

The World Bank

**Assessment of Localities' Compliance
with Minimum Qualifying Criteria and
Identification of their Capacity Needs in
Northern Sudan, World Bank/LICUS**

Babanossa

Assessment report

September 2006

COWI

The World Bank/LICUS

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1 Introduction

A Community Development Fund project, executed by the Ministry of Finance, and funded by the Northern Sudan Multi-Donor Trust Fund is planned to provide urgently needed local public infrastructure and, in the longer term, to establish the capacities, mechanisms, and procedures in selected localities to enable them to support sustainable, locally-led development.

In the short-term a Programme Implementation Unit will be responsible for transferring funds for locally defined priority projects in the localities while over time the project will build the capacity of localities to plan, allocate resources and implement and manage such investments on their own. It is expected that some localities here and now will be able to efficiently manage such grants for improved service delivery at the community level, while other localities through the support will develop the necessary capacities over time.

In support of these objectives a capacity assessment of 16 selected localities in Northern Sudan was undertaken to:

- 1) Identify localities that comply with the Minimum Qualifying criteria (MQC) for accessing funding under the community development window of the CDF programme.
- 2) Identify localities that comply with the Capacity Building Support Access Criteria (CBSAC) for accessing funding under the capacity development window.
- 3) Assess the functional capacity needs of localities using the tentative Performance indicators.

This report is the capacity assessment of Barbanossa, which supplements similar reports for each of the 15 other localities assessed.

All the localities have been assessed based on the same set of criteria and performance indicators that were defined in a separate exercise. The criteria and indicators focus on functional areas such as planning, budgeting, financial management, human resource management, political institutions, etc., and reflect the legal framework in place in 2005 combined with a vision of decentralised local governance. However, since 2005 new State constitutions and state local government acts have been developed, and in three of the four states involved in the assessment the new legal frameworks are not yet approved.

The assessment was undertaken by COWI A/S in collaboration with DEGE Consult Ltd over a period of two weeks in September 2006. Four different sub-teams covered the 16 localities. Each sub-team was composed of an international consultant and two Sudanese representatives from local or national governments, private sector or the NGO sector. The teams spent one to two days in each locality interviewing relevant staff and political representatives, and reviewing relevant available documentation. The assessments were guided by a checklist based on the toolkit which was filled by all team members to ensure a systematic coverage of all the capacity criteria and indicators. Moreover, the State administrations in Blue Nile and North and South Kordofan were visited for interviews on the decentralisation setup and projected future arrangements in the given State.

The structure of the report follows the presentation of functional areas in the toolkit. Following the introduction, chapter 2 addresses the locality's compliance with the MQC. Chapter 3 looks at the locality's compliance with the Capacity Building Support Access Criteria. Chapter 4 assesses the locality's capacity based on the performance indicators. The conclusions regarding the locality's compliance with the MQC, CBSAC and assessment of functional gaps and capacity needs are presented in chapter 5. Here summary tables on the MQCs and performance indicators are also presented for easy reference. Issues arising from the assessment of relevance to future assessments are presented in chapter 6. The appendices include, among other, a summary of the relevant checklist filled by each sub-team.

It is noted that the 2006 assessment is the first assessment of the capacity of the localities under the CDF programme and the findings will serve as a baseline for future assessments, including the definition of performance criteria. In addition, a synthesis report outlines the general capacity level and challenges of the localities in Northern Sudan, including considerations regarding capacity building strategies.

1.1 Barbanosa

Babanossa locality is situated in the South Kordofan state. It has a population of 120,000. Livestock breeding and agriculture are the main economic activity. The locality has 728 staff and 3 administrative units. There are 56 peoples committees.

This locality has been affected by both the just ended conflict in southern Sudan and the conflict in the Darfur. It is a major railway centre in south western Sudan.

There is no CDF local implementation unit at this locality and this has somehow affected the preparation for this assessment. This is because when the assessment team arrived at the locality the staff were not well prepared and there was a staff strike over delays in payment of salaries.

1.2 Assessment context

The locality was not well prepared for the assessment. At the introductory meeting with the Executive Director he informed our team that the locality staff were on strike over delays in payment of their monthly salaries. However the executive director agreed to convince the key staff to meet our team and conduct the assessment. We held an introductory meeting with key staff including heads of department and agreed to undertake the assessment.

As a result the locality could not produce a number of documentation such as audit report which were key evidence for the assessment. In addition the executive director informed our team that he had received the toolkit from the state but did not comprehend its content. This resulted in the locality being ill prepared for the assessment exercise.

As mentioned in our report, this locality does not have a CDF – Local implementation unit (LIU). This somehow affected the level of preparedness of the locality.

2 Minimum Qualifying Criteria

2.1 Development Planning and Budgeting Capacity

Functioning of the Locality Executive Committee in development planning.

The locality does not have an Executive Committee (EC). It has a committee of heads of departments which meets on a needs basis. There was no evidence to substantiate this claim. The planning cycle starts by each department preparing its initial project proposals of funding requirements. These are discussed in a meeting of heads of department. This meeting is chaired by the commissioner. Once the proposed projects are approved by the heads of departments meeting they are submitted to the state for further discussion and ratification. Sometimes these project proposals are changed at the state level. The state normally reviews consistency to federal government policies. The locality plans are then presented to the state legislative council which approves the plans.

Timely and council-approved annual social and economic plan. The locality did not have a Legislative Council (LC). The LC was dissolved by the State. As mentioned above the locality annual plan is approved by the state Legislative Council. However, we were unable to obtain the state LC minutes approving the plan. We were provided with a copy of the annual plan signed by the Commissioner.

Timely and Legislative Council-approved annual budget. The budget is also submitted to the state for approval. The procedure is similar to the one followed to approve the annual plan. As mentioned above the locality annual budget is approved by the state Legislative Council. However, we were unable to obtain the state LC minutes approving the budget. We were provided with a copy of the annual budget signed by the locality Commissioner and State General Manager Finance. However it was not signed by the Chairman because the locality does not have a Legislative Council

Clear link between annual plan and annual budget. There was no evidence of a link between the annual plan and the budget. We reviewed a sample of projects in Health and Education and noted that there was no evidence of a link with the budget. The budget is not linked to activities and outputs.

