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West Bank and Gaza
NETHAM
Rule of Law Program
Justice and Enforcement
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Implemented by DPK Consulting

**Development Plan of Supreme Judicial Council
Financial Department**

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1.0 Introduction

This plan is founded as a continuation and update of the diagnosis process for Financial Department at the Palestinian Higher Judicial Council, prepared by the Consultant Ghassan Rabai'a at the Palestinian High Judicial Council, all as part and parcel of NERHAM project; funded by USAID and to currently executed through DPK Company.

The evaluation process resulted in a diagnosis report supported with improvement results and recommendations that serious need hard efforts to be successfully and regularly implemented, the thing that requires a systematic plan to be as a map and frame work for the changing and follow up process and its main results. The diagnosis study stated and shed light on many different aspects like:

- Deposits: how to collect and spend it.
- Expenses , and main accredited procedures
- Supplies , purchases & inventory polices
- Bank accounts and revenues auditing
- Budgets and financial plans
- Salaries
- Software technology system available at the council

Development Plan main Components:

- Development plan main goals
- Development plan logical Framework
- Monitoring and assessment plan
- Training programs

2.0 Work Methodology

To find a suitable work methodology, we followed up collecting information process requested by the consultant through:

- 1- Personal Interviews: we have implemented series of interviews with administration department manager and employees (Human Resources in particular)
- 2- Comments and Remarks: through the presence of the Consultant and the current procedures and practices that we follow in implementing and executing tasks.

- 3- **Diagnosis Study:** through analyzing interviews results target group answers along with documents, information & work models that have been collected.

3.0 Development Work Plan Main Goals

We can sum up development plan general goals as the following:

First goal: at the Council Senior Management level: Strengthening senior and junior management role of institutional procedures and regulations, through supporting executing such procedures at all council, along with enhancing leadership skills and activating internal, formal communication channels between Management & Executives.

Second goal: at the Financial Department Employees' level: To raise staff work efficiency concerning financial issues, along with enhancing and strengthening channels of internal communications between department staff first, then between other departments and sections through adopting new inclusive institutional system.

Third goal: at the level of Outstanding Issues: To solve deposits & benefits accumulated on bank accounts, to move all auditing operations on financial issues concerning deposits, revenues and executing a final inventory for all accounts. Below you can find detailed elaboration for each objective as an adjunct to action points and indicators.

First Goal: Strengthening senior and junior management role of institutional procedures and regulations, through supporting the implementation of such procedures at all council, along with enhancing leadership skills and activating internal, formal communication channels between Management & Executive staff.

- **First sub- goal:** to prepare annual and regular budget and all financial plans for the Council.
- **Action Points:**
 - To participate and have kind of supervision on preparing budgets and financial plans taking into consideration the Council main objectives.
 - Setting annual work plans with regards to the strategic plan priorities.
 - Identifying methods of strategic and annual work plan evaluation and monitoring
 - Being committed to work procedures and system in implementing tasks

- Expected Outputs:

- Preparing Annual operating and financial work plan compatible with Council Objectives
- Administrative decisions and decrees to guarantee commitment in work

- Time Frame Work:

2 months

Indicators

1- Training management and financial staff department on Budgeting and preparing work plans issues

2- To promote internal formal communication channels between Council Senior Management and Executive staff.

- **Second Sub Goal:** To enhance internal formal communication Channels between council departments
- **Action Points:**
 - assigning Financial department responsibilities and authorities, and asking them according to the plan that is supposed to be implemented
 - identifying means of communications
- **Expected Outputs:**
 - List of clear, precise authorized responsibilities, to include all staff & departments main tasks and responsibilities.
 - Time Frame work
1 Month
- **Indicators:**
 - Measuring staff degree of commitment and neutrality regarding all authorized procedures.

- **Second Goal:** To raise staff work efficiency concerning Financial issues, along with enhancing and strengthening channels of internal communications between department staff first , then between other departments and sections through adopting new , inclusive institutional system”. To cover the following sub –Goals:

- **First Sub – Goal:** to provide staff with needed training courses, taking into consideration Senior Management supervision and offering grants for all training and futuristic plans depending on staff performance

- Action Points:

- Executing evaluation assessment to estimate staff actual needs for such training courses taking into consideration each one job description and TOR.
- Preparing training work plan to include employees at all , with general specification to training assessment through evaluation individual performance.

- Time Frame work:

Only one month for evaluation implementations and to prepare training plan for follow up

- Performance Indicators:

- Implementing required training needs regarding evaluation recommendation
- Obvious Training work plan that goes with annual work plan
- Evidence for executing such training courses (Training Certificates)
- **Second Sub -Goal:** adopting and applying inclusive institutional system to cover organization structure, job description and work procedures.

- Action points:

- To conduct a conclusive institutional assessment, at the time that this stage is already done m through the diagnosis stage conducted by the Consultant.
- To improve operational plan tools, that covers all financial aspects at the Council Financial Department, according to institutional diagnostic recommendations.
- To review & update the organizational structure ,

Expected Output:

- Staff job description and TOR list .
- Training work plan with a specific standards and measurement, evaluation tools to include administrative, financial and technical work at the council

Time Frame work:

2 Months

Performance Indicators:

- 1- Detailed plan for updating & improvement process within a specific frame work.

