



Technical Assistance for sub-national capacity building in payroll and PFM in South Sudan

Project Completion Report

August 2014 – February 2016

Juba, South Sudan, 31 March 2016



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Juba, South Sudan, 31 March 2016

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Key Project Data

Designation	Key project data								
Project Title:	Support to Basic Service Delivery in South Sudan: Technical Assistance for sub-national capacity building in payroll and PFM								
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Date of contract signature/ project commencement:	8 August 2014								
Date of contract end:	7 March 2016								
Duration:	24 months								
Total contracted amount (EURO):	<table> <tr> <td>Fee budget:</td> <td>€ 3.019.036,00</td> </tr> <tr> <td>Incidental Budget:</td> <td>€ 1.456.539,00</td> </tr> <tr> <td>Expenditure verification</td> <td><u>€ 20.000,00</u></td> </tr> <tr> <td>Total</td> <td>€ 4.495.575,00</td> </tr> </table>	Fee budget:	€ 3.019.036,00	Incidental Budget:	€ 1.456.539,00	Expenditure verification	<u>€ 20.000,00</u>	Total	€ 4.495.575,00
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Total	€ 4.495.575,00								
Beneficiary/ Recipient Country:	Government of the Republic of South Sudan								
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Glossary

BSI	Budget Strengthening Initiative
CAD	County Administration Department
CDG	County Development Grant
CED	County Education Department
CES	Central Equatorial State
CGA	Charlie Goldsmith & Associates
CHD	County Health Department
CTMC	County Transfer Monitoring Committee
DFID	U.K. Department for International Development
DG	Director General
EO	Establishment Officer
EU	European Union
GATC	Government Accountancy Training Centre
GESS	Girls Education South Sudan
GoSS	Government of South Sudan
HPF	Health Pooled Fund
HR	Human Resource
HRO	Human Resource Officer
HSSP	Health Systems Strengthening Project
LG	Local Government (meaning State and County governments)
LGB	Local Government Board
LGCP	Local Government Capacity Building Programme
LGPMM	Local Government Public Finance Management Manual
LGSDP	Local Governance and Service Delivery Programme
LSSAI	Local Service Support Aid Instrument
MDA	Ministries, Departments and Agencies
MEIWR	Ministry of Electricity, Irrigation and Water Resources
MEST	Ministry of Education, Science and Technology
MOFEP	Ministry of Finance and Economic Planning
MoLPS&HRD	Ministry of Labour, Public Service and Human Resource Development
MTRB	Ministry of Transport, Roads and Bridges
PFM	Public Financial Management
RSS	Republic of South Sudan
SMoE	State Ministry of Education
SMoF	State Ministry of Finance
SMoH	State Ministry of Health
SMoLG	State Ministry of Local Government
SMoLPS&HRD	State Ministry of Labour, Public Service and Human Resource Development
SSEPS	South Sudan Electronic Payroll System
SSEPS II	South Sudan Electronic Payroll System Phase 2
TAPP	Technical Assistance to Subnational Capacity Building in Payroll and PFM
TWG	Technical Working Group
U/S	Under Secretary
UNDP	United Nations Development Programme
WASH	Water, Sanitation and Hygiene

Executive Summary

Not unlike South Sudan the past 2+ years the Technical Assistance for Sub-National Capacity Building in Payroll and PFM project (EU-TAPP) has followed what to some would appear to be an asymmetric path. EU-TAPP was initially designed to support a larger EU State Building Contract and provide technical assistance to local governments benefitting from that contract. Three days after the EU and Ecorys executed an agreement in December 2013 for implementing EU-TAPP internal conflict broke out in South Sudan. With the outbreak of violence the State Building Contract did not go forward and EU-TAPP became a stand-alone project. Due to the civil war project start-up did not occur in earnest until late August/September 2014.

EU-TAPP was structured to field 10 state-based training teams comprised of one senior regional advisor and one South Sudanese national trainer per state. The conflict saw a realignment before field teams were recruited and deployed with the number of non-conflict affected states reduced to seven. Project interventions in the conflict-affected states of Unity, Upper Nile, and Jonglei were supported by a roving adviser who would travel to the three state capitols to provide workshops and OJT security permitting.

Considering the very nascent and fragile environment in which South Sudan's counties function an implementation period of 18 months is still quite truncated for PFM strengthening and capacity development. On the other hand, retiming project start-up and inception to later in 2014 and realigning the state-based field teams to local governments in the seven less conflict affected states enabled investing more time in selecting and on-boarding of field advisors. It also required more time during the inception period to establish logistic and financial support systems. Doing so however gave field teams greater operational agility to adjust to changing and at times fluid insecurity, while as also ensuring consistency from state to state and county to county.

Accounting systems approach to LG capacity

While EU-TAPP focussed on PFM capacity building drawing on instructor-led training, OJT and mentoring, and learning-by-doing, it also introduced an accountability systems approach to strengthening local governments by using the key requirements of the LG PFM Manual to train with. Payroll capacity building used the same approach with respect to the LG HRM Manual and the updating of nominal rolls and establishment structures. Key county positions were trained principally to perform those PFM tasks and procedures they are responsible for such as preparing budgets using specified formats in the manual, use of a single treasury account, quarterly budget performance reporting through the County Transfer Monitoring Committee (CTMC) and LG Board. In turn EU-TAPP's state teams travelled mainly to county work sites to provide on-the-job training and mentoring, thereby minimizing county staff time away from their posts as well as significant travel and DSA costs associated with taking participants offsite to instructor-led training.

Working with state-based teams served well to establish strong levels of trust and credibility with state governors, state ministers and DGs of finance, local government, and public service, and CTMCs as well as county commissioners, executive directors, controllers of accounts, etc., and other key state and LG stakeholders. Our state-based teams responded to issues and as needed pivoted more readily to changing technical and security challenges. More so they provided a local presence able to transmit and explain national policy refinements from MoFEP, the STMC, and LG Board.

Timeliness Accountability

At its heart PFM accountability is about timeliness and accuracy. Timeliness with respect to counties submitting various documents and reports on time and doing so accurately by properly coding transfers, expenditures, and revenues using the correct template or format prescribed in the LG PFM Manual. EU-TAPP support to counties to ensure 2014/15 annual budgets were timely submitted followed by a focus on counties completing and submitting quarterly budget performance reports served to highlight the principle of accountability for timeliness together with those aspects of the LG PFM Manual concerned about it. For the 2015/16 process EU-TAPP supported state-level budget workshops and counties preparing their annual budgets. Timeliness for submitting county 2015/16 budgets was affected however by both a delay in the annual budget process until September and October 2015 after the fiscal year was already underway and uncertainty over how to proceed after on 2 October 2015 the President issued Establishment Order 36/2015 to increase the number of states from 10 to 28 states.

The number of counties producing their quarterly budget performance reports within 30 days of a proceeding quarter progressively increased until Q5 (January 2016) of the project, dropping from 34 (74%) non-conflict affected counties with timely produced quarterly budget performance reports in Q4 to 19 counties (41%) submitting QBPRs on time. The decline was also due to uncertainty introduced at the county level as a result of the 28 states presidential order and county staffs being instructed to return to the county they are originally from versus continuing to work in the county where they were posted in Q4.

Working in partnership

EU-TAPP has continuously engaged with other project implementers and donors. The EU-TAPP team leader and core team members participated in various Workshops like the ODI/BSI LSS initiative, The PFM/ HR and LG Technical Working groups, LOGOSEED's ISM meetings with the World Bank or the Donor coordination PFM meetings. During these meetings The Team Leader presented progress realized by state teams on functioning CTMCS and a need for continuing to support them.

State level government counterparts in the platform have also been facilitated to move to the counties together with the EU-TAPP state teams to participate in the capacity building and OJT activities and then being able to conduct monitoring on the use of the transfers by the counties and service delivery units during the visits. This inclusion of the government staff and their ability to move jointly with the EU-TAPP state teams to provide capacity building support to their counterparts at the counties has proven to be instrumental for project roll out while at the same time build the institutional capacity of the state level government.

Eighteen months is a relatively short period to effect change at sub-national levels of government in better adherence with PFM and payroll management instructions and guidelines. Especially in a very fragile country like South Sudan, with an underdeveloped civil service, improvements take time and go step by step. In this report we present the activities carried out, challenges faced, results achieved and overall lessons learned from the EU-TAPP project.

1 Introduction

1.1 Project overview

The purpose of the project, **Technical Assistance for Sub-National Capacity Building in Payroll and PFM in South Sudan (EU-TAPP)**, is to build the capacity of local governments to effectively perform their responsibilities regarding PFM and Payroll. The project is providing:

- Support to LGs in meeting requirements of LG PFM Manual: planning and budgeting; financial management/accounting; preparing and submitting quarterly budget performance reports/financial reporting;
- State level support to analyse current payrolls, identify county staff, separate state and county staff payrolls;
- Support to County Administration Departments to properly manage payroll: constructing and updating County nominal rolls and payrolls; make salary payments whilst adhering to all procedures (including receiving the signed pay sheets); and assist with overall readiness for subsequent payroll reforms under SSEPS II; and
- Support the establishment and operation of County Transfer Monitoring Committees (CTMCs).

The project focuses on support to county governments and, as necessary, to the state ministries that fund, facilitate and have policy direction over county governments and their departments. The focus however, is predominantly on support to county governments.

The results to be achieved by the project are:

1. **Result 1:** Individual county/local government staff will be equipped with skills and knowledge in:
(i) local government PFM including planning and budgeting, financial management/accounting and reporting; and (ii) producing an audit trail of payment of salaries (using the Electronic Payroll system);
2. **Result 2:** All resources at the County level (local revenue and all transfers) will be properly used and accounted for, thus ensuring that the Counties are eligible to receive other aid resources as well as Government transfers;
3. **Result 3:** The Counties and States are able to provide the required accountabilities for a satisfactory audit of the budget lines in health and education conditional salary transfers to States and Counties;
4. **Result 4:** Counties demonstrate progress in properly using and accounting for all resources (local revenue and all transfers) (according to indicators that are being defined as part of the LSS JPA monitoring framework) as a basis for increased funding by Government and/or other development partners.

The project was originally designed to be complementary support to the planned European Union State Building Contract, by providing technical assistance to local governments that would also be beneficiaries under that contract. In particular, it was part of a package of technical assistance that aimed to strengthen public financial management at central, state and local level. However, the State Building Contract is not being implemented so the project is now a stand-alone project.

2 Review of progress and performance to date

2.1 Summary of project operational activities

This section will be divided into six main sections, as follows:

- General project operation activities;
- Component 1: Support to LGs in meeting requirements of LG PFM manual;
- Component 2: Support at State level to manage and account for State and County payroll and conditional transfers to the counties;
- Component 3: Support to County Administration Departments (CAD) to properly manage and account for conditional grants and payroll;
- Component 4: Support the establishment and operation of County Transfer Monitoring Committees (CTMCs); and
- Overview of activities in conflict-affected states.

2.1.1 Stakeholder meetings and consultations

EU-TAPP has continuously engaged with other project implementers and donors. The EU-TAPP team leader and core team members participated in various Workshops like LOGOSEED's ISM meetings with the World Bank or the Donor coordination PFM meetings. During these meetings The Team Leader presented progress realized by state teams on functioning CTMCS and a need for continuing to support them. Keeping in mind the short implementation period of the project not only the current status of the EU-TAPP project was presented but also discussions were started on options for EU-TAPP transition and coordination.

In September and October 2015 EU-TAPP's national and state teams worked closed with ODI/BSI to plan and support a national state budget workshop in Juba whereby the process and budget ceilings for preparing the 2015/16 budget were presented. Project advisors worked with individual state teams to plan their state-level budget workshops. Next EU-TAPP provided financial support and technical assistance for carrying out state-level budget workshops during the remainder of September and October for state MDAs and counties. LOGOSEED collaborated with our state teams and supported county officials from the counties of the states where they are working. Earlier in May and June EU-TAPP and HPPF, HPPF, and LOGOSEED worked together to plan and support state budget planning workshops in anticipation of an earlier budget preparation process as has been carried out in previous years.

In December 2015 EU-TAPP organised a National lessons Learned Workshop for stakeholders in the field of Payroll and PFM. The workshop was very well attended with a large number of representatives from other projects as well as the government.

During the Workshop the EU-TAPP team presented the lessons learned from 12 months of providing capacity building support at the state and county level. Special attention was given to inform participants on the innovations and tools EU-TAPP developed over the course of the year. Presentations were given on:

- The EU-TAPP M&E tool and the County Dashboards;
- The CTMC feedback mechanism as developed in Warrap state;
- The Grant Tracking tool as piloted in Western Equatoria State;
- Budget preparation and budget execution;
- LG HRM reform readiness;
- County quarterly budget performance.

Furthermore Panel discussions were held on the experiences in using the LG PFM and HRM manuals as a basis for training and on how to better include government counterparts in capacity building. A full Workshop report as well as a report on the lessons learned is included in Chapter 6 and Annex 4.

In February and March the EU-TAPP core team also worked with ODI/BSI and the Ministry of Finance to develop a circular providing directives to newly established states on how to address the creation of the new institutions and corresponding PFM and Payroll requirements. Till date the circular was not released.

2.1.2 *Project Steering Committee Meeting*

Early on in the project key project stakeholders concluded the TWG on PFM and HR was too large and met infrequently to be able to oversee implementation of EU-TAPP. A separate Project Steering Committee was formed as a result and held its first meeting on 19 January 2015. The steering committee met each quarter to review the project's quarterly progress report and on other occasions when its guidance was requested.

At the 11 December 2015 meeting of the Project Steering Committee the Team Leader noted results achieved and progress realized. He also gave a brief update on progress made toward project logframe indicators and the County Dashboards. The Team Leader commented that much of EU-TAPP's activity during the previous quarter was focused on FY 2015/16 budget preparation and supporting state-level budget workshops for counties and state MDAs. The steering committee chairman requested members submit comments on the Q4 quarterly progress report by the end of the week. No comments were received and the report was accepted by the steering committee. Minutes of the 11 December steering committee meeting are shown in Annex 3

2.2 Component 1: Support to LGs in meeting requirements of the LG PFM manual

Before the outbreak of violence in December 2013 600 staff from 10 states and counties country-wide received a 10-day training course by the GATC II project on the LG PFM manual and how to implement it. Basis of this training was the new LG PFM Manual which was issued by the LGB in 2013. The participants mainly comprised of staff from the state ministries of finance & local government as well as the Executive Directors of Counties plus their planning officers and controllers of accounts.

At the start of the EU-TAPP project it was found that although quite a large number of staff had been instructed on the LG PFM Manual, implementation of the key requirements of the manual was yet to be effected in practice, as our state teams would often find those who were still in their jobs put the manual in a desk drawer and didn't share it. As a result budgets were not being prepared under formats specified in the manual (and the LG budget template), procedures for the execution of the budget that counties were using were not wholly compatible with those described in the manual (e.g., proper authorisation of expenditure, using proper finance forms in revenue collection and expenditure management, procurement systems and the use single treasury account were not entirely in force) and counties were not reporting regularly about the conditional transfers and own revenue to the state and the national government through the LGB (the counties were not applying the recommended quarterly reporting template).

In the course of the EU-TAPP project, the key activities that have been conducted in support of the counties to meet the requirements of the LG PFM Manual have centred on five major capacity building interventions:

1. Conducting formal training workshops on the LG PFM Manual;
2. Supporting counties in the annual budget preparation process;
3. Support counties to execute their annual budget;
4. Supporting county financial reporting;
5. Monitoring, evaluation and follow-up of county PFM systems and processes;

Whereas activity 1 above involved instructor-led training targeting specific audiences, activities 2 to 5 were delivered using **On-the-Job Training (OJT)** with OJT implemented through conducting one-to-one (or group) coaching and mentoring on how to handle a specific PFM task as prescribed in the LG PFM.