Capture of operational costs in the budget derived from capital investments. We were informed by the Executive Director that there is consent from the relevant authorities (including the commissioner) to meet operational costs

of investments prioritised in the annual plan and budget. We reviewed the annual budget for 2006 and noted that the locality had provided SD13,900,000 to cover for both the operational and maintenance costs derived from capital investments.

Capture of maintenance costs in the budget derived from the capital investments. This situation here is similar to the findings on the operational costs narrated above. However, the locality does not have an elaborated maintenance strategy for capital investments.

2.2 Fiscal Capacity and Financial Management

No decrease in own revenues in nominal figures for the previous-year-but one to the previous year. We reviewed the financial reports of the locality and noted that the trend in own revenue was as follows:

2004 - SD 75,722,649
2005 - SD 57,549,213

This represented a decrease of 24%. This was mainly due to the fact that the State government took control of most of the sources of revenue that were previously utilised by the locality. In addition the locality had been affected by drought in the previous years, which reduced the income of many farmers who normally pay taxes.

Co-funding requirements complied with for capital investments. There was no evidence of the locality co-funding capital investments. The locality informed the assessment team that co-funding in terms of in-kind contributions normally happens at the communities' level.

Entire final accounts for the previous financial year produced on time and submitted for audit. We obtained the final accounts for the previous year 2005 and noted that it was produced on time. The final accounts were approved and signed on 20th February 2006.

All books of account maintained up to date. The locality maintains all the books of accounts as required by the Sudan Government financial regulations. We reviewed a number of books and records such as cashbook, bank reconciliations and registers. However, we noted that the books were not up to date, for example, bank reconciliations being done annually instead of monthly as prescribed by good practice.

Project specific account opened and ready for operations. Not applicable. The locality does not have a CDF – LIU. There was no evidence of any project specific bank account being opened at the locality.

Internal audit function in place, including submission of quarterly reports to the Council and the State. The locality has no internal audit function. The Executive Director informed us that an internal auditor from En-Nahud locality

visits the locality to undertake some audit tasks. However, we were not provided with a copy of his report to substantiate this and there were no evidence of the locality discussing or following up on the internal auditor's recommendations.

Clean audit report for the last audited year. The locality did not have an external audit report for year 2005. We were told that at the locality a report for 2004 was available. However, were not provided with a copy. In addition, there was no evidence of the discussion of the auditor's comments by the locality.

No major financial irregularities noticed during the year and/or irregularities unsettled from previous years. There was no evidence of a major financial irregularity happening at the locality.

2.3 Procurement

Tender evaluation committee has been established and tender procedures are as per regulations

The locality has not established a procurement organ. The commissioner, Executive Director and the relevant heads of department meet when there is a need to procure. We found no evidence of minutes relating to procurement decisions made.

2.4 Functioning of Political Institutions

There was no evidence of functioning of political institutions after the dissolution of the Legislative council. However, there was evidence of this happening before the dissolution. The locality had not established an alternative forum for discussion between the locality and representatives of people's committees and communities.

2.5 Staff Functionality

Position of Executive Director filled with requisite qualifications. The locality has a total staffing of 728. The position of head of finance is still vacant. Otherwise most positions are filled by people with adequate general qualifications (graduates), but weak understanding and knowledge of budgeting, participatory planning, procurement, monitoring, and transparency and accountability. The post of Executive Director is filled by an experienced administrator who used to be a senior police officer and game warden. The Executive Director has a postgraduate diploma in wildlife management. We could not review the appointment documentation because these are maintained at the State.

Head of Administration and Finance Affairs Section filled with requisite qualifications. The post of head of finance is not filled with staff with requisite qualifications. Efforts are being made through the State to fill this gap.

3 Capacity Building Support Access criteria

3.1 Capacity Building Plan

The locality has no capacity building plan. All capacity building activities are undertaken at the state level on behalf of the locality. The absence of a capacity building plan at the locality is affecting the functional capacity of the departments and those of communities.

3.2 Human Resource Management Function

The position of Head of Staff is filled, which suggests that a human resource management function is provided for. We could not obtain the organisation chart of the locality.

4 Performance Assessment

4.1 Development Planning and Budgeting Capacity

Existence of a participatory planning process. Our team could not find evidence of existence of participatory planning. However, we were informed that the communities' project requests were being submitted to the locality for processing and inclusion in the annual plan and budget. The locality could not produce evidence of minutes to substantiate discussions and decisions made on the communities' project requests. We were also informed that the communities provide in kind contributions such as labour and building materials. Planning procedures and guidelines are not sent to the communities for adherence during the preparation of the development plans. The Communities have not been trained in the application of the participatory planning methodology.

There are no indications of any approaches or indications of capturing the special needs of women or special groups.

It was, however, observed that other development partners had not been adequately involved in the planning process. Efforts must be made to mentor both the locality and the communities in participatory planning.

No appraisals of development projects take place with involvement of the technical staff of the locality. This reflects the planning process where the role of the localities is to propose project ideas to the State, which then chooses among the options; no appraisal takes place in between, except for what is inherent in the State's decision.

An Executive Committee, Committees of Council, Legislative Council, etc. are not in place to enable discussion and approvals of plans and projects.

Quality of the annual development plan - must adhere to the provided format. The heads of departments meeting prepared a list of priority projects to be forwarded to the State level for funding. The list does not constitute a "vision"-based and resource constrained plan. Moreover, the project priority list contains no general background information on the locality, it is not based on a participatory planning process involving the People's Committees, it contains no analysis of locality-peculiar challenges and opportunities, no implementation strategies, procedures for monitoring or highly detailed investment profiles of the proposed projects, including background, objectives, etc. The plan is

therefore not of a "high" quality. At the same time, the plan adheres to the format required by the State.

Comprehensive strategic medium-term plan in place. The locality has no medium-term strategy or any plans beyond the project list for 2006 referred to above.

Budgeting capacity. The locality has a low capacity in budgeting. The locality takes into account its previous performance in budgeting and budget follow-up when it does the yearly budgeting. However, no revenue projections are made over the medium term (3-4 years). The locality has a four-month projection prepared three times annually. Budgeting at locality is not based on available funds. This results in changes when the budget is submitted to the State for approval. It was difficult to gauge budget prediction capacity because we were not provided with budget performance reports indicating variance analysis.

