written budget with an associated work plan developed on an annual basis. There is a financial management system in place, including electronic payroll. However not all ministries are connected to the system. Financial forms are being used, but they have not been updated since independence. The MOF receives monthly reports from spending agencies, and sends this information to RSS using the pre-balance system. There are some skilled staff to manage and operate this system, but staffing and capacity gaps remain in clerical, accounts and planning directorates. The ministry has the capacity to create budgets, but does not have the necessary capacity to track expenditures and match them against the budget. All payments are accompanied by MOF financial forms that go to the Directorate of Accounts for processing and tracking, but only some of these are entered electronically, while others remain in box files. According to the DG, the ministry is waiting for Deloitte in order to perform daily checks on budget balances</p> | | | | | |
| <p>Targets: BRIDGE will continue to build the capacity of the MoF particularly as it relates to carrying out its necessary functions.</p> | | | | | |

Warrap
MOF

| PLANNING AND BUDGETING | FY 2011 | FY 2012 Target | FY 2012 Actual |
|---|--|----------------|----------------|
| | Baseline | | |
| | 1.5 | 2 | |
| <p>1. Does the entity have a budget plan that conforms to the GoSS guidelines?</p> <p>2. Does the entity's budget process include a review of: (a) relevant goals and objectives; (b) past performance; (c) capacity (specifically human resource and logistics capacity); and (d) available data bases?</p> <p>3. Are budget plans complemented by work plans?</p> <p>4. Can the entity demonstrate a correlation between the budget and actual expenditures?</p> <p>5. Is the entity's process for budget planning a participatory one? (Disaggregated: did it include input from the people/did it include input from constituent parts of government)</p> | <p>0 = The entity has no standardized process for annual budget planning.</p> <p>1 = There is a process for annual budget planning, but it lacks some important elements.</p> <p>2 = There is a standardized process for annual budget planning that includes most important elements.</p> <p>3 = There is a complete, standardized process for annual budget planning that is consistently followed.</p> <p>4 = There is a complete, standardized process for annual budget planning that is consistently followed, <u>and</u> that includes a mechanism for incorporating input from the public.</p> | | |
| Notes on Baseline/Targets: | | | |
| <p>Baseline FY 2011: The ministry follows RSS planning & budgeting guidelines, and reviews relevant goals and objectives by sector. The MOF works together with the spending agencies and UNDP to create a plan. However, the legislative councils are not in place in the counties. Also, there was no mention of budget sector working groups. The MOF is not receiving or utilizing any databases that could inform the budgets, and the main allotment in budgets is for salaries. This process is generally followed year to year, but improvements have been made each year. The largest challenge is the lack of capacity. The ministry has the capacity to create budgets, but does not have the necessary capacity to track expenditures and match them against the budget. All payments are accompanied by MOF financial forms that go to the Directorate of Accounts for processing and tracking, but only some of these are entered electronically, while others remain in box files. According to the DG, the ministry is waiting for Deloitte in order to perform daily checks on budget balances.</p> | | | |