Below is a brief discussion of the capacity building activities in support of the LG PFM Manual that were conducted during the life of the project:

1. **Training workshops in support of the LG PFM Manual;** Those county staff members that had not yet undergone formal training on the LG PFM Manual were identified by the EU-TAPP state teams and short (1-3 days) training workshops were organised and conducted to train them on the manual and its key procedural requirements; in effect this intervention augmented the roll out process of the manual that had been started by the GATC II Project. These classroom type training workshops notably covered the county HoDs and other staff from the county finance sections that had not received prior training on the manual. The number of staff that received this kind of training workshops from the project are given below from the EU-TAPP is as follows:

State	WES	CES	EES	LKS	WBG	WS	NBG	Total
Number of workshops conducted	1	9	5	6	12	6	5	44

2. **Supporting counties in the annual budget process:** Although at the start of the project a majority of counties prepared some form of annual budget for the FY 2014/15. A few counties including Terekeka in CES and all the 8 counties of Lakes State did not have budgets. Therefore, all the 8 counties of Lakes State were provided technical assistance through an intense 5-day, budget preparation workshop in Rumbek Town in February 2015 to prepare their 2014/15 budget or else loose funding for the fiscal year. By the end of the workshop each of the 8 counties in Lakes State had completed its budget.

For the FY 2015/16, all counties in the 7 states less affected by the December 2013 conflict received on-the-job assistance to prepare their budgets. All the counties do indeed have these budgets and the budgets were prepared using the standard *LG budget template* issued by the LGB unlike in the past when counties used their own formats. Due to an outbreak of conflict in WES however, all counties were not all be able to complete their 2015/16 budgets and have not submitted them to the LGB. The number of counties with FY 2015/16 budgets in place are:

WES	CES	EES	LKS	WBG	WS	NBG
7 of 10	6 of 6	8 of 8	8 of 8	3 of 3	6 of 6	5 of 5

3. **Supporting counties in budget execution:** Counties have been coached and mentored by EU-TAPP state teams to implement a single treasury account system whereby all transfers and

funds coming to the county are centrally controlled through the Executive Director with the HoDs department making requisitions for expenditure to be made from their department budgets and the executive director authorising the county controller of accounts to process payment and keep the ensuing records relating to the financial transactions. Counties in the 7 states less affected by the 2013 conflict (with the exception of Lakes state) have made strides towards the implementation of this single treasury account system in budget execution, however, full implementation of the system is still a major challenge. Counties in Lakes are slow to adopt a single treasury account system and in other counties such as Terekeka some sort of single treasury account is in place, the Executive Director is not in charge of the funds and bank accounts of the county, but instead the County Commissioner has this authority.

All counties in the 7 non-conflict states have been introduced to the required procedures for the proper processing of expenditure transactions, starting with proper authorisation using *expenditure requisition forms* (form 18). Unfortunately the counties have not been able to use this form as they do not have stocks of this form in place (the form was not yet printed by the MoFEP). There is also still a challenge of the counties following their budget in practice for budget execution. Expenditure in practice is still being made following political instructions rather than what was approved within county budgets.

Coaching and assisting counties to use correct finance forms, an important aspect of budget execution, was a priority by all the EU-TAPP state teams. Sustainable progress however has not been realized toward using forms prescribed in the LG PFM Manual, due in part to a lack of political will and commitment of county officials. Counties continue to prefer using loose papers to record transactions, undercutting accuracy and timeliness and overall accountability for expenditure management. Starting with form 15, there appears to be a general negative attitude towards the use of the key finance forms. The challenge for training teams is that staff has been advised to use a particular finance form, but then the staff fails to continue using the forms in the absence of the EU-TAPP state based team. This appears mostly to be a lack of institutional support for using financial forms as well as that many of the forms are absent in some states. In Western Equatoria State for example, none of the counties have stocks of the key forms. A written request was made to the DG Accounts at the National MoFEP by this state to provide its counties with the forms but no reply was ever received.

Local revenue collection is a core function of a county that in principle demands additional capacity building support. The current political situation in the country did not allow for much concerted capacity building interventions for county staff by the EU-TAPP state teams. In practice local revenue collection is still being under intensive political intervention; any capacity building advice is looked at as interference and is generally not welcome. Nevertheless, initial efforts were made by the EU-TAPP state teams to ensure counties start to implement proper procedures for the collection and recording of local revenue; counties were coached on how to use finance form 15 in all cases for recording all local revenue collected. In practice many counties have not yet accepted to use this form, using instead so called “white papers” in a separate duplicate revenue accounting system. Counties have also been coached on posting local revenue collections from *finance form 15* to other relevant forms (forms 67, 39 and 65) but many counties do not yet maintain these books of account up to date on their own without the support of the capacity building provider. Further support in this area is still needed.

Procurement takes a sizeable portion of the LG PFM manual and the management of procurement, including the establishment of proper procurement structures, systems and process and each county is indeed of paramount concern. No major intervention was implemented during the initial project year in support of strengthening county procurement.

Two reasons explain this lack of inroad into procurement; first was that no county had a procurement structure in place (no procurement department or procurement officers within counties), the second was that counties in their current state also practice no procurement at all as they have no funds to make any meaningful procurements (they only buy small things like fuel and stationery), any sizeable procurements for counties was still handled by the SMoF. County procurement systems need to be addressed starting with establishment of structures (and recruitment of qualified procurement staff), allocation of enough development funds to enable the counties practice procurement in practice and the devolution of the procurement function from the SMoF to the counties.

LOGOSEED supported counties now show initial signs of the establishment of a procurement system in anticipation of the release of PDG funds.

4. **Supporting county financial reporting:** At the start of the project, no county in South Sudan was routinely producing quarterly financial reports for reports to the council and the state. This state of affairs had changed by the end of the project as the number of counties in the 7 states less affected by the December 2013 conflict had started to produce these reports and submitting them to their respective state CTMCs has increased every quarter. With respect to the 7 states less affected by the December 2013 conflict, the number of counties that submitted QBPRs to the SMoLG is presented below:

Name of State	FY 2014/15		FY 2015/168	
	Qtr. 3	Qtr. 4	Qtr. 1	Qtr. 2
Central Equatoria	3 of 6	6 of 6	2 of 6	2 of 6
Eastern Equatoria	3 of 8	8 of 8	6 of 8	4 of 8
Western Equatoria	10 of 10	7 of 10	None	None
Lakes	7 of 8	8 of 8	7 of 8	8 of 8
Northern Bahr el Ghazal	5 of 5	5 of 5	5 of 5	5 of 5
Western Bahr el Ghazal	3 of 3	2 of 3	none	None
Warrap	6 of 6	6 of 6	6 of 6	None

It should be noted that for Q3 and Q4 of FY 2014/15 the number shown in the table is referring to all reports submitted regardless of the time. For 2015/16 the data is derived from the assessments done by the EU-TAPP state based teams in October and January taking into consideration the 30 days requirement.

The quality of the county QBPRs is gradually improving each quarter but the reports are still not produced by the counties timely due to low motivation on the staff to produce them and the failure of the CTMCs to enforce the rule of “no report no transfers.” At the time of writing several counties are still in the process of preparing their QBPRs so the number of reports that eventually get submitted is expected to be higher although continued EU-TAPP will be required. The Counties in Western Equatoria are however not likely to produce and submit their first quarter report due to the deteriorating security situation in the state.

Submission of QBPRs to the state has greatly improved reporting processes and the ability of the state and counties to monitor conditional transfers and follow them up. The quality county quarterly budget performance reports has also progressively improved from one quarter to the next as the counties gain more experience in the preparation of the reports although weaknesses do still exist regarding completeness and accuracy of data within the reports and incorrect coding of transfers and costs.

Progress was isolated toward the 46 counties in non-conflict affected areas closing out FY 2014/15 accounts by 30 September and submitting annual financial accounts as per §9 of the LG PFM manual. A preliminary step before counties being able to close out a fiscal year and pare a final accounting was to first master and consolidate procedures for preparing QBPRs. Counties in Warrap State were introduced to the subject matter and some work in progress on this by these counties was done with Gogrial East county being able to produce a draft final accounts while in Lakes State Yirol West and Rumbek East counties also produced draft final accounts as requirement under the LOGOSEED Project.

More broadly the late preparation of FY 2015/16 budgets in September and October created earlier uncertainty for some counties as to when FY 2014/15 would actually close. Additional prospective re-alignment of the number of states and upheaval of county staff to possibly different counties and states was a contributing factor as well. Nonetheless we advocate strengthening county capacity for preparing final accounts and building into future EU-TAPP initiatives as part of the bridging period activity and any possible follow-on project.

5. Monitoring, evaluation and follow-up of county PFM systems and processes:

EU-TAPP developed a unified system of tracking performance and progress in PFM and payroll at state and counties level. This system was specifically designed to avoid discovering specific underperformance in States and Counties in the later phases of the project. Therefore, right from the start EU-TAPP established a common performance monitoring system to ensure that remedial measures could be taken as early as possible.

We developed a **EU-TAPP M&E tool** which consists of an Excel based reporting format allowing for numerical scores on performance in PFM and payroll. This tool is complemented by the **County Dashboards** which provides a narrative for motivation as well as that it allows for easy visualization of the scores by key performance criteria so that the performance data is easily accessible to officials and other stakeholders.

The M&E tool consists of 75 questions that relate to the Key indicators of the LG PFM manual organised along the 4 results areas of the project to answered with YES or NO. The consistent use of a quantified approach in the reporting formats allowed for comparison in performance among states/counties and comparison over time. Monitoring and assessment of county PFM systems and processes was conducted by each EU-TAPP state teams through interviewing staff, observing the quality of the conduct of the key PFM processes, as wells reviewing county outputs such as completed finance forms and reports. On a quarterly basis the EU-TAPP state team completed the M&E tool for each county once every quarter. The Performance monitoring expert combined all data from the different states for analysis . The analysis was provided in the QPR as well as that during Juba return Workshops. Resulting from this quarterly review and assessment, follow up interventions were conducted by the EU-TAPP state teams targeting addressing the gaps in PFM performance as identified in each county and then providing further capacity building in LG PFM. Further follow up with county staff was then conducted through one to one discussions between the EU-TAPP capacity building provider and a responsible county staff member to identify challenges faced and then mentor the staff of possible solutions.

While the M&E tool provides an overview of the performance in the counties it does not provide in depth information on the situation in the different counties. Also the information is not very accessible or easily to share with counterparts. For this purpose the County Dashboards were developed which are prepared for each county. The Dashboards provide information on the availability of staff in the county as well as a snapshot on the most critical PFM indicators in the

county using a “traffic light approach.” In addition a textbox provides a narrative summary of the status of PFM and Payroll in the respective county and the EU-TAPP support actions that were provided in the past period. The textbox answers the following selected guiding questions:

- What were the findings on the ground?
- What activities were implemented by the team?
- What gaps still exist?
- Which actions/ priorities are identified for the next period / what are you going to work on?

Where the M&E tool has proven to be very useful in measuring the performance and communicating progress in the QPRs as well as workshops the Dashboards were found to be more useful for communicating the status and results to the SCM and the LGB. To be able to make the data better accessible and more relevant for the general public the M&E tool should be re-modelled to around 25 questions only looking at the most important and relevant KPIs and thereby also improve the visualisation of the data. A quarterly assessment of the tool also proved to be quite an exercise taking a significant amount of time of the team. For any future project it is recommended that the assessments should place every six months.

A further analysis of the data from the Monitoring toll is provided in Chapter 3 while the Dashboards are included in ANNEX 2.

2.2.1 Specific activities to support of LGs to meet LGPFM Manual requirements

Following below are the activities conducted to the EU-TAPP in relation to the original work plan for supporting counties to meet the requirements of the LG PFM Manual:

Activity 1.1 Print re-run of the LG PFM Manual

At the start of the project it was necessary to print several documents that were required as reference documents and hand-outs for the LGs to be informed on the requirements of the LG PFM Manual. These documents were distributed by the EU-TAPP state training teams either during the formal training workshops or on-job-training to the various staff members of the counties. In the course of the project EU-TAPP printed:

- **1000 copies** of the LG PFM Manual;
- **200 copies** each of the following Planning, Budgeting and reporting Guidelines:
 - State and Local Government County Development Grant Planning, Budgeting & Reporting Guidelines Fiscal Year 2014/15;
 - State and Local Government Health Sector Planning, Budgeting & Reporting Guidelines Fiscal Year 2014/15;
 - State and Local Government Education Sector Planning, Budgeting & Reporting Guidelines Fiscal Year 2014/15;
 - State and Local Government Water Sector Planning, Budgeting & Reporting Guidelines Fiscal Year 2014/15;
 - County Planning and Budgeting Guidelines Fiscal Year 2014/15;
 - The Chart of Accounts for the Republic of South Sudan.

Activity 1.2 Development of LG PFM training materials

Each EU-TAPP state training team developed various training materials comprising hand-outs and training slides based on the LG PFM manual that they used in the training workshops. In addition the following templates were updated to reflect the current year. These materials were used by the trainers during classroom type training workshops conducted within the counties.

The other training materials were centrally collected, reproduced and used as standard training materials by all the EU-TAPP state teams; these included:

- The LG Budget Preparation Template;
- The LG Quarterly Budget Performance Report Template;
- Copies of various finance forms;
- Copies of various laws and regulations – the LG Act, Public Financial Management Act, procurement regulations etc.

These materials were found to be very useful in the conduct of capacity building interventions as the county staff were then instructed on how to use them in practice; for example the county staff were instructed how to complete the budget template using live data. The result was that counties came up with better quality PFM documents than before. It was found that when county staff are instructed to use “official” documents issued by the government, they tend to respect this and put in more effort to ensure that work is done on time.

Activity 1.3 Induction training for state based training teams

This activity comprised of conducting a 10 days’ workshop to introduce the regional and national state team advisors to the EU-TAPP project and LG PFM Manual of South Sudan. At the end of the activity the state teams had been equipped with the key information about the project that enabled them to handle the task at hand within their respective states.

Activity 1.4 Set up state based LG PFM capacity building platforms and Launch the project at state level

The setting up of the state PFM capacity building platforms comprised of organising meeting for capacity building providers such as Cowater/LOGOSEED, HPF, GESS and Oxfam as well as selected state staff from the key state ministries of Finance, Education, Health, Public Service and Public Infrastructure (water). The state capacity building platforms have been established and are currently working with effective mobilisation by the EU-TAPP state teams. Their duty is to coordinate PFM capacity building support in the county to provide it in a coherent manner. The platform members who are selected from the state ministries have been moving jointly with the EU-TAPP state teams to provide capacity building support to the counties.

A major challenge is the future sustainability of the platforms beyond the EU-TAPP. Funding for the platform members to move out to the counties for capacity building has been based on financial assistance provided by the EU-TAPP to the state ministry officials; this kind of funding will not continue beyond the project.

During the 5th and final quarter, the EU-TAPP state teams continued to work in concert with other capacity building providers such as Cowater/LOGOSEED, HPF, GESS and Oxfam and selected state staff that are members of the state capacity building platform through joint meetings to share knowledge and lessons learned as well as to coordinate the capacity building activities being delivered. All members of the state capacity building platforms were invited to participate in the knowledge sharing workshops organised in January by the EU-TAPP state teams. *The Capacity Building Platforms continue to be a useful mode for the delivery of PFM and payroll capacity building within the counties and are useful for knowledge transfer to the state officers selected to be members of the platform.*

It was learned that by using the capacity building training platforms format, the county staff were more responsive to the training since they saw it as training being offered by their state government rather than consultants. In the process therefore staff took time to be present on the job or in the

workshop since they knew that state officials would be present and they participated more keenly in what was being instructed.

Activity 1.5 Preparation of PFM capacity building plans for the state and county administrations

At the beginning of the project each EU-TAPP state team prepared a quarterly capacity building plan to implement for Jan – March 2014. Subsequent PFM capacity building plans were prepared for each quarter. The capacity building plans were developed in such a way to cover the gaps identified from the M&E tool completion and Dashboards for each county. By following pre-prepared PFM capacity building plans that had been agreed with the project national team staff, all countries received a standard level of capacity building from the different EU-TAPP state teams. At the end of each quarter the performance of each EU-TAPP state team could then be assessed by comparing what was planned to what was actually attained and then taking measures to address areas that had not been covered well.