4.2 Fiscal Capacity

Revenues. Revenue collection decreased by 24% between 2004 and 2005. The locality's revenues decreased due the fact that the State government took control of most of the sources of revenue that were previously utilised by the locality. In addition, the locality was affected by drought in the last year. For the first six months of 2006 the locality planned to collect SD 96 millions but it collected SD 21. This is 22%. The locality has no clear strategies to improve own-revenues. The locality informed us that this was being taken care of by the State.

Revenue management. The standard accountability measures for tax collections (registers, authorised collectors, etc.) are in place and books are maintained in accordance with the State-defined procedures and are up-to-date. There is no feed-back given to communities regarding the amounts collected.

Expenditures. The level of administrative expenses compared to own revenues is 72%. The locality informs that no part of the own revenue is spent on capital investment. The own revenue is thus entirely consumed by recurrent and maintenance purposes.

4.3 Financial Management and Audit Capacity

Budget execution and cash flow. There are no procedures for cash flow budget, management of budget and procedures to ensure sufficient working LG capital. There is no evidence that cash inflows and outflows are managed so that the locality is able to meet current payments promptly, according to financial commitments. There is no commitment control system. However, we noted that the Commissioner signs and authorises most of the transactions at the locality.

Accounting. The locality has no up to date functioning system of assets register and management. There was no evidence that inspections are undertaken and inventories maintained of fixed assets. In addition, it does not have an up to date imprest/petty cash management system. Also financial management documents are kept safe and locked away. The financial documents were being locked in the stores

Internal control. As mentioned above the internal audit function was not operational. We also did not see evidence of an active system of internal control, such as written policies and procedures adopted/customised by the management (internal procedures) .The locality adheres to the Government of Sudan procedures and regulations. However, there was no evidence of locality policies and procedures in place to ensure adherence to State policies, directives, laws and regulations. In addition, there was no evidence that policies and procedures exist that safeguard against conflicts of interest. Efficiency and effectiveness audits are not undertaken, apart from the inspections by the line-ministries in the form of the bi-annual visits to check on the status and problems in their service areas.

4.4 Procurement Capacity

Procurement organ. As mentioned above, Babanossa locality does not have a procurement organ. In addition the locality has no technical evaluation committee. Technical evaluation is undertaken at the state level and communicated to the locality. However, we were not provided with evidence of examples of procurement proposals evaluated by the committee. We were informed that the Commissioner always adhered to the recommendations of the technical evaluation committee. We noted that the locality did not have a Procurement Plan. All the steps in the procurement process are undertaken at the State level.

4.5 Transparency and Accountability

Downward reporting/accountability. The efforts relating to downward accountability are limited. Communication is conducted through people's committee representatives.

In that case no indicative planning figures were provided to the public, partly because the State does not announce these to the locality. No information has been received yet from the State regarding approved projects and budgets, which means no information of this kind has been given by the locality to the public. Neither does the locality have information from the State to share with the public regarding the opinion about audit reports, projects implemented, etc.

The locality informs that any citizen would be provided with access to financial information, although no such requests have ever been made.

No evidence was provided to substantiate communication in the form of meetings with representatives of people's committees.

Horizontal accountability. Some degree of horizontal accountability exists in the locality. The Heads of departments exchange information in regular meetings hosted by the Executive Director and commissioner, but there is no systematic approach to cross-sectional sharing of information and consultations. There is no system for exchanging reports between sections. NGOs are not provided with reports of the locality and neither does the locality receive reports from the NGOs working in its jurisdiction.

Upward accountability. Fairly strong upward accountability is practiced by the locality by virtue of the State defined requirements. A regular system of reporting is maintained to the State. We noted monthly reporting on the 1st week of the following month.

4.6 Functioning of Political Institutions

Locality legislative council. The Legislative Council or any other political institution (apart from the Commissioner) is not in place. There was no evidence that the locality has established an alternative forum for discussions with representatives of people's committees.

4.7 Human Resource Development/Capacity Building

Capacity building planning process. As said previously, the locality has not developed a training or capacity building plan, which partly reflects that capacity building and training are the immediate responsibility of the State level.

Quality of the capacity building plan. No training plan exists, apart from training course requests sent to the State.

Capacity building implementation. Some training has been received by the locality over the past year, but not in the areas requested; these courses have been defined by the State.

Monitoring of capacity building. The locality has not followed up on or monitored the impact of the training received from the State level. There were no immediate plans or concepts for monitoring the training, which also reflects the limited training input.

4.8 Project Supervision and Monitoring

Contracts management and technical supervision. So far the locality has not managed any contracts or payments relating to projects for lack of authority to do so. Consequently no experience exists in this area.

Monitoring and reporting. The State undertakes the bulk of this task. The technical staff of the locality is involved in conducting inspections and reporting on the projects decided and implemented mainly by State level in the locality. There is therefore experience with technical inspections, but not with systematic monitoring and monitoring approaches.

5 Conclusions

5.1 Compliance with Minimum Qualifying Criteria

As seen from the table below, Babanossa meets 7 out of 18 the Minimum Qualifying Criteria while 5 may not be applicable to the locality.

Minimum Qualifying Criteria: Summary of status

Criteria	Compliant	Not compliant	N.A.
Development planning and budgeting capacity			
Functioning of the Locality Executive Committee in development planning		X	
Timely and council-approved annual social and economic plan	X		
Timely and Legislative Council-approved annual budget	X		
Clear link between annual plan and annual budget		X	
Capture of operational costs in the budget derived from capital investments	X		
Capture of maintenance costs in the budget derived from the capital investments	X		
Fiscal capacity and financial management			
No decrease in own revenues in nominal figures for the previous-year-but one to the previous year	X		
Co-funding requirements complied with for capital investments			X
Entire final accounts for the previous financial year produced on time and submitted for audit	X		
All books of account maintained up to date	X		
Project specific account opened and ready for operations			X
Internal audit function in place, including submission of quarterly reports to the Council and the State		X	
Clean audit report for the last audited year			X
No major financial irregularities noticed during the year and/or irregularities unsettled from previous years	X		
Procurement			
Tender evaluation committee has been established and		X	

tender procedures are as per regulations			
Functioning of political institutions			
Legislative Council in place and operational		X	
Staff functionality			
Positions of Executive Director filled with requisite qualifications.	X		
Head of Administration and Finance Affairs Section filled with requisite qualifications		X	

5.2 Compliance with Capacity Building Support Access Criteria

Babanossa does not meet any of the criteria relating to capacity building support.