- 2- Regular or even monthly reports concerning work updating work procedures.
- 3- Follow up reports to activate work
- 4- Organization structure and job description documents

Third Objective:

On the level of outstanding issues, “To solve deposits & benefits accumulated on bank accounts, to move all auditing operations on financial issues concerning deposits, revenues and executing a final inventory for all accounts”.

First sub –Goal: to solve accumulated deposits and benefits at Courts accounts

- **Action points:**

- To be in touch with concerned banks.
- Opening new deposit accounts by the beginning of 2008, along with impeding all old deposits from any such transactions.
- Auditing new accounts & to separate between accumulated amounts and benefits from the amounts which been in use.
- Preparing a separate report for each account
- Following up specific procedures for a limited accounts
- Assigning a temporal, experienced staff to execute this task for auditing purposes.

Expected Outcomes:

- reports about current bank statement accounts
- to study assess mechanism used in developing council work operations

Time Frame work:

9 months (1 month for auditor’s employment and 8 for auditing process)

Performance indicators:

- **We work on accounts reconciliations and transactions**
- **Reports about audited amounts due to the Council**

Second Sub – Goal:

- To coordinate between Financial department and information Technology department
- To set the council main requirements for such soft ware programs concerned with registering deposit and revenues and all procedure and actions, or we can use MIZAN software program for such task

- Testing this program to assess whether it matches financial department requirements
- To have more improvements and amendments on the program soft ware if it is needed
- To provide electronic services between both Higher Judicial Council and financial department
- To offer required training to all financial department and Treasure employees, to provide them with skills needed in using programs and making use of available reports

Expected outcomes:

- Computerized program to register all revenues and deposits (Advances) regarding receipts and imbursement issues.
- Revenues and advances deposits detailed report

Time Frame Work

3 months (1 month to enter needed amendments and 2 months to test program capability and its effect of financial department)

Performance Indicators:

- Through this program, you will find several courts committed to register all transaction.
- This program facilitates auditing process

Third Sub Objective: to count council properties and assets, and to make a kind of inventory, and to consider special program to manage all assets issues.

Action points:

- To form inventory group, to cover all departments surrounding West Bank
- To implement inventory process and register all assets , along with appointing Executive Manager in every department to monitor all fixed transactions
- To modify fixed inventory documents , and matching it with actual current inventory
- Assign employee at supplies department to monitor and follow up assets , and another one specialized procurement Officer .

Expected Outcomes:

- Final Inventory reports

- Specialized Assets program

Time Frame work:

2 months (1 month for inventory implementation and 1 month for to arrange Assets management)

Performance Indicators:

- Inventory records that have been reconciled
- Guarantee not finding any such problem with fixed assets and proprieties

Fourth Sub – Goal: to integrate Financial Affairs Department with other council department.

Action plans:

- To find new location, to fit all financial, administrative and Information Technology departments.
- Estimating new headquarter expected rent cost
- To guarantee having fund to cover rent expenses.

Expected Outcomes:

- New unified headquarter to cover all administrative departments.

Frame Work:

????

Performance Indicators:

To integrate financial affairs department with administrative and information technology departments.

4.0 development business plan framework plan

Table (1) logical framework to the development business plan:

Objective number	Objective details	Action points	Output	indicators	Time framework
1-	To prepare annual and regular budget and all financial plans for the Council.	1- To have a kind of supervision on preparing budgets and financial plans taking into consideration the Council main objectives. 2- Setting annual work plans with regards to the strategic plan priorities	1- Preparing Annual operating and financial work plan compatible with Council Objectives 2- Administrative decisions and decrees to guarantee commitment in work	1-Training management and financial staff department on Budgeting and preparing work plans issues 2- To promote internal formal communication channels between Council Senior	2 months

		3 - Identifying methods of strategic and annual work plan evaluation and monitoring 4- Being committed to work procedures and system in implementing tasks		Management and Executive staff	
	To enhance internal formal communication Channels between council departments	1- assigning Financial department responsibilities and authorities, and asking them according to the plan that is supposed to be implemented 2- identifying means of communications	List of clear, precise authorized responsibilities, to include all staff & departments main tasks and responsibilities.	Measuring staff degree of commitment and neutrality regarding all authorized procedures.	1 Month
2-	Providing staff with required training courses	1- Executing evaluation assessment to estimate staff actual needs for such training courses taking into consideration each one job description and TOR. 2- Preparing training work plan to include employees at all , with general specification to training assessment through evaluation individual performance.	Evaluation plan goes directly with Annual Work plan	1- Implementing required training needs regarding evaluation recommendation 2- Obvious Training work plan that goes with annual work plan 3- Evidence for executing such training courses (Training Certificates)	1 months
	Adopting and applying inclusive institutional system to cover organization structure, job description and work procedures.	1- To conduct a conclusive institutional assessment, at the time that this stage is already done m through the diagnosis stage conducted by the	1- Staff job description and TOR list . 2- Training work plan with a specific standards and measurement, evaluation tools to include administrative, financial and technical work at the council	1- Detailed plan for updating & improvement process within a specific frame work. 2- Regular or even monthly reports concerning work updating work procedures. 3- Follow up reports to activate work 4 - Organization	9 months