Warrap**MOF (Directorate of Tax)**

| TAX ADMINISTRATION | 2010 Baseline | 2011 Target | 2011 Actual | 2012 Target | 2012 Actual |
|---|--|----------------|----------------|----------------|----------------|
| | 1 | 1.5 | 1 | 2 | |
| <p>Is there a tax administration system in place?</p> <p>Are there written rules and procedures on how these funds are to be used or passed on to the state fiscal body?</p> <p>How are the funds accounted for in the budget?</p> <p>Do you have skilled tax collectors?</p> | <p>0 = No formal tax administration systems exist 1 = Some, but not all necessary tax administration systems exist. 2 = Virtually all necessary tax administration systems exist, but not all are put into practice. 3 = Tax administration systems exist and are regularly put into practice. 4 = Tax administration systems exist and are put into practice. Tax revenue properly accounted for in the budget.</p> | | | | |
| Notes on Baseline/Targets: | | | | | |
| <p>Baseline: The Taxation Department of the MoF is charged with taxation and there is a system in place, as well as a financial management system. However, the department's work is seriously hindered by weak and inadequate staff. Furthermore, many of the taxation authorities lack the language skills to adequately carry out their tasks. The vast majority (90%) of the tax collectors are not trained and taxpayers are, by and large, unaware of any recourse they may have regarding erroneous tax payments. In general, there is very poor recording of tax collections.</p> | | | | | |
| <p>FY 2011: There is a detailed tax system in place, but major tax sources remain limited, such as from government employee salaries (personal income tax), as well as from Twic and Tonj North Counties. In these counties, tax staff are trained (by the Directorate for Tax), procedures for collecting taxes are written down, and tax collections are tracked using a hard copy receipt/tax control book system which are compiled and updated each month. There are no tax offices or staff in other counties. Local funds have a line item in the budget and are calculated based on the amount collected the previous year. A new system has been proposed to harmonize taxation between the state and the RSS. A revenue office will be set up at the state level, will share the office with the Department of Tax, and this office will create a formula for sharing taxes. At the county level, the Directorate of Tax will form a committee with the Revenue Authority, then jointly visit the counties to convince them that the tax revenue will actually be sent back to the county.</p> | | | | | |
| <p>Targets for 2011: The capacity gaps are so large and the current system is so broken that significant progress is unlikely to be attributed solely to BRIDGE work with the Ministry. While BRIDGE may be able to help the ministry put in place appropriate tax administration systems, while also building the capacity of the tax-collecting staff, the BRIDGE program cannot ensure that the proper systems are put into practice.</p> <p>Targets for 2012: Capacity gaps are still very present, and due to the slow process of harmonizing national and state tax systems, progress in this sector cannot be attributed solely to BRIDGE work. If the tax systems are harmonized and BRIDGE can support it's roll out, BRIDGE work can help to ensure more staff are skilled.</p> | | | | | |

Warrap
Ministry of Agriculture (MOA)

| PLANNING AND BUDGETING | FY 2010 | FY 2011 | FY 2011 | FY 2012 |
|---|--|---------|---------|---------|
| | Baseline | Target | Actual | Target |
| | 1 | 2 | 1 | 2 |
| <p>1. Does the entity have a budget plan that conforms to the GoSS guidelines?</p> <p>2. Does the entity's budget process include a review of: (a) relevant goals and objectives; (b) past performance; (c) capacity (specifically human resource and logistics capacity); and (d) available data bases?</p> <p>3. Are budget plans complemented by work plans?</p> <p>4. Can the entity demonstrate a correlation between the budget and actual expenditures?</p> <p>5. Is the entity's process for budget planning a participatory one? (Disaggregated: did it include input from the people/did it include input from constituent parts of government)</p> | <p>0 = The entity has no standardized process for annual budget planning.</p> <p>1 = There is a process for annual budget planning, but it lacks some important elements.</p> <p>2 = There is a standardized process for annual budget planning that includes most important elements.</p> <p>3 = There is a complete, standardized process for annual budget planning that is consistently followed.</p> <p>4 = There is a complete, standardized process for annual budget planning that is consistently followed, <u>and</u> that includes a mechanism for incorporating input from the public.</p> | | | |
| Notes on Baseline/Targets: | | | | |
| Baseline: 1 = There is a process for annual budget planning, but it lacks some important elements. | | | | |
| Targets: 2 = There is a standardized process for annual budget planning that includes most important elements. | | | | |
| FY 2011: There is a process for planning and budgeting that includes some elements from the GOSS guidelines, but funding is limited. Therefore, essentially, only salaries are budgeted for and when asked about the process, this was the focus of the discussion. From 2009-2011, the ministry primarily planned for infrastructure projects because they received inputs from NGOs. There is a plan to cover all counties with demonstration farms, but the ministry lacks funds and thus does not seem to have a concrete plan. Community involvement mainly comes through NGOs, and ministry staff only meet with the community when conducting agricultural projects. Last year, the ministry was not aware of RSS guidelines for planning & budgeting as they are just learning the content this year. Expenditures are tracked/matched against the budget to the extent that it concerns salaries and operating costs. Financial forms are used throughout the year, and at the end of the year, financial auditors review expenditures on salaries and operating costs. Currently, the MOF is utilizing the electronic payroll system, and also submitting monthly reports on salaries/operating costs in order to secure funds for the next month. | | | | |