Activity 1.6 PFM training for county administrations

This activity was implemented through training workshops. Formal classroom type training workshops to cover selected aspects of the LG PFM manual were organised and run by all the EU-TAPP state teams depending on identified skills gaps in the course of the project. Workshops were conducted on budget preparation, budget execution including the use of the various finance forms as well as on financial reporting using standard reporting template. This was done to be able to introduce key staff to the requirements of the LG PFM Manual so that they understood the principles of the PFM directives before being asked to go back on the job and implement them. It was found out that many LG staff did not have prior knowledge of the basic financial management principles and this kind of training helped them to get some basic knowledge. At the end of the training the participants were able to go back to their jobs and started to implement, especially preparing budgets and QBPRs in the required formats. The total number of participants that received this kind of training from the project were as follows:

WES	CES	EES	LKS	WBG	WS	NBG	Total
20	125	52	48	96	96	44	481

During the 5th and final quarter, the emphasis continued to be on the on-the-job capacity building and support. Isolated classroom style training sessions were however conducted specifically for Torit County HoDs on realistic planning and budget formulation, preparation of QBPRs and the use of the budget templates. Similarly, one day classroom training sessions on budget execution were conducted in three counties of CES (Yei River, Lainya, and Morobo) covering 67 participants

Activity 1.7: On-the-job support to state and county administrations

On-the-job support was provided through EU-TAPP’s state teams and the capacity building platform members sitting in with county planning offices, executive director, controllers of accounts, heads of departments and other key county staff and working together on a specific task, for example posting of transactions in a Treasury Chest book. OJT was done in order to instil practical skills to the county staff to perform various PFM tasks as required in the PFM Manual. On-the-job support to the state and counties was a continuous activity throughout the duration of the project. County staff were coached and mentored on the job covering key aspects of the LG PFM Manual such as preparing the annual budget, and QBPRs, handling financial transactions in budget execution etc.

During the 5th and final quarter, the following on-the-job training activities were conducted by the various EU-TAPP state teams:

- Assisted counties that had not yet completed approval of their 2015/16 budget to complete it and have it approved by the council; this support was provided to Torit County of EES and all 8 Counties of Lakes State;
- Coaching county staff on the proper use of key finance forms, in particular, the county staff were coached on coding and recording transactions on the forms. Some finance forms are now available within the counties and the counties fairly know how to use them. However, many forms are still lacking in the counties and are yet to be fully applied;
- Follow up the counties and provided on-the-job training on budget execution focussing on gaps identified in the CTMC reports and updated M&E tool. In Warrap state this on-the-job training was mainly to follow up the counties to address gaps in the CTMC feedback reports;
- Working with county EDs, HoDs and the planning officer on the preparation of county QBPRs for 1st and 2nd quarter 2015/16.
- In Lakes State, the SMoLG was assisted to prepare an issues paper on LG PFM as a reminder to county administrations to focus on PFM reforms. The issues paper covered gaps in budget execution as identified by the EU-TAPP state team; the EU-TAPP state team then followed up with county EDs to address the issues identified;
- The counties in Warrap State were supported on procedures for the preparation final accounts. They embarked on preparing their final accounts for 2014/15 using an agreed format although none of them had completed this exercise by the time of producing this report; the counties are now expected to have produced these reports by April 2016.

The number of county staff that has received on-the-job support from the project is as follows:

WES	CES	EES	LKS	WBG	WS	NBG	Total
152	58	73	48	96	60	44	531

These staff members received the on-the-job training on several occasions, so the cumulative number of staff is higher. It was found to be useful as a mode of instruction and staff became very motivated to complete tasks after being helped by the EU-TAPP state based teams. As a result of these activities County staff has been enabled to maintain better financial records which is the basis for improving the quality of the financial reports and CTMC assessment.

Activity 1.8 Monitoring and reporting on PFM performance

Monitoring and reporting on PFM performance was conducted every quarter by the EU-TAPP state teams. During each quarter the EU-TAPP state teams completed an assessment of the PFM performance for each county to come up with a “County Dashboard” which is a snapshot of selected PFM indicators for that county. Quarterly assessments of PFM performance for each county were also conducted to complete an M&E tool with respect to each county; the gaps identified under the M&E were used to prepare capacity building plans for the next quarter. Subsequent M&E assessments and county dashboards have indicated gradual improvements in key aspects of PFM for counties including the preparation of budgets, recording finance forms and the preparation of QBPRs. See Chapter 3 and Annex 1 and 2 for the data analysis and final county dashboards and M&E assessment data,

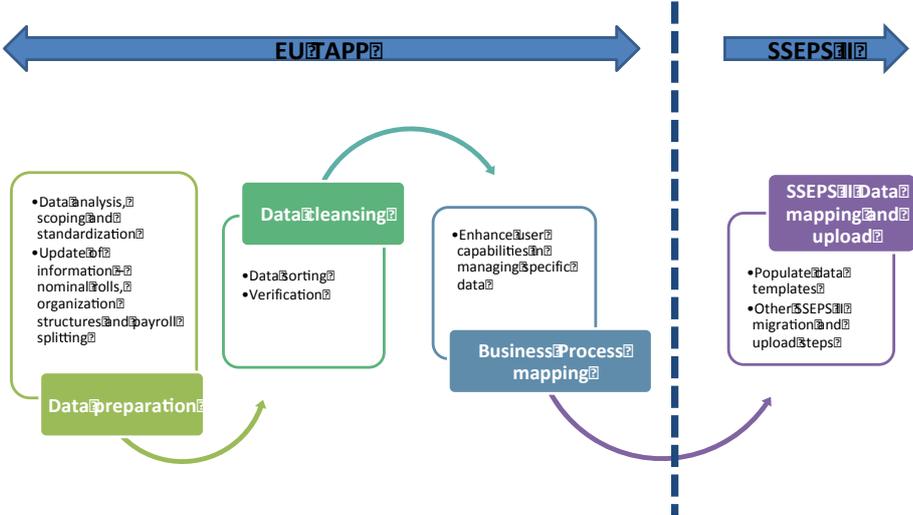
Activity 1.9Juba return workshop for state level capacity building teams

The EU-TAPP state teams return to Juba once every quarter for an overall workshop to review the progress, challenges and come up with common solutions to common challenges. Three return workshops were held over the course of the project.

2.3 Component 2: Support at State level to manage and account for State and County payroll and conditional transfers to the counties

2.3.1 State Level Payroll Support

When EU-TAPP implementation began in August 2014 SSEPS I was the primary system for payroll processing and reporting by state and county governments, managed in some states mainly by a State Ministry of Finance with SMoLPS&HRD oversight. NBGS was not using SSEPS I. Previously ITC equipment (servers, laptops, electrical generators) for state implementation of SSEPS II had been pre-positioned in 2013 and 28 Establishment Officers from states and organized forces received SSEPS II training. Implementation was halted later that year and DAI, the project implementer, only returned in late April 2015 under the six-seven month “Bridging Phase” project funded through the World Bank’s Institutional Development and Capacity Building Project (IDCBP).



Given EU-TAPP’s time and technical resource limitations its payroll management role has been focussed on **reform readiness** working principally with counties and selected states to update their payroll data for future migration to SSEPS II.

Focus has been on the integrity of payroll data and the reform readiness of counties and states governments for payroll management reforms being implemented by MoLPS&HRD under SSEPS II. Originally EU-TAPP planned to concentrate its state government support of SSEPS II on Central Equatoria and Western Bahr El Ghazal. By July 2015 the Bridging Phase project was rolled out state-by-state to three states plus CES: WBG, Warrap, and EES. CES and WBG were already covered by Bridging Phase. Lakes and WBG states were not covered and EU-TAPP mobilized a short-term State Payroll Advisor in August 2015 to assist these two states with their SSEPS II reform readiness. Insecurity in Western Equatoria mitigated adding WES as another state for state payroll support beyond that provided by our state team in Yambio.

The Bridging Phase project was able to confer and collaborate with EU-TAPP in October 2015. Several earlier efforts by TAPP’s team leader and working through MoLPS&HRD and IDCBP both at the World Bank-Juba and Washington, DC offices were unsuccessful at realizing closer coordination of activities between the two projects. Going forward from October, field teams of the two projects shared information on their respective sub-national payroll activities, in particular EU-TAPP shared its approach of updating county nominal rolls and establishment structures and

separating county and state payrolls to ensure they complement data cleansing and migration to be carried out by states after Bridging Phase concluded.

EU-TAPP's State Payroll Advisor organized a state payroll support team in Lakes state comprised mainly of SMoLPS's DGs and Directors and the SMoFEP's Payroll Manager. The team verified the accuracy of nominal roll data before continuing with separating county and state payrolls. For NBG since it has not implemented SSEPS I the readiness of the SMoLPS for SSEPS II reforms was more basic. EU-TAPP's State Payroll Advisor began by implementing a knowledge transfer plan with ministry establishment officers to help bring them current on updating of nominal rolls and payroll splitting activities needed before SSEPS II data migration can occur. A short workshop was held for state establishment officers.

The State Payroll Advisor was prepared to collaborate with DAI on rolling out SSEPS II to NBG, however MoLPS&HRD elected to not to do so before Bridging Phase ended. At the conclusion of EU-TAPP SSEPS II state reform readiness for Lakes and NBG was strengthened with respect to updated MDA nominal rolls and establishment structures and splitting county from state payrolls.

Q5 Activities.

The State payroll Advisor continued to focus efforts on Lakes and NBG states to get them ready for SSEPS II by working with the SMoLPS, providing on job coaching and mentoring as they got the data cleansed and in the right format.

In Lakes state, the counterpart team at SMoLPS collated the revised nominal rolls from the verification exercise for the counties, and edited the changes in soft copies to ensure the right amendments are made ahead of distribution. The counterpart team then worked with the Payroll managers at the state ministries to ensure they verify their data too and these amendments were made centrally at state SMoLPS as the collection centre with the supervision of the State Payroll Advisor. By the end of the quarter, the updated nominal rolls had been printed off and distribution to counties started. Copies of all these updated nominal rolls are kept in the Establishment department of the state SMoLPS.

It was planned that the new payroll split information and updated nominal roll information would be used to pay January 2016 salaries. However, owing to some resistance at state level in particular, the SMoFEP, this was not achieved. Discussions are ongoing and hopefully, this will be used for February 2016 onwards.

In NBG, the State Payroll Advisor focused on construction of the nominal rolls which from previous meetings with the SMoLPS, it turned out were in most cases non-existent. Together with the EU-TAPP state team and a counterpart team formed at the SMoLPS, teams went out to counties and state ministries to construct the nominal rolls in November-December 2015. Out of this process 17 state line ministries all have constructed nominal rolls and all five (5) counties now have constructed nominal rolls. Thereafter copies of these constructed nominal rolls were sent out in January to the institutions. This is in anticipation of a verification exercise to ensure accuracy of this data which is planned for next quarter.

In NBG, the payroll for the education sector which had not been split, was finally done in November as part of the nominal roll construction process. It is expected that after the verification exercise and with the willingness of the relevant state ministries, the payroll for NBG will be processed against the relevant institution headcount – total split.

2.3.2 Specific activities to Support at State level to manage and account for State and County payroll and conditional transfers to the counties

Activity 2.1 Development of the payroll training materials based on SSEPS1/SSEPS II

Training materials were developed for training state payroll managers on updating establishment structures, nominal rolls, personnel files, and recruiting processes that affect payroll management. The LG HRM Manual was distributed to DGs of SMoPS, SMoLG, and SMoF, plus all county Executive Directors and their Establishment Officers. When relevant, SSEPS I content was included in the payroll management training with the participation of Charlie Goldsmith Associates advisors based on their earlier involvement with SSEPS I¹. Additionally, SSEPS II training content was introduced at the state level for Lakes and NBG after EU-TAPP and Bridging Phase were able to collaborate more closely. Basic SSEPS training was also extended to state officials from conflict-affected jurisdictions who travelled to Juba for payroll management workshops. Payroll training materials were also incorporated into the national level State Budget Workshop held in Juba in September 2015 and thereafter at state-level budget workshops.



During the 5th and final quarter EU-TAPP developed payroll training materials for Western Equatoria State for training state and county Payroll Managers/Establishment Officers in November, 2015. The materials covered preparing and updating nominal rolls, establishment structures of counties and HRM practices as they relate to payroll management reforms. Additionally copies of the LG HRM manual were issued to the Director Generals of SMoPS, SMoLG and SMoF, all County Executive Directors and their Establishment officers.

Activity 2.2 Payroll training of the state level capacity building platforms

While there are some gaps in selecting state Focal Points for the state level capacity building platforms, EU-TAPP’s state teams are coordinating with state Ministries of Finance and Public Service to finish the process. Over the course of EU-TAPP Focal Points from SMoPS and SMoF served a valued role for many county and state OJT and workshop activities. Hoped for increased SSEPS II capacity of the Focal Points did not develop as initially anticipated as a result of coordination with Bridging Phase and its training content coming later in the project. As of Q4 there were two FPs working with our state teams in all but two states as shown here.

State	HR Focal Point	Finance Focal Point
CES	✓	✓
EES	✓	✓
WES	✓	✓
Lakes	✓	✗
WBGS	✓	✓
Warrap	✓	✓
NBGS	✓	✗

Much of this activity was accomplished in the first quarter of this project shortly after the project kick-off workshops in January 2015.

¹ SSEPS II moved to a relational database system for payroll management for South Sudan and away from the Excel spreadsheet system introduced with SSEPS I. SSEPS I uses a combination of Access relational database at the national level and Excel spreadsheets in the states with data transfer and upload via a web-based system without a consolidation tool. SSEPS II is a single unified system at both national and state levels of government designed to run both as a server-based application which can be accessed by users via local area network (LAN) or wide area network (WAN) via Internet and, as a standalone application running on a desktop PC or laptop.

Activity 2.3 Kick off conference/workshop at state level

This activity was accomplished in the first quarter of this project. State-level kick-off conference activities were merged with activities 1.4 and 1.5 discussed earlier.²

Activity 2.4 Preparation of 'payroll support plans' for States and counties

This activity was accomplished in the first quarter of this project, with plans updated quarterly. Activities supporting payroll management were prepared as part of the work plans of EU-TAPP's state teams in concert with the SMoF and SMoPS. At a county-level baseline data was gathered on departmental nominal rolls, frequency of them being updated, and separation of county and state payrolls. Quarterly updates are shown in the project's quarterly progress reports. In April, July, October and January 2016 county progress was measured and reported quarterly. In turn work plans were also updated to show progress. Moving from 10 to 28 states and potential more counties complicates being able to chart progress against payroll baseline measures.

During the 5th and final quarter EU-TAPP's state payroll advisor provided progress updates for Lakes and Northern Bahr El Ghazal states to the Acting HRM Director at MoLPS&HRM. She shared NBG nominal roll data with the National Joint SSEPS II team in December 2015 so they could gauge its usability and advise on formats as part of SSEPS II readiness. From these updates it was agreed Lakes could be considered for the next state introduction of SSEPS II since their data was ready for migration to the automated payroll system. During these discussions Mr. Mubarak Bol, Acting Director HRM, also encouraged EU-TAPP collaboration on SSEPS II implementation processes to ensure they are tailored and distributed to the SMoLPS once plans for kicking-off SSEPS II for both states are prepared. At the end of the quarter however with the potential number of states increasing from 10 to 28 further roll-out of SSEPS II in Lakes and NBG had not started.

Activity 2.5 Training of the State payroll administrators

As mentioned in §2.1, state and county payroll administrators and officers and the SMoLG were trained in updating nominal rolls and maintaining establishment structures which are fundamental to accurate payroll management. Seventeen (17) WES state level staff (16 male and 1 female) from line ministries were also trained on HRM. State payroll administrators in particular will be expected to continue supporting the County payroll managers now and after the project is exited.