		<p>Consultant.</p> <p>2- To improve operational plan tools, that covers all financial aspects at the Council Financial Department, according to institutional diagnostic recommendations</p> <p>3- To review the organizational Structure</p> <p>4- To review & update the organizational structure.</p>		structure and job description documents	
3-	to solve accumulated deposits and benefits at Courts accounts	<p>1- To be in touch with concerned banks.</p> <p>2-Opening new deposit accounts by the beginning of 2008, along with impeding all old deposits from any such Transaction</p> <p>3- Auditing new accounts & to separate between accumulated amounts and benefits from the amounts which been in use.</p> <p>4-Preparing a separate report for each account</p> <p>5- Following up specific procedures for a limited accounts</p> <p>6- taking suitable procedures for specific amounts</p> <p>7-Assigning a temporal, experienced staff to execute this task for auditing purposes.</p>	<p>1- reports about current bank statement accounts</p> <p>2- to study assess mechanism used in developing council work operations</p>	<p>1- We work on accounts reconciliations and transactions</p> <p>2- Reports about audited amounts due to the Council</p>	9 months

	<p>to solve accumulated deposits and benefits at Courts accounts</p>	<p>1- To coordinate between Financial department and information Technology department 2- To set the council main requirements for such soft ware programs concerned with registering deposit and revenues 3-To have more improvements and amendments on the program soft ware if it is needed 4- To provide electronic services between both Higher Judicial Council and financial department 5- To offer required training to all financial department and Treasure employees, to provide them with skills needed in using programs and making use of available reports</p>	<p>Computerized program to register all revenues and deposits (Advances) regarding receipts and imbursement issues. Revenues and advances deposits detailed report</p>	<p>Through this program, you will find several courts committed to register all transaction. This program facilitates auditing process</p>	<p>3 months</p>
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	to count council properties and assets, and to make a kind of inventory, and to consider special program to manage all assets issues.	1- To form inventory group, to cover all departments surrounding West Bank 2- To implement inventory process and register all assets , along with appointing Executive Manager in every department to monitor all fixed transactions 3- To modify fixed inventory documents , and matching it with actual current inventory 4- Assign employee at supplies department to monitor and follow up assets , and another one specialized procurement Officer .	1- Final Inventory reports 2- Specialized Assets program	1- Inventory records that have been reconciled 2- Guarantee not finding any such problem with fixed assets and proprieties	2 months
	to integrate Financial Affairs Department with other council department	1- To find new location, to fit all financial, administrative and Information Technology departments. 2- Estimating new headquarter expected rent cost 3- To guarantee having fund to cover rent expenses.	New unified headquarter to cover all administrative departments	New unified headquarter to cover all administrative departments.	Depends on High council decisions
4-	To provide needed office infrastructure and electronic service	1- to identify required position need to be fulfilled 2- appointing new employees 3- finding appropriate place to include all employees 4 finding each	1- preparing financial departments needs 2- preparing other departments requirements	To Facilitate department tasks	

		department supply needs 4- searching for fund for such needed requirements			
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Table 2: Business development action plan

#	Objective/ Activity	Months															
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Preparing annual budget and recruiting plan																
2	Enhancing internal channels of communication between employees and other departments																
3	Providing appropriate training																
4	Adopting new Institutional system																
5	Solving accumulated deposits/ advances issues																
6	Finding new software for accounting documentation																
7	counting council properties and assets,																
8	to integrate Financial Affairs Department with other council department	???															

5.0 Monitoring and evaluation plan for business plan development implementation:

In order activate and apply business development plan, you should identify mechanisms for follow-up and evaluation, to assess the commitment and the actual progress in achieving the developmental items, the following are the most important follow-up and evaluation tools plan implementation.

First: meetings, and achievement reports:

1. To hold monthly meeting by the Council senior management to find out the latest follow-ups regarding work progress.

2. Monthly reports of achievement.

Second: performance indicators “Indicators of work performance and commitment to the implementation of the Business Plan development

1. Time commitment Accuracy at every stage of implementing business plan development (See Table No. (2).

2. Output quality is measured through performance indicators, related to each output and each objective, to be achieved through business plan development.

Note report is prepared every 3 months to be entitles as (**Follow-up and Evaluation Report**).To include results and measurable indicators of performance wherever possible.

6.0 proposed training supplement

Based on the study report results and diagnosis, it is useful to implement a number of training programs:

Training Program: Financial Management

Program Objective: staff upgrading an promotion on all aspects of administrative issues

Proposed courses:

#	Training Courses	Training period	Number of Participants
1	Budget and financial planning	16	5
2	Finance and accounting	16	
3	Revenues management and auditing	16	
4	Internal auditing	16	