ANNEX III: Jonglei Assessment

Jonglei

Ministry of Local Government (MOLG)

| MANDATES AND CORE FUNCTIONS | 2011 Baseline | 2012 Target | 2012 Actual | 2013 Target | 2013 Actual |
|---|---|-------------|-------------|-------------|-------------|
| | | 2.5 | 3 | | |
| <ul style="list-style-type: none"> - What are your core responsibilities and mandates? - How is your ministry or county office organized? - How is each department or office achieving its mandate? | <p>0 = Ministerial structure under deliberation 1 = Ministry and departmental mandates/ structures and core functions defined (by decree or law); initial hiring started 2 = Core functions put into practice initial hiring completed. 3 = Core functions fully operational; other functions at minimum capacity 4 = All functions operational with critical mass of staff hired; agreed divisional/sectional mandates established and used.</p> | | | | |
| Notes on Baseline/Targets: | | | | | |
| <p>Baseline: The overall ministry mandate is well understood, there is a structure in place, including an establishment list and organizational chart, and department heads have job descriptions. While there are some qualified staff who have had trainings, others are less qualified and are less clear about their roles & responsibilities. Although they are lacking some qualified staff, the ministry reported that they make do and can fulfill their mandate. However, when describing exactly how departments are fulfilling their mandates, for example, in the Programs Department, the description focused solely on the fact that they have records of staff and who needs training. Additionally, the Department of Finance and Administration seems solely focused on the distribution of salaries.</p> | | | | | |

Jonglei
MOLG

| HUMAN RESOURCES - STAFF | 2011 Baseline | 2012 Target | 2012 Actual | 2013 Target | 2013 Actual |
|--|---|----------------|----------------|----------------|----------------|
| | 1.5 | 2.5 | | | |
| <ul style="list-style-type: none"> - Do you have skilled staff to cover all of your core functions? - Are there internal mechanisms to train/build the capacity of existing staff? - What kind of training has staff received? | <p>0 = Existing staff not fully capable of providing skills required of their positions. 1 = Majority of staff participating in training for technical skills. 2 = Staff members possess minimum technical skills required of their positions but still lack broader communication skills. 3 = Staff members possess complete technical skills required of their positions and majority participating in training for broader skills 4 = Staff possesses all skills including communication, leadership, team building, and management, along with a gender-balanced view of the role of women in government and society.</p> | | | | |
| Notes on Baseline/Targets: | | | | | |
| <p>Baseline: The state sends skilled staff to the counties, but the county technical people, such as clerks, accountants and tax collectors, on whom the MOLG staff rely to fully carry out the ministry mandate, are not skilled and have not received training. The MOLG has plans for staff training, but this is mainly done through NGOs because they have no budget or ability to train staff. Thus far, Local Government Administrators have received training from BRIDGE and other MOLG staff have received planning and budgeting training from UNDP.</p> | | | | | |

Jonglei
MOLG

| HUMAN RESOURCES - SYSTEMS | 2011 Baseline | 2012 Target | 2012 Actual | 2013 Target | 2013 Actual |
|--|------------------|----------------|----------------|----------------|----------------|
| <ul style="list-style-type: none"> - Is there an HR system in your Ministry/County Office? - Are there written job descriptions for existing staff? - How is staff performance appraisals carried out? | 3 | 3.5 | | | |
| <p>Notes on Baseline/Targets:</p> | | | | | |
| <p>Baseline 2011: The ministry has formal recruitment and hiring procedures and these are put into practice. If there is a vacancy in the budget, the ministry informs the MOLPSHRD and after which the MOLG can advertise, interview, short-list and test applicants before hiring. There are written job descriptions for some upper level staff, but not all. Employee performance appraisals are carried out once per year in the form of a confidential report. County Executive Directors and Directors submit reports on MOLG staff behavior, attendance, and overall performance. Staff are only promoted if there is a vacancy in the budget and it is based on performance, education and experience.</p> | | | | | |

Jonglei
MOLG

| FINANCIAL MANAGEMENT | 2011 Baseline | 2012 Target | 2012 Actual | 2013 Target | 2013 Actual |
|--|--|----------------|----------------|----------------|----------------|
| | | 2 | 3 | | |
| <p>Is there a written budget for how money will be spent?</p> <p>Is there a workplan that goes along with this budget?</p> <p>Is there a financial management system in place?</p> <p>Do you have skilled staff to cover all of your core functions?</p> | <p>0 = No budget for Ministry administration or programs.</p> <p>1 = Basic Ministry budget and financial management system exists.</p> <p>2 = Ministry staff able to develop annual budget. Sufficient number of staff skilled in financial management.</p> <p>3 = Financial management system integrated with government-wide FMIS.</p> <p>4 = Actual Ministry expenditures within 10% of budget.</p> | | | | |
| Notes on Baseline/Targets: | | | | | |
| <p>Baseline: There is a written budget and an associated work plan. There is a financial management system in place, but it is primarily concerned with salaries to staff. Uniquely, all counties have bank accounts through which to transfer funds, but the only bank is in Bor so staff must come to Bor to claim their funds. Financial forms are in the counties, but are not being used because only Bor County officials have been trained on their use. Counties are required to submit plans to the state ministry on how they will spend development grants, and without these, money is not released. Accountants seconded by the MOF manage the financial system within the MOLG. The MOLG is in contact with county staff on a monthly basis via reports about accounts and accomplishments. Remaining issues in effectively implementing the financial management system include some officers who are new and have never worked before, as well as difficulties in accommodation, insecurity and transport for county staff.</p> | | | | | |