Activity 2.6 On-the-job support to State payroll administrators

EU-TAPP noted in Q2 that payroll was still being managed from state finance ministries and not the State Ministry of Labour and Public Service. In several states insufficient SMoLPS manpower and resources resulted in counties lagging in separating their payrolls from the state. In response EU-TAPP mobilized a short-term State Payroll Advisor in Q4 to strengthen state payroll management capacity. The advisor focused mainly on Lakes and NBG, where the Bridging Phase project did not plan to roll-out SSEPS II during the first half of FY 2015/16. The roll of the State Payroll Advisor was to strengthen the payroll administration of these two states plus advance their reform readiness for payroll reforms to be introduced through the MoLPS&HRD and SSEPS II with the Bridging phase project. She specifically strengthened state payroll administrators so they were able to update nominal roll and establishment structures for Lakes and NBG MDAs and provide guidance to counties undergoing the same steps needed before payroll data migration could be done to SSEPS II

In the conflict-affected jurisdictions state payroll administrators were trained in Juba together with their county counterparts. As it was almost two years since any of the state payroll officials received any training in SSEPS II the workshops were intended as a "refresher" on SSEPS II. As

² Activity 1.4 Set up state based LG PFM capacity building platforms and launch the project at the state level. Activity 1.5 Preparation of PFM capacity building plans for state and county administrations.

with the non-conflict affected states, we found the capacity needs for state payroll management to be more basic with respect to how to create and update establishment structures, updating of nominal rolls, and basic documents needed in a personnel file. HRM basics rather than just refresher training and OJT were needed. Basic knowledge for continuing even SSEPS I was absent.

During the 5th and final quarter EU-TAPP's state teams continued providing OJT to state payroll administrators in separating county from state payrolls and implementing the updating of nominal rolls of MDAs, putting into practice the training they received earlier in the quarter. This in a way also helped to sharpen the skills of the State Payroll Administrators in handling those aspects of payrolls management for future use.

Outbreaks of violence in Yambio and Wau together with officials be reassigned to new jurisdictions under the 28 states Presidential Order limited the OJT and mentoring state teams were able to actually complete during the quarter. For example previously all WES counties were able to prepare monthly payroll reports with limited support from EU-TAPP's state team and the SMOFS. During the quarter it became increasingly difficult for counties to actually prepare a monthly payroll report due to spurts of conflict at the county level as in Mundri, Maridi, and Yambio counties.

Activity 2.7 Monitoring and reporting on State payroll performance

EU-TAPP's state based trainers utilized the M&E tool and County "Dashboards" to monitor and report on state and county payroll performance. Both the M&E tool and dashboards were updated quarterly by the State Teams. The monthly reports generated by the State teams was used as additional source of monitoring and reporting on the State payroll performances. Results were shared with the Project Steering Committee and with state stakeholders.

Activity 2.8 Recording, Monitoring and reporting on county transfers at relevant state ministries

During the duration of the EU-TAPP, all 7 states not affected by the December 2013 conflict were supported by the EU-TAPP to organise their 2015/16 state budget workshops where budget ceilings, including county transfers were communicated to the state ministers, agencies and counties. Recording county transfers at the state level is through the IFMS at the SMOF and this ministry was supported on issues of properly coding the county transfers and to prepare a report on transfers for presentation to the quarterly meetings of the state CTMCs.

At the outset of EU-TAPP County Transfer Monitoring Committees (CTMCs) were established in only two states and coordination on the recording, monitoring, and reporting of transfer to counties was at best inconsistent. The State Transfer Monitoring Committee (STMC) promulgated CTMC Terms of Reference (ToR) which are now the standard operating and reporting procedures for CTMC operations. As discussed in subsequent sections of the report, CTMC ToRs were used by the state teams to train newly formed and reconstituted CTMCs. The ToRs were also used by the STMC's State Mentoring Team (SMT) in their trips to WBG and NBG and meetings and review of the respective CTMCs.

The recording of and reporting on county transfers at the state level is primarily the responsibility of the SMOF due to the use of the single treasury account system. Over the course of the project state teams coached SMOF officers on proper coding of transfers into the FMIS and line ministry budgets. Nonetheless miscoding has been a nagging problem. State teams disseminated data to line ministries and counties about monthly transfers made to counties for FY 2014/15, generated through USAID's CORE II project. After CORE II shut down in May 2015 no monthly transfers reports were produced after period 12 of FY 2014/15.

A **conditional grants tracking tool** was introduced in Q3 by EU-TAPP's WES state team. The tool is for use by state ministries to track transfers made by a state to counties. It is discussed in more detail in Component 4. We recommend the grant tracking tool be applied more broadly to additional states during the subsequent extension for EU-TAPP. Thereafter the project can assess results and feasibility for sustained use of the grant tracking tool into a follow-on PFM project for sub-national government.

Activity 2.9 Recording, Monitoring and reporting on county Revenues at relevant state ministries

The initial intent of this activity was to work in concert with state ministries to develop an approach and procedures for recording, monitoring, and reporting county revenues so local collection is reflected in quarterly CTMC reporting. The challenges of properly coding transfers was such that at state and county levels more emphasis was placed on it versus county revenues. Activity 2.9 was largely supported as part of Activity 2.8. Additionally key state line ministries making transfers to counties are represented on the CTMC and make monitoring trips to counties.

In the fifth and final quarter, EU-TAPP state teams have:

- Obtained figures of transfers made by the national MoFEP and shared them with key state ministries and counties so they become aware of what was due to them;
- Supported the SMoF of EES with a template to produce the 1st quarterly report on conditional transfers to the counties; the state was thus able to produce a report on the conditional transfers to counties for use by the key state ministries and the CTMC;
- Advised key state ministries and counties to follow up on transfers due to counties by comparing the amount released by the national MoFEP with the amounts declared by the SMoF and to follow up to ensure that funds released reach the beneficiary counties and service delivery units;
- Monitoring of county transfers has been supported by the EU-TAPP state teams largely through the state capacity building platforms, under which officers from the key state ministries including Local Government, Finance, Education, Health, and Public Infrastructure have been facilitated to move to the counties together with the EU-TAPP state teams for capacity building and then being able to conduct monitoring on the use of the transfers by the counties and service delivery units during such field trips.

Activity 2.9 Recording, Monitoring and reporting on county Revenues at relevant state ministries

In the course of the EU-TAPP, support under this activity has been similar as in 2.8 above. Recording county revenues in respect of transfers from the national and state governments is done by the SMoF through the IFMS. The SMoF has been supported by the EU-TAPP state teams to prepare a report on transfers to counties every quarter for presentation to the CTMC; key state ministries are represented on the CTMC. Full county revenues are however still unknown to the SMoF because of challenges within the system for the collection of local revenue by the counties. There are still wide leakages in the system for collecting local revenue with no detailed accountability for such revenues being provided to the SMoF.

Activity 2.10 Juba return payroll-training for state level capacity building teams

This activity was intended to provide additional training to the state capacity building platforms with an emphasis on transitioning from manual systems and SSEPS I to SSEPS II. The general unavailability however of the Bridging Phase project to meet and collaborate until October 2015 limited EU-TAPP's ability to implement the activity even as an option. Nonetheless capacity building platforms in Lakes, NBG, and WES participated in state-level payroll management training carried out by the State Payroll Advisor and by the WES state team in Western Equatoria.

During the 5th and final quarter knowledge generated by EU-TAPP regarding payroll reform was shared during the quarter at state level lessons learned workshops. Members of the state capacity building platforms, payroll officers and Establishment officers participated in these workshops as well as DGs of key state ministries: SMoF, SMoLG, and SMoPS. More detail on the state-level knowledge workshops is discussed in Chapter 6.

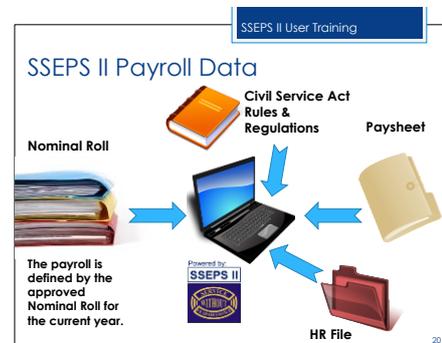
2.4 Component 3: Support to County Administration Departments (CAD) to properly manage and account for conditional grants and payroll

Primary responsibility for and management of local government payroll resides with County Administrative Departments, with Establishment and Payroll Officers managed by County Executive Directors. County payrolls are processed separately from state payrolls to ensure greater transparency and accountability. Activities under Component 3 emphasized increasing the discipline in county payroll process, thereby enabling the fundamental integrity of payroll data, a basic starting point for implementing SSEPS II by national and state governments.

In January 2015 none of the 79 counties had a single payroll from state payrolls for all county staff. EU-TAPP's state teams commonly reported that county line departments considered themselves organizationally a part of a state ministry rather than county government. Directions from County Administration Departments concerning changes in nominal rolls and splitting county and state payrolls were not followed.

Reform Readiness

Also when EU-TAPP implementation began few counties used SSEPS I for their payroll and no counties were using SSEPS II. State ministries acknowledged that counties were using manual payroll processes and few if any were using SSEPS I. Payroll processes in county education and health departments were more disciplined than other line departments. It was not EU-TAPP's role however to automate county payroll processes and implement SSEPS II for local government. To prepare counties for the payroll management reforms that will come with SSEPS II EU-TAPP focused on their "reform readiness." Specifically this meant updating county nominal rolls and establishment structures and working with counterpart state line ministries and the SMoF and SMoLPS to separate county from state payrolls, in accordance with the LG HRM Manual. In Q4 after collaboration with the Bridging Phase project and consultation with the MoLPS&HRD training on SSEPS II basics was introduced.



Steps for Updating County Nominal Rolls

A nominal roll refers to the list of positions of a county department that are included in the annual approved budget for appointed civil servants. A position is an employee's assignment for a fiscal year. A nominal roll is used for position control. Position control refers to the creation, maintaining and monitoring of positions and their budgets. Positions are used to budget for employee salaries.

Positions in a county's nominal roll are arranged in a hierarchical order and link directly to the salary and career structure of the civil service. A county's nominal roll also shows the maximum number of positions that may be employed in accordance with the approved budget, the county organization structure, and the departmental establishment structure. The LG HRM Manual provides examples

of model establishment structures. Since not all counties have the same number of payams and bomas, departmental establishment structures are tailored or “customized” to reflect the staff and number of positions authorized in a county’s annual approved budget.

	Actor	Action
1	County Executive Council	Sets budget ceiling
2	County Department	Prepares its nominal roll showing: <ul style="list-style-type: none"> • Position number; • Approved Establishment number; • Job Title; Segment; Employee Name; Nationality; • Service Status as pensionable or non-pensionable; • File Number; • Date of Birth; • Appointment Date; • Last Promotion; • Last increment increase; and • Present Monthly Pay Rate.
3	County Department	Submits staff requirements to County Human Resource Unit in line with the Department’s Establishment Structure and budget allocation.
4	County HR Unit	Reviews Department nominal roll for consistency with requirements and accepts those meeting requirements.
5	County HR Officer/ Establishment Officer	Prepares County’s Nominal Roll compiling it from departmental submissions and in line with the approved overall Establishment Structure for the County: <ul style="list-style-type: none"> • Adding missing names and personal details of incumbents in approved positions; • Indicates vacant positions; • Submits County’s Nominal Roll to SMoPS for information and record.
6	State Ministry of Public Service	Approves nominal roll and issues approval notification to the County with copies to SMoF and SMoLG.
7	County HR Unit	Maintains full County Nominal Roll comprised of all County Departments.
8		County Nominal Roll submitted annually to respective state ministries for information purposes and no later than 30 after approval of the budget.

Conditional Grants

With respect to county capacity for accounting for conditional transfers, EU-TAPP’s state teams visited counties and mentored Executive Directors, Planning Officers, Controllers of Accounts, and Heads of Departments so they understand the types of conditional transfers counties receive, how to properly code them using the chart of accounts, and the proper financial form for recording. Strengthening CAD capacity with respect to the types and proper recording of transfers helped strengthen accountability for conditional transfers through submittals of quarterly budget performance reports to CTMCs for oversight and review. Similarly CADs are better able to analyse conditional transfers received from the SMoF and help ensure they’ve received all of the funds a county is due. In Western Equatoria EU-TAPP’s state team introduced in 5 of 10 WES counties a grant tracking tool they developed for four county departments: education, health, water, and general administration (see *Initiatives and Case Studies*).

The tool proved very useful for flagging expected transfers not received from the SMoF and for recovering funds diverted elsewhere, resulting in the SMoF being more transparent in how county transfers are made and remitting such funds to their proper use.

Activity 3.1 Tailoring of the payroll training materials to the County context

The LG HRM Manual is a foundational source for country payroll management and HRM training materials. Disseminated to all counties in non-conflict states the HRM Manual explains what a nominal roll is, how to create and update it, and keeping establishment structures current both for effective management of people resources but also for annual budget preparation. During Q2 EU-TAPP’s field teams under the guidance of the National Payroll Advisor prepared payroll management training materials for instructor-led and on-the-job training. Detailed instructions issued by the national Ministries of Education and Health on splitting county from state payrolls were also disseminated by our field teams. The payroll training materials were used as well for training County Payroll and Establishment Officers and Executive Directors from counties in conflict-affected states at training held in Juba in May and June in advance of their updating nominal rolls and establishment structures for FY 2015/16 budget preparation.

“Previously wherever we would send requests to SMoLPS for recruitments or adjustments and promotions the requests were always rejected. Now with the support that we received and had our nominal roll submitted to and approved by the SMoLPS our requests are now being granted. For example today I have eight staff that have been granted promotion, which was not a case in the past. This is a success to our County but I attribute it to your interventions.” County Executive Director, Lainya County CES.

Activities 3.2 Kick-off conference and 3.3 Preparation of payroll support plans for counties

State level kick-off conferences for payroll were combined with activities 1.4 and 1.5 described earlier in the report and carried out in January 2015. Each state team prepared on consolidated work plan with capacity building activities that brought together PFM, payroll, and CTMC support elements. State work plans were updated quarterly and shared with the Project Steering Committee in Quarterly Progress Reports.

Activity 3.4 Training of the County payroll administrators

EU-TAPP’s state teams trained county Establishment and Payroll Officers on basic processes for updating nominal rolls and establishment structures and separating county as well as their relationship to other HRM functions included in the LG HRM Manual such as recruitment and job classifications. County Executive Directors were also trained in the workshops and OJT when possible to increase understanding of County Administration about essential payroll management for local government. In some counties Heads of Departments attended training also. The beneficiaries of our payroll management training are reflected in Table 3.4. Instructor-led training for county participants from conflict-affected states was conducted jointly with the Ministry of Labour, Public Service, and HRM in Juba in May and June 2015.



County Organisational Structure cont'd

The County responsibilities for work on its organizational Structures can be divided into 4 main parts as follows:

- 1. Establishment Structure**
 - Each County shall adopt the standard model structures to its specific situation and develop its own Establishment Structure
- 2. Job Descriptions**
 - The Head of Each Department/Unit shall be responsible for preparing and maintaining a job description in relation to each post
- 3. Job Classification and Grading**
 - Counties classify and grade staff in accordance with the national standards set by MoLPS&HRD
- 4. Nominal Roll**
 - Each County is expected to prepare its NR within the provided budget ceilings and the NR shall be approved by the respective SMoPS



Table 3.4. County Beneficiaries Receiving Payroll Management Training

Jurisdiction	Counties Trained	Executive Directors	Payroll /Establish. Officers	Others (HR Officer, etc	Total Trained	Males Trained	Females Trained
CES	4	3	6	3	12	12	0
Lakes	8	8	8	8	24	23	1
WES	9	0	13	0	13	13	0
WBG	3	0	5	0	5	5	0
NBG	4	1	6	5	12	12	0
Warrap	6	0	12	0	12	10	2
EES	N/A	N/A	N/A	N/A	N/A		
Upper Nile	9	8	3	3	14	13	1
Jonglei	9	9	9	0	18	17	1
Unity	9	7	10	2	19	19	0
Totals	62	36	72	21	129	124	5

Q5 Activities.

Eight (8) out of ten (2) County Payroll Administrators of Western Equatoria received training from the EU-TAPP team in November, 2015 together with their counter parts from the key state Ministries of MoLPS&HRD and MoF and MoLG as stated in 2.5 above. The training was very vital in equipping them with the requisite skills for managing their county payrolls with minimal external support.

Activity 3.5: On-the-job support to county payroll administrators

Earlier state teams worked with County HR Officers to target gaps and deficiencies in their establishment documentation and nominal rolls. In Warrap for example 59 county payroll administrators and department heads were trained and mentored on preparing and updating their nominal rolls, with four of six counties later submitting updated rolls for FY 2014/15 to the SMoLG and SMoLPS for review and consideration. The counties sought state government support on addressing pay grade inflation and lack of promotions for their staffs. The technical and revenue resources needed are not sufficient to fully address their concerns.