5.3 Capacity Building Needs and Functional Gaps Based on Performance Indicators

The main functional gaps and capacity building needs are in the following areas:

- Development planning and budgeting capacity: a) build capacity in the locality for all preparatory aspects of planning and 'visioning', including basic analysis of locality needs and poverty specific analyses pertaining to needs of the vulnerable sections of the community; b) train locality staff in participatory planning through inclusion of the community in the planning process, including the mobilisation of people's committees; c) prioritisation of projects as per the needs of the locality to ensure the most urgent activities are implemented first; d) build capacity for medium term planning and budgeting.
- Fiscal capacity: capacity building for developing strategies for improving revenue collection needed.
- Financial management and internal audit: a) there is an urgent need to fill the position of the head finance; b) with no cash flow management process in place, training is needed for cash flow planning, which is currently non-existing; c) undertaking three-year projections of expected revenue generation; training in proper maintenance of petty cash as well as asset management.
- Procurement: need to formulate and train a permanent procurement/purchasing committee.
- Transparency and accountability: a) build awareness and capacity in support of making the various operations of the locality more transparent, including the publication of budgets, plans, and audits; b) training and guide-

lines in undertaking outreach activities to include and inform people's committees in the locality planning process.

- Functional political institutions: a) as no Legislative Council is in place the locality should be assisted in servicing and cooperating with the forthcoming Council; b) monitoring of people's committees operations and provision of training from the locality to the committees in their functional role and operations is needed.
- Human resource development/capacity building: assistance in assessing training needs of locality staff and developing capacity building plans to meet the current capacity gaps of locality departments.
- Project monitoring and supervision: if the locality is expected to implement projects in the future capacity building is needed in all facets of the project management cycle.

The table overleaf is our attempt to illustrate the general performance status of the locality. It shows the indicative level obtained by the locality in each functional area based on the performance indicators. An "A" thus indicates a generally favourable assessment in the sense that "most" questions in the tool kit under that performance area were answered positively. A "B" indicates that some capacity was shown but significant scope for improvement exists; only 1-2 questions in the tool kit under that performance area were answered positively. A "C" indicates that very weak capacity was shown in the sense that none of the questions defined in the tool kit under that performance area was answered positively.

It is emphasised that wide intervals have deliberately been set for each category, A, B, or C. It reflects that the categories should not be seen as scientifically established scores that determine the exact performance level of the locality for each functional area. The categories should only be seen as a general and tentative indication of the locality's performance level.

On this basis it is noted that Babanosa obtained 1 A's, 8 B's and 14 C's, which suggests that it shows "limited" capacity in many functional areas examined and that it remains weak in more functional areas.

Performance/Capacity Area	Level
Development planning and budgeting capacity	
Existence of a participatory planning process	B
Quality of the annual development plan – must adhere to the provided format	C
Comprehensive/strategic medium term (3-4 years) plan in place	C
Budgeting capacity	B
Fiscal capacity	
Revenues	C
Revenue management (administration)	B
Expenditures	B
Financial management and audit capacity	
Budget execution and cash flow	B
Accounting	B
Internal Control	C
Procurement Capacity	
Procurement Organs	B
Procurement Process	C
Transparency and Accountability	
Downward reporting/accountability	B
Horizontal accountability	C
Upward accountability	A
Functioning of political institutions	
Locality Legislative Council	C
People's Committees	C
Human resource development/capacity building	
Capacity building planning process	C
Quality of the capacity building plan	C
Capacity building implementation	C
Monitoring of capacity building	C
Project supervision and monitoring	
Contracts management and supervision	C
Monitoring and reporting	C

A: Most questions relating to the performance measure answered positively

B: Only 1-2 questions relating to the performance measure answered positively

C: No questions relating to the performance measure answered positively

6 Issues Arising

The issues arising include the following:

- In future localities need to be sensitised and prepared for the assessment so as to expedite the process.
- Most questions in the toolkit are a bit too high level for the localities assessed especially in the performance area. Some questions are also repetitive. There is a need to review and update the checklist to make it more realistic and fair.
- The locality needs to improve on record keeping to expedite future assessments. In most cases the locality staff could not produce the required evidence not because it was not existent but because it had been stored in the wrong place.
- Since most of the locality key functions such as project management are undertaken at the state level, there is a need of also assessing the states in relation to their link with the localities.

Appendix A: Check List

Background information about the locality

- Locality Name...**Babanossa**.....
- Size of the local government in terms of population:... **120,000**.....
- Number of staff...**728**.....
- Number of administrative units ...**3**.....
- Number of people's committees...**56**.....
- Geographical location...**NorthWest of South Krodofan State**.....
- Special features...**Pastoralism and Agriculture**.....
- Contact at locality: Name...**Niki Ali Nimer**.....

Phone number: **+249 0911628755**.....

Email:.....

Minimum Qualifying Criteria

Development planning and budgeting capacity

Performance/capacity area (MQC)	Performance/capacity area (MQC)
Coordination of the planning function	Functioning of the locality Executive Committee in development planning
<p>Obtain and review minutes from the Executive Committee for the previous and current financial year.</p> <p>Note the reference numbers and date of the meetings (e.g. minute No.--- of ----)</p> <p>Note the frequency of the meetings (dates and reference number).</p> <p>Did the Executive Committee meet as required (at least once per month)? yes/no The locality has no Executive Committee. The heads of department not meeting on regular basis. No evidence of minutes of the meetings.</p> <p>Check the attendance list and note any anomalies. The attendance includes the heads of departments. No anomalies were noted.</p> <p>Were meetings attended by the appropriate staff (the EC may co-opt technical resource persons)? yes/no Yes</p> <p>Did it discuss development planning and budgeting issues including e.g. the annual plan and budget, desk and field appraisal of projects, etc.? yes/no No. No evidence</p> <p>Note the relevant minutes, date and agenda number.</p> <p>.</p>	
Planning capacity	Existence of a timely and council approved annual social and economic plan (Section 10 B of the LG Act, 2003)
<p>Obtain and review the annual plan for the current year (2006):</p> <p>Was the annual plan signed as per guidelines (Council Chairman, Commissioner)? yes/no No. However we noted that the annual plan was signed by the commissioner and approved by the state.</p> <p>Did the annual plan include a project profile for each of the prioritized projects following the recommended format? yes/no No. The annual plan includes just a list of projects in health education and water. However we noted that project profiles were kept in a separate file.</p> <p>Review the minutes of council. On this basis, have the Legislative Council discussed and approved</p>	

the annual plan? (Note the dates and relevant minutes) yes/no

No. The locality does not have a legislative council. The council was abolished by the state. However we were told by the locality staff that the plan was discussed and approved by the State Legislative council,