Jonglei
MOLG

| PLANNING AND BUDGETING | FY 2011 | FY 2012 | FY 2012 | FY 2013 | FY 2013 |
|--|--|---------|---------|---------|---------|
| | Baseline | Target | Actual | Target | Actual |
| | 2 | | | | |
| <p>1. Does the entity have a budget plan that conforms to the GoSS guidelines?</p> <p>2. Does the entity's budget process include a review of: (a) relevant goals and objectives; (b) past performance; (c) capacity (specifically human resource and logistics capacity); and (d) available data bases?</p> <p>3. Are budget plans complemented by work plans?</p> <p>4. Can the entity demonstrate a correlation between the budget and actual expenditures?</p> <p>5. Is the entity's process for budget planning a participatory one? (Disaggregated: did it include input from the people/did it include input from constituent parts of government)</p> | <p>0 = The entity has no standardized process for annual budget planning.</p> <p>1 = There is a process for annual budget planning, but it lacks some important elements.</p> <p>2 = There is a standardized process for annual budget planning that includes most important elements.</p> <p>3 = There is a complete, standardized process for annual budget planning that is consistently followed.</p> <p>4 = There is a complete, standardized process for annual budget planning that is consistently followed, <u>and</u> that includes a mechanism for incorporating input from the public.</p> | | | | |
| Notes on Baseline/Targets: | | | | | |
| <p>Baseline: A standardized process was established last year. State planners were sent to the counties to sit with communities, discuss issues and collect data. Workshops were held in county headquarters to identify major activities, and then at the state level for all counties to work together on the budgets because the counties lack the skills to do so on their own. This work was done alongside UNDP and took place for 7 days in each county. Budget sector working groups have also convened for the past 3 years now as a result of UNDP assistance. County development grants were transferred to some counties this year (approximately 306,000 SSP), but grants to the remaining counties were suspended until later due to conflict and inaccessibility. In general, ministry expenditures are tracked by the MOF accountants and it is the MOF personnel who track the budget.</p> | | | | | |
| Targets: | | | | | |

Jonglei
MOF

| FINANCIAL MANAGEMENT | 2011 Baseline | 2012 Target | 2012 Actual | 2013 Target | 2013 Actual |
|--|--|----------------|----------------|----------------|----------------|
| | | 2 | 3 | | |
| <p>Is there a written budget for how money will be spent? Is there a workplan that goes along with this budget? Is there a financial management system in place? Do you have skilled staff to cover all of your core functions?</p> | <p>0 = No budget for Ministry administration or programs. 1 = Basic Ministry budget and financial management system exists. 2 = Ministry staff able to develop annual budget. Sufficient number of staff skilled in financial management. 3 = Financial management system integrated with government-wide FMIS. 4 = Actual Ministry expenditures within 10% of budget.</p> | | | | |
| Notes on Baseline/Targets: | | | | | |
| <p>Baseline: There is a written budget and an associated work plan. The MOF has two financial management systems: FMIS and an electronic payroll system. The FMIS is used for budget payments and its use began in March 2011. In total there are 7 staff from the MOF responsible for maintaining this system for all line ministries (5 in MOF, 1 in MOE, 1 in MOH). The electronic payroll system began in 2010. Final verification of the payroll is done by the MOLPSHRD and it is paid by the MOF. Ultimately, all payroll goes through the MOF because the MOF has the only printer.</p> <p>Staff are able to develop and annual budget, and while there has been some training in managing the financial system, there are still not enough staff skilled in its use. Thus far there has been training on government accountancy, procurement management, but some county staff, specifically Fangak have missed such trainings. Likely this is due to insecurity and/or accessibility.</p> <p>Currently there are insufficient staff to monitor the budget as it is spent. The goal is for all the spending agencies to monitor their budgets, but currently the MOF is doing this for all agencies. Overall, the ministry reports the system is improving, but with challenges such as qualified personnel and the continued reliance of spending agencies on the MOF. An important step achieve in the past year is moving from manual to electronic payrolls, along with payroll cleansing.</p> | | | | | |