Pay grade creep and lack of career paths are not issues directly resolved by payroll management reform. They are also beyond the scope and duration of EU-TAPP. Instead such HRM issues are more often addressed through a broader civil service reform initiative that also covers issues such as the wage bill cost and rationalizing the size of a civil service.

For Q3 the CES, WES, Warrap, and WBGs state teams worked with and mentored County Establishment and HR Officers to separate county payrolls from state payrolls after counties first updated nominal rolls. Because FY 2015/16 budget preparation did not occur in Q3 of the project (May – July), but instead began in September with the release of budget ceilings nearly 3 months after the start of the new fiscal year, meant updating of county nominal rolls for many counties were late in being finalized as part of the annual budget preparation process. Counties that were already updating their nominal rolls as part of the payroll reform process were however more able to prepare their proposed 2015/16 budgets.

Decent progress was made for WES, CES, WBG, Warrap, and EES counties, with counties in Lakes making advances as well. The introduction of new states and very possibly new counties makes sustaining the payroll management reform readiness realized through EU-TAPP elusive at best.

Major changes in the number of counties and positions now assigned to different counties means nominal rolls are again no longer current and probably require updating once more both for SSEPS II payroll reform and data migration, but also to just prepare the FY 2016/16 budget. Nonetheless the processes pioneered by EU-TAPP for updating county nominal rolls and splitting state and county payroll should sustain. We advocate using the EU-TAPP bridging period and follow-on project to start this necessary process.

Q5 Activities. EU-TAPP State Teams across the board visited their respective counties and supported the County Payroll Administrators on:

- Reviewing their organizational and establishment structures based on the illustrative structures provided in the LG HRM manual.
- Completing updating of their county nominal rolls where they were not accomplished
- Splitting of the county from state payrolls for proper management
- Preparing monthly payrolls and reports, and;
- Verification of the payroll data was also carried out by the state teams to authenticate the records to minimise errors and “ghost workers” on the county payrolls

Activity 3.6 Monitoring and reporting on County payroll performance

County payroll performance was monitored through updating the M&E tool and quarterly updates of County Dashboards for each county. Separating county from state payrolls carried into Q5 even though some jurisdictions had begun to reconfigure themselves to implement the Presidential order creating 28 states. By Q4 WES had essentially completed transferring and opening establishment files for county employees in its 10 counties including files coming from state line ministries of education, health, water, and infrastructure. Warrap was also near completion of shifting establishment files to its six counties. The CES, WBG, and EES state teams were progressing through Q4 with establishment files being shifted to counties, but were finalized in doing so. With the introduction of new states and counties however, County Administration Departments suspended the process until more clarity and guidance is received on how to proceed.

Activity 3.7 State capital return payroll training for County payroll administrators

As noted earlier under Activity 2.10 state-level lessons learned workshops were held in each of the state team locations except for WES, where insecurity in Yambio and eastern WES counties barred holding such an event. The state workshops shared knowledge generated about payroll training and other EU-TAPP activities.

2.5 Component 4: Support the Establishment and Operation of CTMCs

At the start of the EU-TAPP, CTMCs had been established in the states of Western Bahr el Ghazal, Eastern Equatoria and Western Equatoria. Soon after the commencement of the EU-TAPP, HSSP supported Central Equatoria state to set up its CTMC. The states of Northern Bahr el Ghazal, Lakes and Warrap had not yet appointed their CTMCs. However, even in the states where CTMCs were already set up, it was difficult to determine the functionality of these CTMCs since no CTMC had ever met to consider QBPRs from the counties yet this is the primary role of the CTMCs. In general therefore all state CTMCs were not really operational.

Below the activities conducted by the EU-TAPP for supporting the establishment and operation of CTMCs are described:

Activity 4.1 Facilitate the establishment of the CTMCs in collaboration with the State Ministries of Finance and Local Government

Working with other capacity building projects with the states (notably HSSP and LOGSEED/Cowater), the EU-TAPP state teams managed to convince the states without CTMCs to set them up as a first step. At the end of the project, the 7 states less affected by the December 2013 conflict had CTMCs which had been established by an order issued either by the state governor or as in the case of Northern Bahr el Ghazal, by the State minister of Local Government. Despite this set up however, there is still a challenge in as far as the institutionalisation of CTMCs within the states structures is concerned. It is not very clear from the guidelines, under which ministry the CTMC must fall and this means that in all states CTMCs are yet to be wholly embraced as part of the state oversight machinery and they do still lack a budget and are simply run as ad hoc committees. This makes the work of the CTMCs rather difficult to implement.

Activity 4.2 Distribute CTMC Terms of Reference

Copies of the CTMC terms of reference were reproduced by each EU-TAPP state team and distributed to the members of the CTMCs in all the states, this activity was completed in the quarter February – April 2014.

Activity 4.3 Conduct training on CTMC guidelines and operations as required

All state CTMCs were inducted by the EU-TAPP state teams on their duties using the CTMC guidelines. This induction training was conducted jointly with other capacity building project – HSSP for WES and CES, LOGSEED/Cowater for Warrap and Lakes State. The induction training for NBG and WBG was also supported by members from the national government comprising the SMT.

During the 5th and final quarter, the following activities were conducted:

- Classroom session for EES CTMC members focussing on monitoring and reporting procedures and organising effective meetings;
- In Lakes State, a session between the EU-TAPP State team and the CTMC Secretariat was held to discuss the need to prepare feedback reports to the counties after the CTMC has discussed the county QBPRs;
- In 6 states with the exception of WES, CTMC members participated in the knowledge sharing workshops organised by the various EU-TAPP state teams; the chairpersons made a presentation on their activities and the knowledge they have gained so far. WES did not hold this workshop due to conflict.

Activity 4.4 Develop and implement a reporting template for CTMCs

No new reporting template for the CTMC was developed by the EU-TAPP; the reason being that it was realised that the CTMC guidelines already covered this and included a format for the report to be submitted by the CTMCs every quarter.

Activity 4.5 Facilitate the production of quarterly reports for the CTMCs on transfers

The EU-TAPP state teams have assisted the CTMC secretariats from all the 7 states less affected by conflict to write up the reports for the 3rd and 4th quarters of FY 2014/15. Two states, Warrap and NBG were also assisted to write up the CTMC report for the 1st quarter of 2015/16.

During the 5th and final quarter, the activities that were conducted were:

- Assisted the CTMCs of EES, NBG, Warrap and Lakes States to meet and consider the county QBPRs for the 1st quarter of 2015/16 and payroll reports; the CTMC secretariat was supported to call for the meet, prepare all the necessary materials and distribute them to the members, organise a venue and logistics and to conduct the meeting in accordance to the set agenda..

The CTMC of CES has not yet met to discuss the county QBPRs for 1st quarter as the chairman at first claimed he was still busy finalising and presenting the state budget and the situation was subsequently complicated by the creation of new states. The CTMC of WES did not meet citing insecurity in the region;

- During the conduct of the CTMC meetings for EES, NBG, Warrap and Lakes states, actively assisted the members to review and interpret the QBPRs and payroll reports for the 1st quarter 2015/16 in a meaningful way; this included a comparison of the transfer figures reported by various counties against the transfer report made by the SMoF;
- The CTMCs of Lakes, Warrap and Northern Bahr el Ghazal states discussed the first quarter county QBPRs; the other states had not yet done so;
- Worked with the CTMC secretariat for EES, NBG, Lakes and Warrap state to write up the CTMC review report for quarter 1 of 2015/16 and submit it to the LGB.

At the end of the EU-TAPP the status of submission of CTMCs reports to LGB with the support of the project was as follows.

Name of State	FY 2015/15		FY 2015/16	
	Qtr. 3	Qtr. 4	Qtr. 1	Qtr. 2
Central Equatoria	Yes	Yes	No	No
Eastern Equatoria	Yes	Yes	Yes	No
Western Equatoria	Yes	Yes	No	No
Lakes	Yes	Yes	Yes	No
Northern Bahr el Ghazal	Yes	Yes	Yes	No
Western Bahr el Ghazal	Yes	Yes	No	No
Warrap	Yes	Yes	Yes	No

2.6 Conflict affected states

Security situation in the conflict-affected states remained a continuous problem during the EU-TAPP project. Especially Unity and Upper Nile saw a steep escalation of armed conflict and this posed considerable challenges to the implementation of activities in these respective states as the situation is deemed to instable to allow any missions to either state. To mitigate the challenges of lack of access, the states were mostly supported remotely through their coordination offices. On a positive note, Jonglei State continued to stabilize albeit slowly and the project managed to conduct several successful missions to the state.

Despite innumerable challenges inherent in these states, the project continued to implement its planned activities as spelt out in the work plan for the region barring negligible amendments. In July Mr. **Mohamud Halake** (PFM specialist Northern states), who was focussing on supporting the conflict states, has formally put his resignation with the EU-TAPP. Seen the limited accessibility as well as capacity in the 3 States it was decided not to replace Mr. Halake. To however continue support on a needs basis Mr. Max Bwetunge (State based trainer Lakes state) took over coordination of the project activities in Jonglei state.

2.6.1 Classroom style trainings and Workshops in the conflict states

Several larger workshops were organised to support the states and counties in the conflict affected areas:

Payroll Management Training Phase I and Phase II

In line with activity 3.4 of the project work plan, on the training of the County payroll administrators, the EU-TAPP project in partnership with the Local Government Board (LGB) and the Ministry of Public Services and Human Resources Development organized a Payroll Management Training for Executive Directors and Establishment Officers from all the 33 counties in the conflict affected states of Jonglei, Unity and Upper Nile to support them to enhance payroll management skills at the County level. The training was scheduled in two phases:

- Participation for phase I (19 – 21 May 2015) comprised of all Counties in Jonglei state with exception of the two Counties in the greater Pibor administrative area. Five Counties from Upper Nile were also scheduled to attend. However, only participants from three counties – Makal, Melut and Renk attended due to the ongoing fierce fighting in Upper Nile at the time.
- Participation for the Phase II (2 – 4 June 2015) of the training comprised of all Counties in Unity State and the remaining Counties from Upper Nile and Jonglei.

The objectives of the trainings were to prepare County Establishment Officers and Executive Directors for processing and management of County payrolls separately thereby allowing greater transparency and accountability. The first step for each County department however are to update their nominal roll in conjunction with the County administration department and then separating County payrolls from State payrolls department by department so that the County payroll is processed and controlled separately from that of the State government.



State budget Workshop in Jonglei State

The State Budget Workshop supported by EU TAPP Project was held on September 30th- 1st October, 2015. The workshop was opened by Mr. Tuong Majok Den .Ag. State Minister of Finance and closed by Peter Wal Thiew State Minister of Local Government.

The workshop was intended to communicate national planning and budgeting policy for states and counties, sharing information on national public finance reforms, presenting state budget performance in the FY 2014/15, as well as sector and county budget ceilings for FY 2015-16. With no change in their budget envelope, spending agencies were instructed to work under the same ceilings as in FY 2014/15 to develop their budgets. Counties could not finalize their budgets during the workshop as the budget ceilings presented were pending submission to the State Council of Ministers for review and approval the following week. Plans were agreed to for completion of both state and county budgets around October 15th, 2015.

The workshop was used to also discuss budget execution and reporting issues with spending agencies, as well as laying out strategies for improving performance in public finance management.

EU-TAPP facilitated the organisation of the workshop by providing SSP 20,000 to defray its costs. Despite Jonglei state being financially supported to hold the SBW, organisers seem to have given an open invitation to state level participants. Instead of sixty (60) participants, the total number that turned up for the workshop for day 1 was 152 and for day 2 it was 128, with counties and the Bor municipal council sending around 30 staff.

2.6.2 EU-TAPP On-the-job Training and Coaching in the conflict states

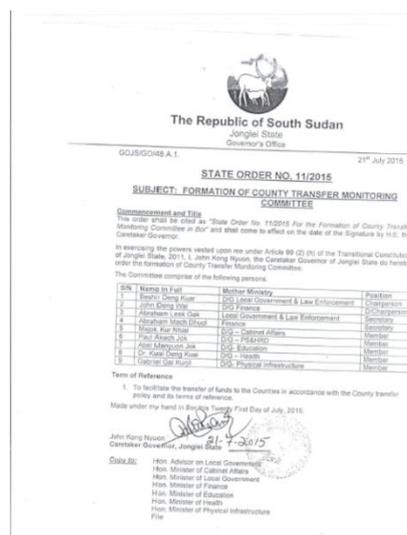
In March EU TAPP's senior advisor to the conflict-affected states travelled to Unity, Jonglei and Upper Nile States to hold workshops to establish a PFM baseline for Jonglei and Upper Niles

counties and formally launch the project at the state level. PFM materials including the LG PFM Manual were disseminated to all counties; the Interim LG HRM Manual was also disseminated for use by Establishment Officers.

Jonglei State capacity building activities

On-the-job training was provided in Jonglei state to various counties on the proper use of the Chart of Accounts³. County officials were introduced to the Budget Control Book, given hands-on training on recording budget performance and the recording of outturns and preparing capital expenditures narratives, plus recording of revenues and payments and use of MoFEP issued finance forms. The following activities have been implemented:

- OJT for Bor County on the Quarterly Budget Performance Reporting.** Officials were equipped with essential skills that will enable them to properly conduct the County budget performance reporting using the LGB/ MoFEP sanctioned QBPR template. Also the project conducted OJT for Bor County on Asset Management. A template of the LG Asset Register was issued to the County and County officials trained on its proper usage. The Executive Director immediately tasked the Planning Officer to make an inventory of all County assets using the template and asked for the report within 10 working days;
- Support the splitting of Payroll.** The EU-TAPP project met with Secretary General and DG's for State ministries of Local Government, Finance and Economic Planning and Public Service and /Human Resources Development on splitting of the County payrolls. This was a follow up activity arising from the Payroll Management Training conducted for the State and County officials from 19th – 21st May 2015 in Juba. Further, it was observed that the Governor's office that LGB's letter was addressed to neither responded nor acted on the matter. This created a gap that constrained splitting of the County payrolls. However, following extensive deliberations in the meetings, it was unanimously resolved that Jonglei would implement this activity forthwith starting with Counties with developed/ updated nominal rolls namely Bor, Twic East and Duk;
- Formation of the Jonglei state CTMC.** Meetings were held with DGs and ministers for state ministries of Local Government, Finance and Economic Planning, Public Service and Human Resources Development and the State Secretary General. In the meetings, the issue of Jonglei's non-compliance to CTMC ToR was discussed. The State's CTMC was composed of ministers and Directors General from the ministries of Finance, Local Government, Public Services and Human Resources Development, Health, Physical Infrastructure and Health. Besides, it was found that the committee lacked a secretariat and the regularity of its sittings was not as per the guidelines. Copies of CTMC ToR were issued to officials for referencing and specific provisions regarding the membership, calendar of sittings and the agenda for meetings was elaborated. All officials present agreed to comply with the ToR. Further, SMO LG and the Secretary General (SG) were tasked with the follow up of the matter with the Governor's Office to whom LGB's letter regarding the matter was addressed. A Governor's decree was drafted and awaiting his signature to authorize the committee's reconstitution in line with the ToR.



³ Updated by MoFEP for FY 2014/15.

Finally, the project conducted sensitization training for the State CTMC.

Participants were trained on:

- Transfers to Counties;
- CTMC roles and responsibilities;
- Analysis of County Quarterly Budget Performance and Payroll Reports;
- CTMC Terms of Reference;
- Setting agenda for CTMC meetings and,
- Quarterly reporting to the LGB.