Budgeting capacity	Existence of a timely and Legislative Council approved annual budget
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Obtain and review the annual budget for the current year (2006).
 Has the annual budget been signed as per guidelines (Council Chairman, Commissioner)? yes/no
Yes the annual budget was signed by the commissioner on. However it was not signed by the Chairman because the locality does not have a Legislative Council.
 Has the annual budget been prepared as per guidelines? yes/no

Yes
 Review the minutes of the Council. On this basis, does it appear that the Council discussed and approved the annual budget before the end of December? (Note the dates and relevant minutes.) yes/no

No. The locality did not have minutes of the legislative council because as mentioned above this was abolished by the state.

Financial interpretation of the plan	Clear link between annual plan and annual budget
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Review and compare the annual plan and budget.

Based on the review/comparison, does it appear that the priority projects in the annual plan have been reflected in the annual budget (budget linked to activities and outputs)? yes/no

No. We reviewed a sample of projects in Health and Education and noted that there was no evidence of a link with the budget. The budget is not linked to activities and outputs.

Sustainability in the budgeting process	Capture of operational costs in the budget derived from the capital investments
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Ascertain whether there is consent from the relevant authorities to meet operational costs of investments prioritised in the annual plan and budget. Does there seem to be consent from these authorities to meet the operational costs of investments prioritised in the annual plan and budget? yes/no

Yes. This was being done.

Review the budget. On this basis, have the major investments been catered for in terms of operational costs (cross reference to the operational issues in the project profile)? yes/no

Yes. This was being done by the state.

	Capture of maintenance costs in the budget derived from the capital investments
<p><i>Review the annual plan (including project profiles).</i></p> <p>Has the locality an elaborated maintenance strategy for capital investments? yes/no No. The locality had no elaborated maintenance strategy for capital investments.</p> <p><i>Review the budget.</i></p> <p>Has the locality made provisions to meet maintenance costs of major investments? yes/no Yes. The locality had provided for SD 13,900,000.</p>	

Fiscal capacity and Financial Management

Fiscal Capacity	No decrease in own revenues in nominal figures from the previous year-but-one to the previous year
<p><i>Obtain a copy of the final accounts for the previous year-but-one and for the previous year.</i> Review accounts and note the total locality own revenue in both years. Revenue for the two years was as follows:</p> <p>2004 - SD 75,722,649 2005 – SD 57,549,213</p> <p>Have locality own revenues increased? yes/no No By what percentage have they increased/decreased? 24%. This was due to the fact that the state government took control of most of the sources of revenue that were previously utilised by the locality.</p>	
	Co-funding requirements complied with for capital investments
<p><i>Obtain and check bank statement for the Project Account.</i></p> <p>Have co-funding obligations been met as per project requirements (for example, if it has been posted for the first quarter of the first year)? yes/no Not Applicable.</p> <p>Is there a record of the amounts deposited on the bank accounts (co-funded) and dates? yes/no Not Applicable.</p> <p><i>Obtain and review the budget for the current financial year.</i> Is there a provision for meeting the co-funding obligations? yes/no Not Applicable.</p> <p><i>In the second year, it will be important to ascertain whether co-funding obligations for the previous</i></p>	

<i>year were actually complied with.)</i>	
	Communities made their matching contributions for specific community projects
<i>N.A. This only applies for the second assessment.</i>	
Financial Management	Entire final accounts for the previous financial year produced on time and submitted for audit
<p><i>Obtain the final accounts for the previous financial year (2005).</i></p> <p>Were they prepared and completed on time? yes/no Yes. The financial statements were produced on time</p> <p>Please note the date on which the accounts were approved and signed. Were they submitted for audit before end of March (review submission letter and note date of submission)? yes/no Yes. The final accounts were approved and signed on 20th February 2006.</p>	
	All books of accounts maintained up-to-date, including bank reconciliation
<p><i>Obtain and review the major books of accounts such as the daily accounts book, ledger books, liability registers, deposit books, vote books (item expenditure book/allocation of funds), sample of bank accounts.</i></p> <p>Obtain bank reconciliation statement for each bank account and note the dates the statements were prepared and approved.</p> <p>Bank reconciliations were not update. The Locality prepares bank reconciliations annually and not monthly as required</p> <p>Are the major books of accounts maintained? yes/no Yes.</p> <p>Are they posted and up to-date (note dates of last postings)? yes/no No The major books of accounts are not update. We noted that the books were lagging 2 months .</p>	
	Project specific bank account(s) opened and ready for operations. (There may be need to open up two bank accounts – one for the capital and the other for capacity building funds)
<p>Has a project specific bank account been opened with the required approvals (e.g. resolution of Council specifying bank and branch)? yes/no Not Applicable.</p> <p>Who are the signatories of the bank account? Not Applicable.</p>	

<p>Do the signatories meet the guidelines? yes/no Not Applicable.</p>	
<p>Financial Reporting – applicable in the second assessment year</p>	<p>Regularly and timely submission of financial statements to the State</p>
<p>N.A. (only for second assessment)</p>	
	<p>Regularly (minimum quarterly) financial statements provided to the Council</p>
<p>N.A. (only for second assessment)</p>	
	<p>Regularly and timely submission of financial statements (accountability reports) to the PIU</p>
<p>N.A. (only for second assessment)</p>	
<p>Internal audit</p>	<p>Internal audit function in place, including quarterly reports submitted to the Council and the State</p>
<p><i>Review internal audit reports for the previous and current financial years.</i> Were they are prepared as required? yes/no No. The locality does not have an Internal Auditor</p> <p>Were the internal audit reports submitted to Council? yes/no No</p> <p>(Note submission dates and relevant minutes) See above</p> <p>Were the internal audit reports submitted to the State? yes/no No. See above (Note the relevant submission dates)</p>	
<p>Audit reports</p>	<p>Clean audit report for the last audited year</p>
<p><i>Check the audit report and review the opinion of the auditors.</i></p> <p>The locality did not provide the assessment team with an audit report.</p> <p>Please sum up the main comments.</p> <p>Not Applicable.</p>	

Were the comments "minor" only? yes/no

Not Applicable.