Jonglei
MOF

| PLANNING AND BUDGETING | FY 2011 | FY 2012 | FY 2012 | FY 2013 | FY 2013 |
|---|--|---------|---------|---------|---------|
| | Baseline | Target | Actual | Target | Actual |
| | 2 | 3 | | | |
| <p>1. Does the entity have a budget plan that conforms to the GoSS guidelines?</p> <p>2. Does the entity's budget process include a review of: (a) relevant goals and objectives; (b) past performance; (c) capacity (specifically human resource and logistics capacity); and (d) available data bases?</p> <p>3. Are budget plans complemented by work plans?</p> <p>4. Can the entity demonstrate a correlation between the budget and actual expenditures?</p> <p>5. Is the entity's process for budget planning a participatory one? (Disaggregated: did it include input from the people/did it include input from constituent parts of government)</p> | <p>0 = The entity has no standardized process for annual budget planning.</p> <p>1 = There is a process for annual budget planning, but it lacks some important elements.</p> <p>2 = There is a standardized process for annual budget planning that includes most important elements.</p> <p>3 = There is a complete, standardized process for annual budget planning that is consistently followed.</p> <p>4 = There is a complete, standardized process for annual budget planning that is consistently followed, <u>and</u> that includes a mechanism for incorporating input from the public.</p> | | | | |
| Notes on Baseline/Targets: | | | | | |
| <p>Baseline: The MOF coordinates the planning & budgeting process for all ministries, particularly as it relates to budget sector working groups and the budget in general. Past performance and capacity (human resources) to implement the budget are considered, but currently there is insufficient staff to monitor the budget as it is spent. The goal is for all the spending agencies to monitor their budgets, but currently the MOF is doing this for all agencies. Expenditures are tracked and matched against the budget on a monthly basis, based on reports from spending agencies. However, due to the presence of local tax and other monetary collections, expenditures exceeding budget allocations do occur.</p> <p>Overall, the ministry reports the system is improving, but with challenges such as qualified personnel and the continued reliance of spending agencies on the MOF.</p> | | | | | |

Jonglei
Ministry of Education (MOE)

| PLANNING AND BUDGETING | FY 2011 Baseline | FY 2012 Target | FY 2012 Actual | FY 2013 Target | FY 2013 Actual |
|---|--|-------------------|-------------------|----------------------|----------------------|
| | | 1.5 | 2 | | |
| <p>1. Does the entity have a budget plan that conforms to the GoSS guidelines?</p> <p>2. Does the entity's budget process include a review of: (a) relevant goals and objectives; (b) past performance; (c) capacity (specifically human resource and logistics capacity); and (d) available data bases?</p> <p>3. Are budget plans complemented by work plans?</p> <p>4. Can the entity demonstrate a correlation between the budget and actual expenditures?</p> <p>5. Is the entity's process for budget planning a participatory one? (Disaggregated: did it include input from the people/did it include input from constituent parts of government)</p> | <p>0 = The entity has no standardized process for annual budget planning.</p> <p>1 = There is a process for annual budget planning, but it lacks some important elements.</p> <p>2 = There is a standardized process for annual budget planning that includes most important elements.</p> <p>3 = There is a complete, standardized process for annual budget planning that is consistently followed.</p> <p>4 = There is a complete, standardized process for annual budget planning that is consistently followed, <u>and</u> that includes a mechanism for incorporating input from the public.</p> | | | | |
| Notes on Baseline/Targets: | | | | | |
| <p>Baseline: There is a standardized process for planning & budgeting. The ministry has established coordination meetings four times per year to gather information on county priorities and experiences. The MOE uses the last quarter to compile county priorities and plans, and this is done with support from NGOs. The MOE does look at past performance of each county and utilizes databases such as the IMIS education census conducted by RSS. Counties are not collecting any revenue so they are reliant on the state for their budgets, there has been no implementation or budget for activities from 2006-2011. NGOs implement some of their priorities, but also come with their own. The MOE participates in state level budget committees under the supervision of the MOF during which they sit with UNDP and compile their reports from the counties.</p> <p>The MOE has 2 MOF staff to monitor and supervise the payroll, and AED are training state and county education managers in financial management.</p> | | | | | |