3 Progress realised

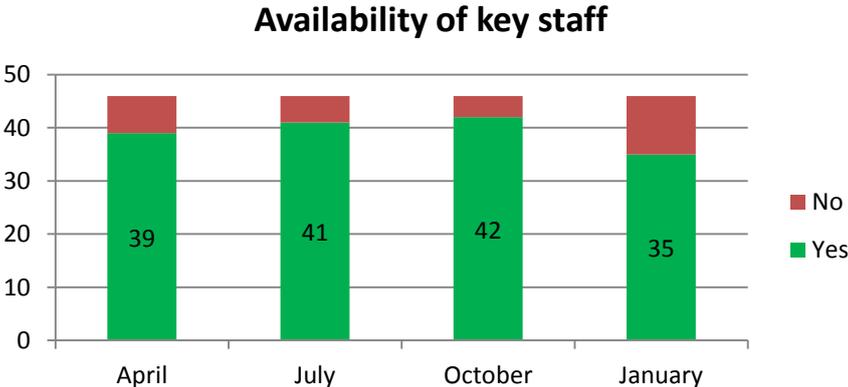
3.1 Capacity assessment of PFM and Payroll

In January 2015 the EU-TAPP project conducted a self-assessment on Payroll and PFM capacity. This assessment was validated in April and a mid-term assessment was conducted in June-July. This section provides a comparative analysis of the July mid-term assessment and the October assessment as well as an overall comparison of the data as referenced in Activity 1.8 and reflected in the graphs and charts in Annex 1 (please refer). Along some key questions, the assessment covered the following four aspects, which constitute the key components of the EU-TAPP project:

1. Meeting the requirements of the LG PFM manual (questions 1.1, 1.6, 1.9, 1.14, 1.18, 1.19, 1.20, 1.21, 1.24, 1.28, 1.34, 1.39 and 1.40);
2. Management and accounting for state and county payroll and conditional transfers to the counties (questions 2.1, 2.3, 2.4, 2.5, 2.7, 2.8, and 2.9);
3. County administration properly manage and account for conditional grants and payroll (questions 3.1, 3.2, 3.3 and 3.8); and
4. Establishment of County Transfer Monitoring Committees (questions 4.1 and 4.6).

3.1.1 Meeting the requirements of the LG PFM Manual

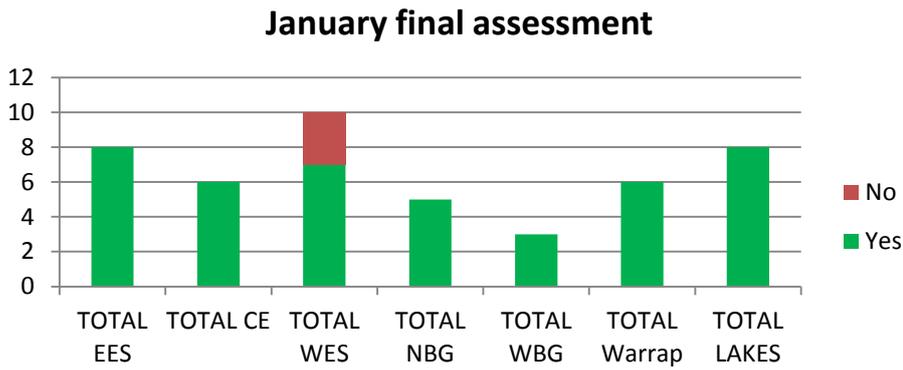
Question 1.1 Are the key administrative positions of Executive Director, Planning Officer & Controller of Accounts filled?



The above graph illustrates key administrative positions filled in the respective States in the April 2015 till January 2016 assessments. During the project duration not much variation was seen and key staff positions are filled. While vacancies appear to be random Central Equatoria shows a lack of staff in each assessment. For the last quarter Warrap, Northern Bar el Ghazal and CES show a decrease in the number of positions filled. This is mainly attributed to the staff transfers as per the creation of the 28 states.

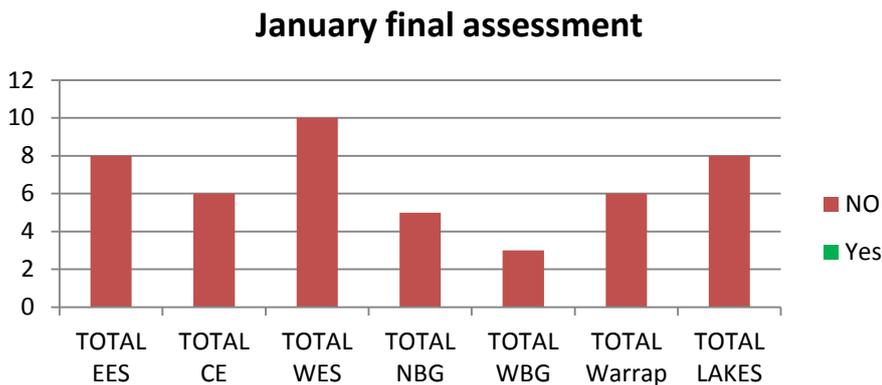
As noted before, without much more than transfers covering salaries, motivating and retaining county staff especially key administrative positions, remains a challenge for county governments into the medium and longer term.

Question 1.6 Does the County have an annual budget?



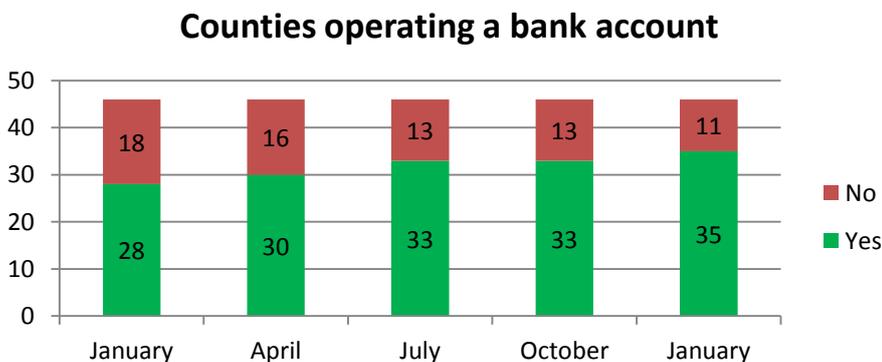
The process of budget preparation has been initiated late both for FY 14/15 and 15/16 (see also below question 1.9). While for the first year budgets were only prepared in December for the latter budget preparation workshops were organised in September – October 2105. With support from EU-TAPP all counties managed to prepare a budget and have it approved by the state. WES did not organise it state level budget Workshop due to insecurity and political unrest and as a result the preparation of budgets was delayed. In October only three of its ten counties have an annual budget 2015/16 which currently has increased to 7.

Question 1.9 Was the County annual budget approved timely (by 1st July)?



Although, by the January status most of the counties (43) had an approved 2015/16 budget, none of the counties had the budget approved by 1st July as required. This was caused by the delay in the release of the budget ceilings by the states.

Question 1.14 Does the County have the 2 bank accounts; one for operation funds/transfers and another for development funds/transfers?

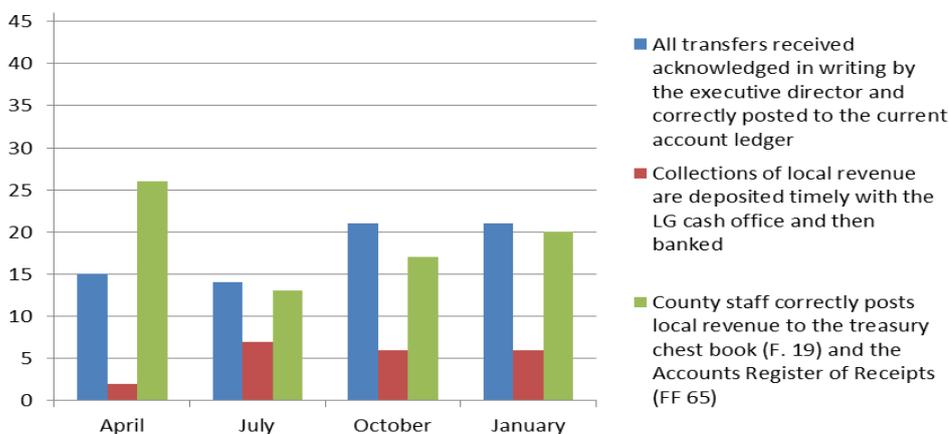


The chart compares the counties that have two bank accounts across the assessment periods. Although it presents an improvement from January 2015 self-assessment, there was a minor change in the number of counties that have the two bank accounts (one for operation funds/transfers and another for development funds/transfers). In April, thirty counties had the two bank accounts and this slightly increased to thirty three for both the July and October assessments with another improvement in January.

It should however, be noted that various counties who do have bank accounts do not operate them as prescribed in the LG PFM manual. For various counties this is also not possible as the presence of banks is concentrated around the state capitals and especially remote counties face constraints in accessing the banks.

Questions 1.18, 1.19 and 1.20

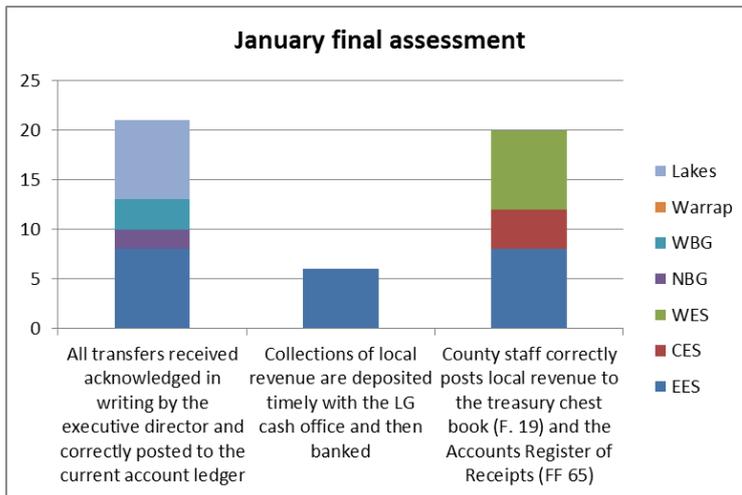
Local revenue reporting comparison



The charts illustrate States compliance in reporting funds received by counties within the States' respective jurisdiction. The acknowledgement of funds received has steadily increased from April to October and was maintained in January. A slight decrease was recorded in the July 2015 assessment.

Although, there is a slight increase noticeable in county staff correctly posting local revenue to the Treasury Chest Book (F 19) and the Accounts Register of Receipts (FF65) in the period July – January 2015, there is an observed sharp drop in comparison with the April records. This however appears to be a correction of the data.

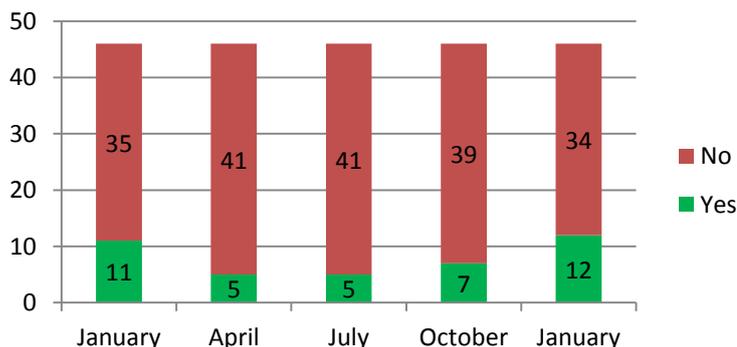
Especially the collections of local revenue deposited timely with LG cash office and banked remains a weak area, though it has shown some improvement over the project period. Local revenue collection was not actively supported by EU-TAPP as activities focussed on Fiscal transfers but from the assessment it is clear that Revenue collection and administration is still a PFM area that would require additional support in order to further develop.



In some counties the collecting of local revenue is reported but financial forms are generally not used. Only in some counties in Eastern Equatoria State local revenue appears to be correctly posted. Over the project period, EES reported better performance in the field of local revenue reporting with a number of counties whose collections of local revenue are deposited timely with the LG cash office and then the bank compared to other states.

Question 1.21 Does the County have a procurement unit, procurement committee and nominated evaluation committees in place?

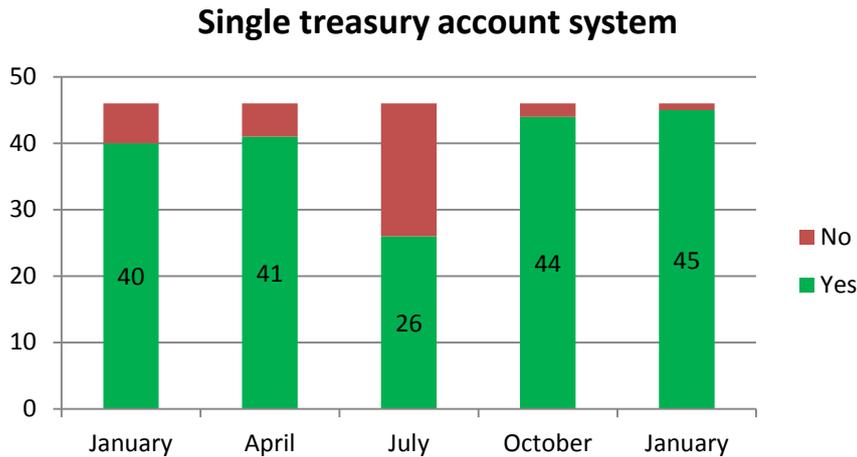
Procurement units established



In January (self-assessment), eleven counties complied with this requirement, but later dropped to only five counties complying after verification from our state teams in both the April and July assessments. In October 7 counties were reported to have a procurement unit established reaching to 12 in January 2016. This increase was mostly due to the establishment of procurement Units in 4 LOGOSEED supported countries as they rolled out their project in EES.

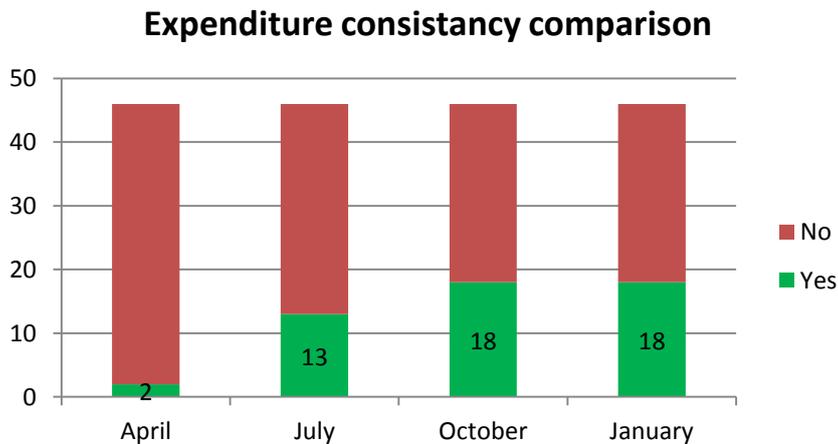
While EU-TAPP has continued to provide training in the areas of procurement as per the LG PFM manual, no targeted support was provided on getting a procurement unit, procurement committee and nominated procurement committees in place. This is because County Development Grants (CDG) are still not being transferred and procurement is therefore still virtually absent at the county level. It is however promising to note that through LOGOSEED and the PDGs the formation of these units can be brokered.

Question 1.24 Does the county use a single treasury account system to make payments?



The charts illustrate the number of counties using a single treasury account system to make payments. Across the assessment period the number of counties using the single treasury account system was recorded remain rather the same. Comparisons between states, indicates that 45 counties are using the single treasury account system. Important to note, is that the decrease as noted in July was caused by a recorded under-performance in Lakes and Warrap states.

Question 1.28 Are the County expenditure amounts consistent with the budget?



The chart compares the consistency of the county expenditure amounts with the budget between the four assessments. The pattern shows a steady increase over the project duration from two to eighteen counties recorded to be complying with this PFM requirement in October. In the period October- January no further increase was noted.

Through the EU-TAPP focus on supporting the formulation of Quarterly Budget Performance Reports as well as submitting these reports to the SMoLG more transparency is established in this field but with 18 counties following their budgets to a reasonable degree it can be concluded that still much works needs to be done. Next to the preparation of the QBPR at county level it is of vital importance that at the State level transfers are documented and reported so that the transferred resources can be compared with the received funding at the county level by the CTMC. The CTMC should then take follow-up actions and in worst case scenario suspend transfers to the respective county.

Question 1.34 Does the County maintain an up-to-date fixed assets register?