Have all the comments already been addressed by the locality? yes/no

Not Applicable.

Which (if any) comments were not addressed? **Not Applicable.**

If yes to these two questions, the locality has passed the MQC.

	No major financial irregularities noticed during the year and/or irregularities unsettled from previous years
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Review the audit reports and other documentation.

Has the locality reported major financial irregularities during the finance year? yes/no

No

Has the locality not addressed financial irregularities from the previous year audits? yes/no

Not Applicable.

Procurement

Procurement Organ	Tender evaluation committee has been established and tender procedures are as per the regulations
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Is procurement being made by an Organ/Committee established as per procurement regulations? yes/no

No. The locality has not established a procurement organ. The commissioner, executive director and the relevant heads of department meet when there is a need to procure. We find no evidence of minutes relating to procurement decisions.

Major procurement is undertaken by the State.

<p><i>Review minutes of the committee/organ.</i></p> <p>What are the technical evaluation and procurement criteria and processes?</p> <p><i>This is undertaken by the State</i></p>	
Adherence to Procurement Guidelines – Second year	Adherence to the procurement procedures
N.A. (second assessment only)	
Expenditure performance – Second year	Actual expenditure on pro-poor sector areas (as per project investment menu)
N.A. (second assessment only)	

Functioning of political institutions

	Legislative Council in place and operational, e.g. regular meetings, decisions etc.
<p><i>Review the minutes from the council meetings.</i></p> <p>Note the relevant minutes and dates of meeting</p> <p><i>Legislative Council is non-existent</i></p> <p>Does the Council meet as stipulated in the relevant laws and regulations? yes/no</p> <p>No</p> <p>Does the Council discuss the relevant issues (i.e. annual plans and budgets, audit and financial reports etc)? yes/no</p> <p>No</p> <p>Provide examples by noting the relevant agenda items, minutes and dates.</p> <p>None</p>	

Staff functionality

Staffing	Position of Executive Director filled with requisite qualifications
<p><i>Review the structure and the staffing position of the locality.</i></p> <p>How many are on duty / actually working in the position?</p> <p><i>The council is not adequately staffed. It has 728 staff. The position of Executive Director has</i></p>	

been filled.

What are their qualifications?
We could not obtain their qualifications

What level and type of experience do they have?
We could not obtain their experience. We asked for this information but was not provided

Is the position of Executive Director filled? yes/no
Yes

What are the qualifications of the Executive Director?
The Executive Director is a former police officer with a postgraduate diploma in wildlife management.

Staffing	Head of Administrative and Finance Affairs Section filled with requisite qualifications
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What are their qualifications?
Post is not filled

What level and type of experience do they have?
Not Applicable.

How many are on duty / actually working in the position?
Not Applicable.

Capacity Building Support Access Criteria (CBSAC)

Human resource development capacity

Capacity building/training plan in place (schedule), specifying how the capacity building support funds will be spent

Review the plan.

Has a capacity building plan/training plan been developed? yes/no

No

Does the plan specify how the capacity building support funds will be spent? yes/no

No

Human resource management function in place (designated unit/person)

Review the functional division of HRD tasks at the locality, specifically review the organisational structure to determine if the HRM position has been provided for.

Based on the organisational structure - is there a human resource management function provided for? yes/no

Yes

Is the position of a HRM filled (evidence would be files on the appointment, noting dates, etc.?) yes/no

Yes. However we could not review evidence such as files on appointment because these are kept by the State.

Performance Measures

Development planning and budgeting capacity

<p>Existence of a participatory planning process</p>	
<p>Are participatory consultations undertaken with the community members through involvement of the people's committees? yes/no <i>There was no evidence of participatory consultations and involvement of community members.</i></p> <p>Review and note minutes of these committee meetings.</p> <p>Does the planning process capture the needs of special groups? yes/no <i>No evidence of this happening</i></p> <p>Are NGOs' participatory planning processes and approaches harmonised with those of the Localities (non-state actors involved in the participatory planning process)? yes/no <i>No</i></p> <p>Are technical departments involved in the desk and field appraisal of development projects? yes/no <i>No.</i></p> <p>Review the minutes of the Executive Committee and note the relevant details e.g. agenda item, date, etc. Are the annual plans, including project priorities, discussed by the Locality Executive Committee? Yes/no <i>No. We did not see any evidence of this happening. However the Locality staff told our team that this was happening.</i></p> <p>Are the Committees of Council involved in the discussion of draft annual plans? yes/no <i>No</i></p> <p>Review their minutes and note the relevant details. Does the Locality Legislative Council discuss and approve the annual plan? yes/no <i>No</i></p> <p>Review the minutes, note the agenda item, date of approval, etc</p> <p>Does the state level (Council of Ministers and State Assembly) review and endorse priority investments with recurrent cost implications to the state level? yes/no <i>Yes.</i></p> <p>Obtain evidence of review and endorsement e.g. comments received from the Council of Ministers and State Assembly, letter of approval, letter of submission, etc. <i>No The council could not provide evidence..</i></p>	

Quality of the annual development plan – must adhere to the provided format	
<p>Does the annual development plan provide background information to the Locality, including, for example, location, number of people’s committees, economic activities, etc.? yes/no No Note date of the plan and the relevant sections which cover these issues.</p> <p>Does it describe the participatory planning process through which the annual plan was developed? yes/no No</p> <p>Does it analyse the locality-peculiar challenges and opportunities (e.g. in relation to gender, environment and poverty)? yes/no No</p> <p>Does it outline the prioritised investments to address the identified challenges? yes/no No</p> <p>Does it propose the strategies the locality will use to implement the annual plan? yes/no No</p> <p>Does it provide the strategies through which the locality will monitor and evaluate the annual plan? yes/no No</p> <p>Does it give the costs of each of the prioritised investments (budget allocation) and sources of funding? yes/no No</p> <p>Is it attached with detailed investment profiles for each of the prioritised projects (e.g. the project title, background/objectives, technical description, implementation strategies, funding requirements and sources, strategies for operation and maintenance, environment and gender screening, etc.)? yes/no No</p>	
Comprehensive/strategic medium term (3-4 years) plan in place	NOT AVAILABLE
<p>Is there a strategic, medium term plan in place? yes/no No</p> <p>Does it provide details of the background to the locality? yes/no No</p> <p>Does it describe the process through which the medium term plan was developed (linked to the annual planning process)? yes/no No</p>	