County has a fixed asset register

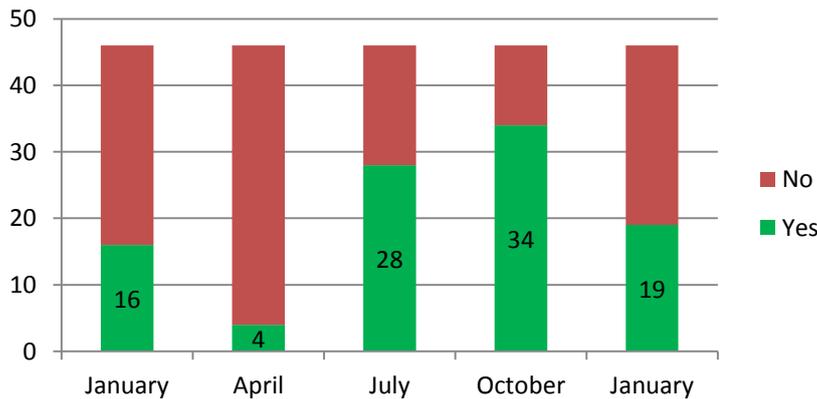


The line graph portrays the number of counties maintaining an up-to-date fixed assets register across the assessment period from January. In January 2015, twenty counties believed to be complying, by April this number had drastically dropped to six counties only after verification of the EU-TAPP team. In October ten counties were reported to be complying with this PFM requirement with a further decrease to only 7 in January 2016.

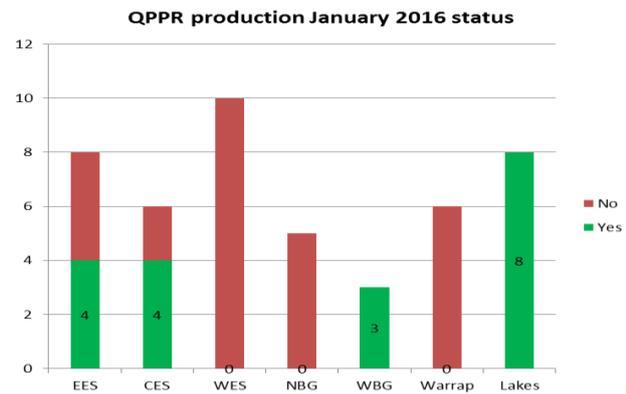
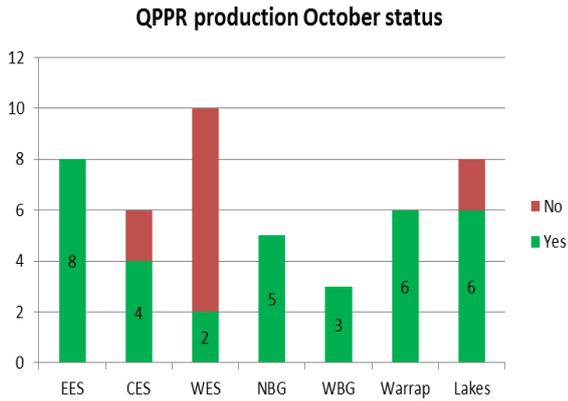
Only the 3 counties of WES and 4 counties in Lakes are maintaining an up-to-date fixed assets register in January 2016. This is a positive increase for Lakes of 4 counties compared to October but a significant decrease for NBG which earlier reported 5 counties and now none.

Question 1.39 Does the County produce its quarterly budget performance reports no later than the 30th day after the end of the quarter?

County produces QBPR



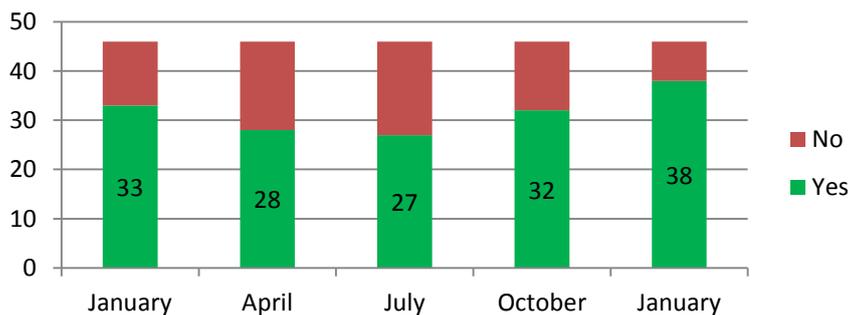
The graphs represent the number of counties that produce quarterly budget performance reports not later than the 30th day after the end of the quarter. At the start of the EU-TAPP project almost none of the counties produced a QBPR. Being one of the focus areas of the project and a cornerstone of the efforts to increase accountability the EU-TAPP state based teams provided strong support to the formulation of these report. From April (validated data) a rapid increase in the number of counties producing QBPR was visible which continued up to October.



In January a drop in performance was recorded. This was mostly caused by the creation of the 28 states and the accompanying shift in focus and staff reallocation. Where in Lakes due to additional attention to the 2 last underperforming counties led to the submission of a report overall performance dropped with especially NBG and Warrap showing a strong decrease. EES and WES also performed worse with CES remaining the same.

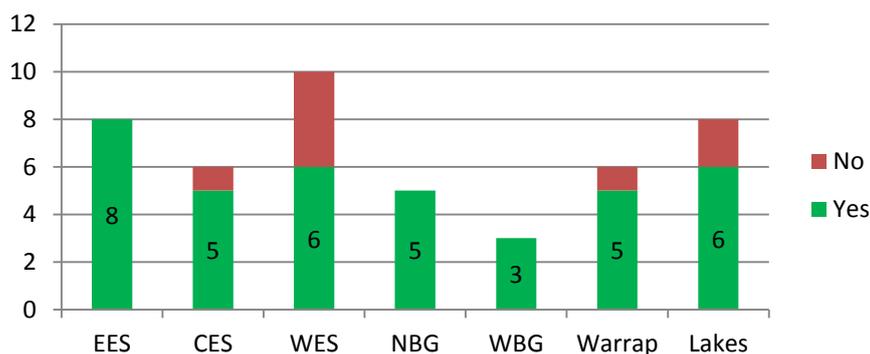
Question 1.40 Are transfers of revenue from the state coded correctly and recorded accurately by the county?

Coding of transfers



In order for the county QBPR to be accurate (as well as for general planning and reporting) it is imperative that transfers from the state are coded correctly. The graph above shows the number of counties with transfers of revenue from the states being coded correctly and recorded accurately by the county. Between April 2015 and January 2016, the number of counties coding correctly and recording accurately the transfers of revenue from the state remained steady with towards October and January 2016 an upward trend as the Counties in Lakes state showed progress. In January 2016, 38 of the 46 counties (83%) coded correctly.

Coding of transfers status January 2016



Again WES state remains behind due to security and political unrest. Lakes, had none of its counties complying with this PFM requirement in October and now 6 out of 8 comply.

Management and accounting for State and County payroll and conditional transfers to the Counties

January 2106 Assessment results

	EES	CES	WES	NBG	WBG	Warrap	Lakes
Does the SMoLPS&HRD maintain an up to date nominal roll covering all state ministries, departments and agencies (MDAs)?	✓	✗	✗	✓	✗	✓	✓
Does the SMoLPS&HRD use SSEPS II to generate the payrolls of the state MDAs	✓	✗	✗	✗	✗	✓	✗
Does the SMoLPS&HRD prepare monthly payroll reports?	✓	✗	✗	✗	✓	✓	✗
Are County transfers correctly budgeted and included in the annual budgets of the SMoE, SMoH, SMoF and SMoPI?	✗	✗	✓	✓	✓	✓	✓
Does the SMoF make transfers to Counties in line with the state budget, and with previous decisions of the CTMC?	✗	✓	✗	✓	✗	✓	✗
Does the sector state ministry (education, health, physical infrastructure) receive a copy from the SMoF of transfers made to counties?	✓	✓	✗	✗	✓	✓	✗
The SMoF prepare a quarterly report setting out the transfers that have been made to the LGs	✓	✓	✗	✗	✓	✓	✓

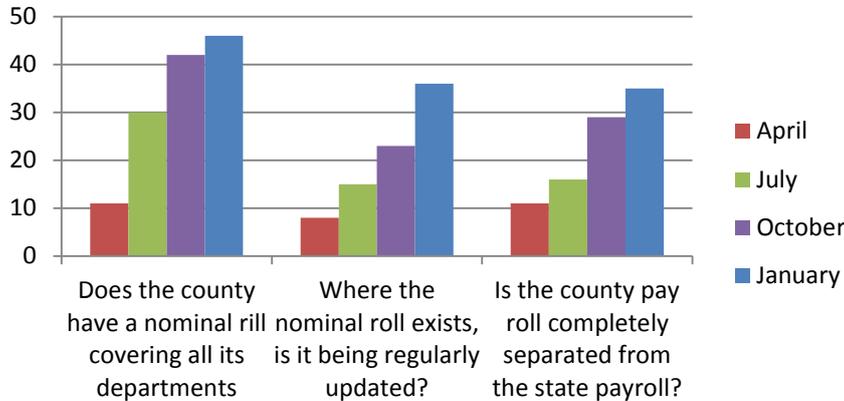
County Administration Departments (CAD) properly manage and account for conditional grants and payroll

Question 3.1 Does the county have a nominal roll covering all its departments

Question 3.2 Where the nominal roll exists, is it being regularly updated?

Question 3.3 Is the county pay roll completely separated from the state payroll?

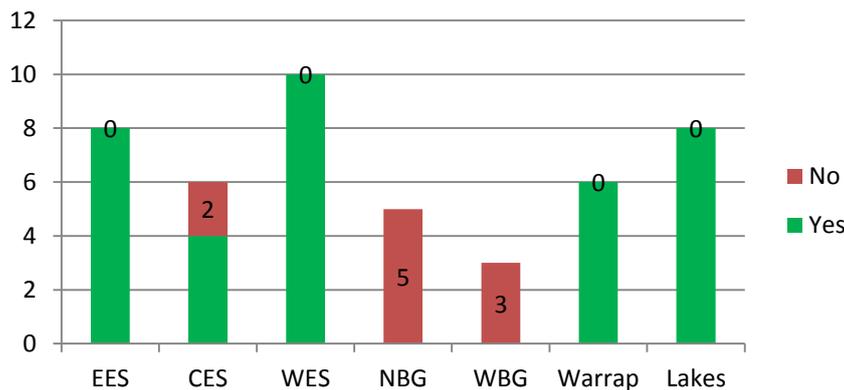
Payroll comparison



While in April 2015, only eleven counties had a nominal roll covering all its departments, the number increased to thirty counties in July and to the complete forty-six by January 2016. Much efforts have been put in achieving this objective of the EU-TAPP and this achievement is therefore reflecting the areas of concentration for capacity building in the past quarters.

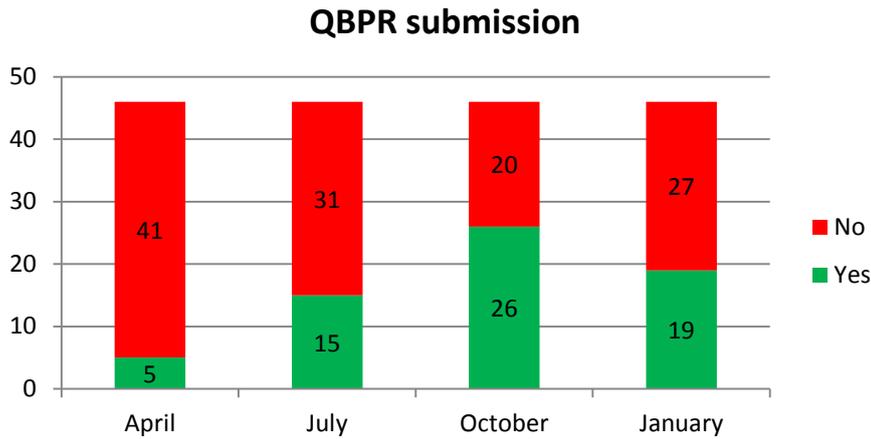
Whereas, only eleven counties in April 2015 had completely separated the county payroll from the state payroll, the number increased to 35 by January 2016. Further analysis shows that Central Equatoria and Northern Bahr el Ghazal states have not yet fully separated their payrolls. CES is however preparing for SSEPSII and made some efforts to separate the County from the State payrolls.

Nominal Roll regularly updated



Regularly updating the existing nominal rolls remains an area of weakness. Although the number of counties updating the nominal rolls was steadily increasing from April (eight), only thirty-six counties were doing so in January. NBG and WBG as well as 2 counties in CE do currently not update their Nominal Rolls. With the current staff movements it can however be expected that performance will decrease in other counties as well.

Question 3.8 Does the County submit its quarterly budget performance reports to the SMoLG not later than the 30th day after the end of the quarter?



The bar charts show counties that submit quarterly budget performance reports to the SMoLG not later than the 30th day after the end of the quarter. Performance in this PFM indicator shows considerable improvement and increase over the period of April to January. In April only five counties submitted their QBPR. This increased to fifteen counties in July and 26 in October respectively. This clearly demonstrates the capacity building efforts to address this requirement during Q 3 and 4. By January 2016 only nineteen counties were complying. This is unfortunately in line with the increase in the production of county QBPR as reported under 1.39. The decrease in performance is mostly caused by the formation of the 28 states and the accompanying staff reallocation which forces counties to set different priorities as well as that staff formerly responsible for preparing the QBPR might have moved into a different position. On the positive side it can be noted that all reports formulated do get submitted to the SMoLG which enhances reporting structures in support of the CTMCs and accountability in general

Establishment of County Transfer Monitoring Committees

January 2016 assessment

	EES	CES	WES	NBG	WBG	Warrap	Lakes
Has a CTMC been established in accordance to the TOR/Guidelines?	✓	✓	✓	✓	✓	✓	✓
Does the CMTC hold quarterly meetings to discuss county budget submissions and budget performance and payroll reports?	✓	✓	✓	✓	✓	✓	✓

In January 2016, all the seven states had the CTMC's established in accordance to the ToR/guidelines. In all the states, the CTMC's hold meetings to discuss county budget submissions, budget performance reports and payroll reports but these meetings are not held structurally and without EU-TAPP the sustainability of the CTMCs remains a concern especially when taking into consideration the formation of the 28 states and the need for the establishment of an equal number of CTMCs.

3.2 Progress towards Logframe indicators

This section analyses the EU-TAPP project achievements and status versus stipulated targets, as at January 2016 (an assessment of progress towards the logframe indicators).

Description	Indicators	Baseline	Target	Result
Outcome: Number of counties effectively performing their PFM and payroll responsibilities				
Outputs:				
OUTPUT 1: Individual county/LG staff equipped with skills and knowledge in: LG PFM including planning and budgeting, financial management/accounting and reporting;	1. Number of counties trained in the use of the LG PFM Manual and applying the correct forms and procedures by the end of the project	0/79	46 of 79 counties (60%)	49 of 79 counties (62%)
	2. Number of counties with approved budgets for FY 2015/16 based on Conditional Development Grant criteria	0/79	46 of 79 counties (60%)	51 of 79 counties (65%)
OUTPUT 2: States properly manage and account for state and county payroll and conditional transfers to counties	1. Conditional transfers to counties (salary, operating and sector capital) and county revenues are recorded, monitored and reported at relevant state ministries in all seven non-conflict States by the end of the project	0/10	7 of 10 states (70%)	5 of 10 states (50%)
	2. Monthly county payroll reports (by sector) are uploaded to www.sseps.org or synchronized with national database (for counties migrating to SSEPS II) in at least 50% of all counties by project end	0/79	40 of 79 counties (50%)	14 of 79 counties (18%)
OUTPUT 3: County Administration Departments are managing and accounting for conditional grants and payroll received through transfers from States	1. Number of counties submitting quarterly budget performance reports within 30 days after close of the quarter	17/79	46 of 79 counties (60%)	19 of 79 counties (24%)
	2. Number of counties submitting annual financial accounts for 2014/15 (as per section 9 of LG PRM Manual) within 3 months after the end of the FY	0/79	20 of 79 counties (25%)	0 of 79 counties (0%)
	3. Number of counties that have separated county payrolls from state payrolls	0/79	46 of 79 counties (60%)*	35 of 79 counties (44%)
	4. Number of counties with nominal rolls and single payroll for county staff	0/79	46 of 79 counties (60%)	46 of 79 counties (60%)
OUTPUT 4: CTMCs demonstrate progress in properly coordinating monitoring of monthly payroll reports and	1. CTMCs are established and meeting regularly in at least seven non-conflict states by project end	2/10	7 of 10 states (70%)	7 of 10 states (70%)
	2. Number of CTMCs trained in the use of CTMC operational	0/10	7 of 10 states (70%)	7 of 10 states

Description	Indicators	Baseline	Target	Result
quarterly budget performance reports and authorizing the release of transfers to counties for the next quarter, implementing the no report, no transfers rule	procedures, including reporting procedures before 1 August 2015			(70%)
	3. Number of CTMCs submitting quarterly budget performance reports to the STMC	1/10	7 of 10 states (70%)	7 of 10 states (70%)
	4. Number of CTMCs authorizing release of quarterly transfers to counties for FY 2015 – 2016 by end of project	1/10	7 of 10 states (70%)	0 of 10 states (0%)

*Amended from the Updated EU-TAPP project logframe (target 7 out of 10 states) as Output 3 deals with counties performance was also measured at county level (46 out of 79 counties).