<p>Does it list challenges encountered during the previous process and strategy for deepening of the participatory planning process? yes/no No</p> <p>Does it give detailed analysis of locality challenges and opportunities? yes/no No</p> <p>Does it give detailed analysis of crosscutting issues including poverty, environment and gender? yes/no No</p> <p>Does it outline the locality Vision, goals, and objectives? yes/no No</p> <p>Does it specify activities to be implemented in the first year and gives indications of activities to be implemented in the proceeding years (to be checked when the plan is being rolled)? yes/no No</p> <p>Does it give cost projects to implement the medium plan with indicative sources of funding? yes/no No</p> <p>Does it elaborate the implementation strategies for the medium term plan? yes/no No</p> <p>Does it elaborate the strategies to monitor and evaluate the implementation of the medium term plan? yes/no No</p>	
<p>Budgeting capacity</p>	
<p>Does the locality take into account its previous performance in budgeting and budget follow-up when it does the yearly budgeting? yes/no Yes</p> <p>Are revenue projections made over the medium term (3-4 years)? yes/no No. They have four month projections derived from the annual budget.</p> <p>Is budgeting based on available funds and identified sources? yes/no No</p> <p>What is the budget prediction capacity/execution performance (% of deviation from budget)? Not available</p> <p>Are budget deviations legally approved? yes/no No</p> <p>What is the share of total budget allocated to services prioritized in the PEAP?</p>	

What is the percentage of total budget on non-chapter 1 salary items?

- **Total salaries SD 378,235,470**
- **Total budget SD 1,361,703,370**

The Percentage of total budget on non-chapter 1 salary items is 28%

Fiscal capacity

Revenues	
<p>What been the increase in own source revenues over the past two years? As mentioned above the locality's revenues decreased by 24% due the fact that the state government took control of most of the sources of revenue that were previously utilised by the locality . In addition the locality was affected by drought in the last year.</p>	
<p>What is the percentage of revenues collected against the planned revenues (targets)? For the first six months of 2006 the locality planned to collect SD 96 millions but it collected SD 21. This is 22%.</p>	
<p>Are there clear strategies to improve own-revenues and fiscal capacity? The locality has no clear strategies to improve own-revenues. The locality informed us that this was being taken care by the state.</p>	
Revenue management (administration)	
<p>Does the revenue collection reach the targets set? yes/no No</p>	
<p>Are accountability measures on revenue collection in place, such as registers, authorised collectors, banking, etc.? yes/no Yes. All books of account are available and well maintained.</p>	
<p>Is feedback given to communities on the amounts of revenue collected and how it is used? yes/no No.</p>	

Expenditures	
What is the level of administrative expenditure compared to own source revenues (%)? ➤ Own revenues SD 181969905 ➤ Administrative expense SD 131,018,331.60 <i>This is 72% of the locality's own revenues.</i>	
What is the share of the costs for the Legislative Council out of the total budget? <i>Not available</i>	
What is the share of the local revenue spent on capital investments? <i>None</i>	

Financial management and audit capacity

Budget execution and cash flow	
Are cash inflows and outflows managed so that the LG is able to meet current payments promptly, according to financial commitments? yes/no No	
Is the Locality maintaining adequate liquidity, and not accumulating arrears or debts? yes/no No	
Is there a commitment control system in place? yes/no No	
If so, who orders, signs, authorises, etc? yes/no <i>Commissioner authorises most of the transactions</i>	
Accounting	
Are all books of accounts properly maintained and up to-date including: <ul style="list-style-type: none"> • Creditor register; • Control of debt (registers etc.). yes/no	

<p>Yes</p> <p>Is the imprest/petty cash management, including register, functioning and up-to date? yes/no Yes</p> <p>Is there a functioning system of assets register and management? yes/no Yes. This is being maintained by the storekeeper</p> <p>Are inspections undertaken <u>and</u> inventories maintained of fixed assets? yes/no No evidence of inspection happening.</p> <p>Are financial management documents kept safe and locked away (safes)? yes/no Yes. This were being locked in the stores</p>	
<p>Internal Control</p>	
<p>Is the internal audit function operational? yes/no No.</p> <p>Is there evidence of follow up on the IA results? yes/no No.</p> <p>Is the any evidence of an active system of internal control, such as written policies and procedures adopted/customised by the management (internal procedures)? yes/no No</p> <p>Is there any evidence of locality policies and procedures in place to ensure adherence to state policies, directives, laws and regulations? yes/no No.</p> <p>Is there any evidence of policies and procedures in place to ensure safeguarding against mismanagement, errors, fraud, and other irregularities? yes/no No.</p> <p>Is thee any evidence of policy procedures in place to promote orderly, economic, efficient and effective operations and delivery of services? yes/no No</p> <p>Do internal accounting and reporting regulations and procedures exist? yes/no No</p> <p>Is there any evidence of policies and procedures to ensure segregation of duties, such as:</p>	

- authorization to execute a transaction,
- record an action, and
- custody of assets involved in the transaction.

yes/no

No

Do policies and procedures exist that safeguard against conflicts of interest? yes/no

No

Procurement Capacity

Procurement Organs	
<p>Is the technical evaluation committee constituted with appropriate membership? yes/no</p> <p>Note the evidences of its existence e.g. minutes, membership, etc.</p> <p>No. This is undertaken by the State</p> <p>Does the technical evaluation committee considers all procurement proposals before procurements are made? yes/no</p> <p>Provide examples of procurement proposals evaluated by the committee.</p> <p>No. This is undertaken by the State</p> <p>Does the procurement authority (Commissioner) adhere to the recommendations of the technical evaluation committee (or explains non-adherence)? yes/no</p> <p>Yes</p>	
Procurement Process	
<p>Does a Procurement Plan exist (and is it derived from the approved plans and budgets)? yes/no</p> <p>No</p> <p>Are bills of quantity (for works) and terms of reference (for services) prepared? yes/no</p> <p>No. This is done at State level</p> <p>Are all procurements advertised (as per the thresholds)? yes/no</p> <p>No.</p> <p>Note examples of adverts, date, media used, etc.</p> <p>Are proper evaluation criteria used for the bids and proposals? yes/no</p> <p>No. Done at State level</p> <p>Is there timely and transparent award of contracts? yes/no</p> <p>No. Done at State level</p> <p>Is there any communication to the locality about the tender awards? yes/no</p> <p>Note the dates and reference numbers of tender award notifications.</p> <p>Yes</p>	

Transparency and Accountability

Downward reporting/accountability	
<p>Is the public informed about:</p> <ul style="list-style-type: none"> • Indicative planning figures (before the start of the planning process)? yes/no No • Approved projects in the annual plan (with reasons for some of the community needs not to be implemented in a particular year)? yes/no No • Approved budgets indicating sources of funding and clearly specifying the required community contributions (both the volume and nature of contributions)? yes/no No • Funds received to implement the projects and how they have been allocated? yes/no No • Opinion of the audit reports and how the locality is addressing the queries? yes/no No • Project implemented (ongoing and completed) with explanations of variations with the plans if any? yes/no No • Public <u>access</u> to financial information (plans, budgets, accounts and audit reports)? yes/no No • Feed-back and information to the people's committees. yes/no No 	
Horizontal accountability	
<p>Is there a reasonable level of information flow maintained among the departments, i.e. are departments up-dated on what is happening in other departments? yes/no No. Sometimes head of departments meet but not on regular basis.</p> <p>Is the regular submission of reports and provision of information to the Legislative Council? yes/no No.</p> <p>Does the locality provide information to the non-state actors of the locality (other donor programmes, NGOs, private sector) to enhance synergies? yes/no No.</p>	

Upward accountability	
Is the submission of the required reports to the State timely? yes/no Yes we noted that the council was submitting monthly reports to the state. Is the submission of the required reports to the project implementation committee timely? yes/no No. This done by the project supervision teams from the State.	

Functioning of political institutions

Locality Legislative Council	
Are discussions in the Council of a reasonable quality, i.e. do they discuss the annual plan, budget, financial and audit reports etc.? yes/no No Are council sub-committees established in required areas? yes/no No Are council sub-committees discussing the relevant issues related to their sectors? yes/no No	
People's Committees	
Is there evidence that the Locality has developed guidelines and a plan to mentor the people's committees in the execution of their functions, especially in relation to enhancing community driven development? yes/no No. Is there evidence that the Locality has actually trained the people's committees in the execution of their roles in relation to community-driven development? yes/no No. Is there evidence that the Locality has given feedback to the people's committees regarding their performance (achievements and challenges) and guidelines for further improvement? yes/no No.	

Human Resource Development/ Capacity Building

Capacity building planning process	
<p>Has the locality conducted a capacity needs assessment to strengthen its function, with precedence given to institutional rather than individual needs (e.g. derived from systems for staff audit and appraisal)? yes/no No.</p> <p>Has the locality developed a comprehensive capacity building strategy/plan (formulated as per the recommended format)? yes/no No.</p> <p>Are the priorities in the CB plan within the project specified menu? yes/no No.</p>	
Quality of the Capacity Building Plan	
<p>Does the capacity building plan provide the background to the locality in the context of capacity building? yes/no No.</p> <p>Does it summarize the capacity building needs of staff, councillors, and people's committees identified through the capacity needs assessment? yes/no No.</p> <p>Does it detail the mix of strategies through which the capacity building needs should be addressed? yes/no No.</p> <p>Does it cover both human resource development (enhancement of individual competencies) and institutional strengthening (re-tooling)? yes/no No.</p> <p>Does it outline strategies through which CB activities will be monitored? yes/no No.</p>	
Capacity building implementation	
<p>Are capacity building activities implemented by the providers recommended by the project? yes/no No.</p> <p>Are capacity building activities implemented as per the capacity building plan? yes/no No.</p>	

Monitoring of CB	
Has the locality received reports from the training/CB activities? yes/no No.	
Has the locality followed-up on the capacity building efforts, e.g. through monitoring and evaluation? yes/no No.	
Has the staff and other stakeholders performance improved – are the expected outputs are in place? yes/no No.	

Project Supervision and Monitoring

Contracts management and technical supervision	
<p>Are all projects implemented with appropriate contracts (agreements)? yes/no No. This is undertaken by the state</p> <p>Are all payments made with the required certification (no advances, payments made against outputs)? yes/no No. This is undertaken by the state</p> <p>Does the technical staff ensure that the projects are implemented on schedule and following the specifications? yes/no No. This is undertaken by the state</p>	
Monitoring and reporting	
<p>Has the locality developed a clear strategy for monitoring the implementation of projects? yes/no No. This is undertaken by the state</p> <p>Does the locality monitor all projects being implemented (monitoring of progress)? yes/no No. This is undertaken by the state</p> <p>Is there evidence that the locality conducts technical inspections of projects? yes/no No. This is undertaken by the state. However sometimes the health department undertakes inspection on behalf of the State.</p> <p>Are progress reports arising from the monitoring and technical inspections exercises compiled? yes/no No. This is undertaken by the state</p> <p>Is there evidence that the Executive Committee discusses the monitoring and technical inspection reports and makes management decisions? yes/no No. This is undertaken by the state</p> <p>What is the percentage of projects implemented against the plan? This information available at state level</p>	

Appendix B: People met

	Name	Designation
		Executive Director
		Deputy Director
		Personnel Officer
		Financial Supervisor
		Peoples Committee Coordinator
		Health Services Manager
		Environment Health
		Housing Manager
		Education Manager
		Peoples Committee Chairperson

Appendix C: Documents made available and consulted

Annual Social and Economic Development Plan 2006
Annual budget, 2006
Financial accounts (final), 2004
LIU Project accounts
Monthly financial report files
Bank statements for project accounts
Bank reconciliation statements
Project profiles file
Accounting records (Cashbook, receipt books, assets register)
Minutes of meetings, People's Committees