From the table above it becomes clear that EU-TAPP project progress towards most of the Logframe indicators has been very positive. On almost all indicators strong progress was made. A further analysis by result area is detailed in the following paragraphs.

OUTPUT 1: Individual county/LG staff equipped with skills and knowledge in: LG PFM including planning and budgeting, financial management/accounting and reporting;

Indicator 1: Number of counties trained in the use of the LG PFM Manual and applying the correct forms and procedures by the end of the project.

In the project duration all forty six counties have been trained on LG PFM manual. In total 481 people have received classroom and 531 people On the Job Training and Coaching. Trainings have been targeted on specific staff of the administration and their respective duties. The classroom trainings and the OJT were geared towards practically assisting the county administration reaching a higher level of performance. Seen the variation in the existing capacity levels as well as the number of counties in each states a tailored work plan was designed per state on a quarterly basis to plan support activities. Besides county capacity also security and logistical issues were considered in the work plan as a result not each county was visited with the same frequency but all counties were visited multiple times in the duration of the project.

In Jonglei state 3 counties (Bor, Twic East and Duk County) have been directly supported by the EU-TAPP in the preparation of their Annual budget and payroll processing as well as that they received OJT by Mr Mohamud Halake and later by Max Bwetunge. Total counties directly supported is therefore 49 Counties.

Indicator 2: Number of counties with approved budgets for FY 2015/16 based on Conditional Development Grant criteria

As per January 2016 forty three (43) of the forty six counties of the less conflict affected states have an approved 2015/16 budget so this target was almost met. Only 3 counties in WES (Yambio, Mundri East and Mundri West) have currently no approved budget. While EU-TAPP as well as the SMoF have repeatedly tried to organise a state level budget workshop this workshop had to be cancelled several times due to security concerns. In response the EU-TAPP state level team supported counties at an individual level but not all counties were able to produce their budget and have it approved till date.

EU-TAPP also supported the preparation of the County budgets in Jonglei state. On September 30 – 1st October state level budget preparation workshop was held with support from EU-TAPP. As a result Eight counties in Jonglei state have approved budgets for FY 16/16 coming to a total of 51 counties.

OUTPUT 2: States properly manage and account for state and county payroll and conditional transfers to counties

Indicator 1: Conditional transfers to counties (salary, operating and sector capital) and county revenues are recorded, monitored and reported at relevant state ministries in all seven non-conflict States by the end of the project

In 5 of the 7 states, Conditional transfers to counties (salary, operating and sector capital) and county revenues are recorded, monitored and reported at relevant state ministries as the SMoF prepares a quarterly report setting out the transfers that have been made to the LGs. In April 2015 only 2 States prepared these reports showing a significant improvement in the course of the project.

It should however be noted that in only 4 states the SMoF provides a copy of transfers made to counties to the relevant sector state ministry (education, health, physical infrastructure) and in only 3 states the SMoF makes transfers to Counties in line with the state budget, and with previous decisions of the CTMC.

Looking at the state level the current situation is as follows:

	EES	CES	WES	NBG	WBG	Warrap	Lakes
Are County transfers correctly budgeted and included in the annual budgets of the SMoE, SMoH, SMoF and SMoPI?	✗	✗	✓	✓	✓	✓	✓
Does the SMoF make transfers to Counties in line with the state budget, and with previous decisions of the CTMC?	✗	✓	✗	✓	✗	✓	✗
Does the sector state ministry (education, health, physical infrastructure) receive a copy from the SMoF of transfers made to counties?	✓	✓	✗	✗	✓	✓	✗
The SMoF prepares a quarterly report setting out the transfers that have been made to the LGs	✓	✓	✗	✗	✓	✓	✓

Most notably is that “Transfers made directly to the counties by the SMOF without passing through the mother state ministry” has increased from 1 State in April 2015 to 6 in January 2016 which increases the ability of counties to receive the (total amount) of the transfers without interference from the state level administration.

Indicator 2: Monthly county payroll reports (by sector) are uploaded to www.sseps.org or synchronized with national database (for counties migrating to SSEPS II) in at least 50% of all counties by project end

Monthly county payroll reports have not been uploaded by the County payroll administrators as planned due to lack of the required infrastructural facilities (computers, power and internet), This would always force the County payroll managers to rely on their counter parts at the state level who at times are faced with the same challenges. The World Bank funded Bridging Phase project was to work with WES, WBG and EES to operationalize SSEPS II. The Bridging Phase project was completed at the end of 2015 and supported activities in CES, EES, and WBG and Warrap States.

EU-TAPP data shows that 3 states are currently preparing monthly payroll reports:

	EES	CES	WES	NBG	WBG	Warrap	Lakes
Does the SMoLPS&HRD prepare monthly payroll reports?	✓	✗	✗	✗	✓	✓	✗

At the county level only 14 Counties are reported to prepare monthly payroll reports and submit them to the SMoLP&HRD. These 14 counties are mostly from WES (10) and WBG (3) with the addition of Kajo Keji county in CE. In October 2015 30 counties were reported to prepare and submit the payroll reports as also Warrap state (6), EES (8) and 3 counties in CE submitted their reports. Feedback from the field reports that reports have not (yet) been submitted due to staff shortages and the current transition to the 28 states.

OUTPUT 3: County Administration Departments are managing and accounting for conditional grants and payroll received through transfers from States

Indicator 1: Number of counties submitting quarterly budget performance reports within 30 days after close of the quarter

In January 2016, 19 of the 46 counties submitted a QBPR within 30 days after the end of the quarter. This came down from 26 in October. Overall performance significantly increased in the course of the project with only 5 Counties preparing a report in April 2015, reaching to 15 in July and 26 in October.

Interestingly to note is that the number of Counties which prepare a QBPR was in both July and October 2015 higher than the number of submitted reports. In October 2015 reports were prepared while only 26 got submitted. At the time of writing this report several counties are still preparing their report (with support from the EU-TAPP state based teams). The delay in the preparation is mostly a result of the current LG reform and staff reshuffling and the constraint on resources this provides. During the EU-TAPP extension phase we will further support the counties in this respect.

Indicator 2: Number of counties submitting annual financial accounts for 2014/15 (as per section 9 of LG PRM Manual) within 3 months after the end of the FY

Counties have not been able to prepare and submit their annual financial reporting within three months of the end of the FY. None of the 46 counties submitted their annual financial accounts for FY 2014/15 September 30, the due date. Uncertainty over when budget ceilings would ultimately be released led to inaction by counties with compiling their annual financial reports. State budget workshops in September and October and finally preparing 2015/16 budgets occupied county attention.

However even if these intervening factors were removed it is uncertain how many counties could have submitted their annual financial accounting on time. For example counties need to value their fixed assets to complete the annual financial reports. They do not have the funds to complete a valuation exercise. Nonetheless in the next quarter EU-TAPP's Warrap team has begun piloting a template for documenting fixed assets valuation with the potential for applying more broadly in the future.

Indicator 3: Number of counties that have separated country payrolls from state payrolls

In January 2016, 35 counties had separated their payroll from the state payrolls. The number of counties with a separated payroll strongly increased over the duration of the EU-TAPP project with only 11 counties in April going up to 16 and 29 in July and October respectively aligning with EU-TAPP focussed support to this in Q3 and Q4.

Payroll separation has proven to be very dependent on the willingness of the state to accommodate the handover of staff files to the county level. As such none of the counties in CE (6) and NBG (5) payroll are now separated from the state payroll.

Indicator 4: Number of counties with nominal rolls and single payroll for county staff

In January 2016 all counties (46) have now a nominal roll in place. EU-TAPP support activities in this field have been mostly implemented in conjunction with the separation of the payroll from the state level. Majority of the support was provided during Q3 and Q4 with reporting 30 counties in the July assessment and 42 in October. In the last quarter the remaining 4 nominal rolls for NGB were constructed with support from the EU-TAPP state based team and the States Payroll adviser.

As the formulation of the nominal roll is a process that can be done by the county independently also Counties in NGB and CEs were able to construct their nominal roll without the support from the state.

OUTPUT 4: CTMCs demonstrate progress in properly coordinating monitoring of monthly payroll reports and quarterly budget performance reports and authorizing the release of transfers to counties for the next quarter, implementing the no report, no transfers rule

Indicator 1: CTMCs are established and meeting regularly in at least seven non-conflict states by project end.

CTMC's have been established in the seven non-conflict states and are functioning. In addition, Jonglei has established a CTMC.

Indicator 2: Number of CTMCs trained in the use of CTMC operational procedures, including reporting procedures before 1 August 2015.

The standard national operational procedures for CTMC's have been agreed upon with MoFEP and circulated to all the states. Despite this set up however, there is still a challenge in as far as the institutionalisation of CTMCs within the states structures is concerned. It is not very clear from the guidelines, under which ministry the CTMC must fall and this means that in all states CTMCs are yet to be wholly embraced as part of the state oversight machinery and they do still lack a budget and are simply run as ad hoc committees. This makes the work of the CTMCs rather difficult to implement.

Indicator 3: Number of CTMCs submitting quarterly budget performance reports to the STMC.

The EU-TAPP state teams have assisted the CTMC secretariats from all the 7 states not affected by conflict to write up the reports for the 3rd and 4th quarters of FY 2014/15. Two states, Warrap and NGB were also already assisted to write up the CTMC report for the 1st quarter of 2015/16.

EU-TAPP has not been able to report on the number of CTMCs submitting quarterly budget performance reports to the STMC as there is a glitch in the reporting process. CTMCs submit their reports to the Local Government Board who in turn is to submit quarterly budget performance reports to the STMC. The LG Board has not had a very good system for receiving, filing, and transmitting QBPRs onward to the CTMC. On more than one occasion EU-TAPP had to ask CTMCs to send another copy of the quarterly budget performance reports because LGB couldn't find what they submitted previously.

LOGOSEED is working with LGB to address this issue since they are handling LG Board capacity. It was agreed with LGB that EU-TAPP would continue supporting the LGB in receiving the QBPRs.

Indicator 4: Number of CTMCs authorizing release of quarterly transfers to counties for FY 2015–2016 by end of project.

CTMC emphasis for EU-TAPP's first year was on getting the quarterly budget performance reporting process in place. Even so, CTMCs continue to learn about the release of transfers to counties after the fact. Currently none of the CTMCs has been able to authorize the release of transfers to the counties. In Q5 the project was working with the CTMCs in Warrap, WBG, and CES

about the role of a CTMC with respect to the release of transfers to counties. The realignment of sub-national government however into potentially 28 states has resulted in CTMCs having difficulty carrying out their functions. While the nucleus of the CTMCs appear to have remained in these states, they will need to be reconstituted before progress is made toward Indicator 4. Also, as noted earlier (see Activity 2.8) the recording and reporting on county transfers at the state level rest mainly with the State Ministry of Finance as a result of the single treasury account system. SMoFs are the starting point for CTMCs being able to authorize transfers to counties. FY 2016/17 may be more realistic for making progress against Indicator 4.

4 Risks

With regard to the risks identified in the ToR the risk mitigation strategies were updated continuously to reflect changes in risks and mitigations over the quarter. At the end of the project the following risks had influence on the project.

Risk	Likelihood	Mitigation Measure
Internal and cross-border conflict may lead to security risks preventing the deployment of TA staff from fully implementing work plan activities. Inter-communal violence, crime and conflict over cattle migration can also contribute to insecurity in some locales.	High	TA teams based in the States have closely liaised with relevant authorities (military, UN OCHA) to check on security risks before undertaking travel to counties. In consultation with State and local officials' government security personnel was sometimes deployed to travel with TA staff when needed. In consultation with EU-TAPP's national office, the state team of WES temporarily relocated to Juba to mitigate insecurity.
Extreme weather (floods) may restrict the required mobility of TA staff during the rainy season.	High	TA teams planned their schedules around the rainy season. Staff from counties was invited to participate in state-based training workshops during the rainy season when applicable.
Due to remote locations and harsh conditions, some TA staff may not serve their full term. As the project enters its remaining months there may be more staff turnover.	Medium	Staff turnover proved to be limited. Some staff decided to leave the project. For the conflict states the lakes state adviser took over responsibilities. This dual-hat responsibility enabled the project to complete specific deliverables before project close-out without recruiting staff with previous experience operating in difficult and adverse circumstances.
The dependency of state teams on single vehicles to enable visits to all counties may leave teams vulnerable to vehicle breakdowns and temporary loss of access.	Medium	Leased vehicles included a maintenance contract, professional drivers recruited and vehicle mechanics and support services were identified in each state. Service contractor hired and deployed manager responsible for leased fleet.
Poor communications facilities in WBG, NBG and Warrap states may inhibit communications with these teams, especially due to mobile telephone services not being able to find alternative fuel sources to power generators for their operations.	Medium	Alternative mobile communications services were added so state teams have MTN, Zain, and Vivacell as options.
Continued austerity measures may undermine the morale of Government staff.	Medium	Government austerity levels were lifted in the course of the project. National Government staff was invited to participate in training workshops away from their home base and were paid in accordance with the United Nations per diem schedule for South

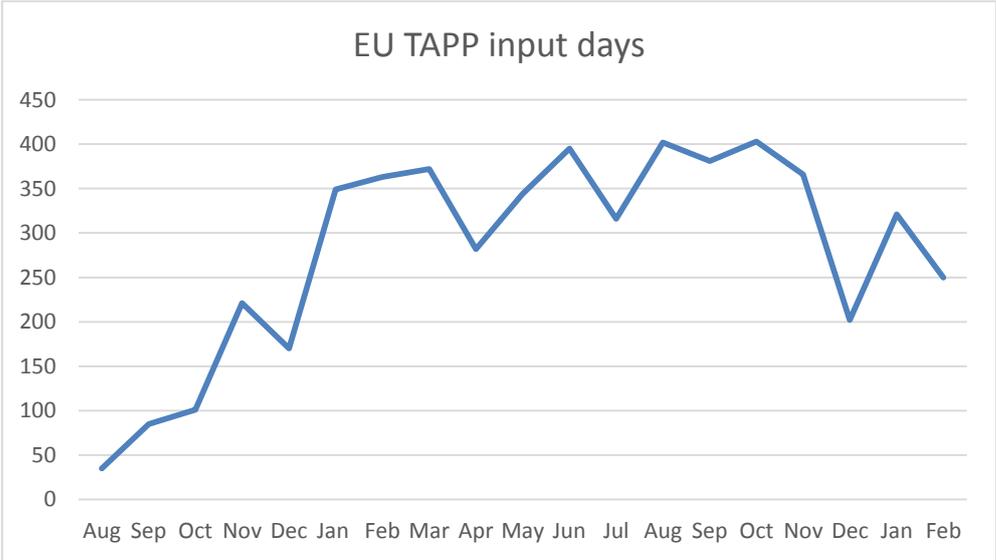
Risk	Likelihood	Mitigation Measure
<p>Price increases in fuel and other basic commodities plus the availability of fuel is affecting being able to proceed with some state team activities, particularly at the county level.</p> <p>Also bank branches run low on currency at times which can result in delays of transferring funds to state teams.</p>	High	<p>Sudan, as will EU-TAPP staff.</p> <p>State teams were authorized to buy fuel in bulk if possible versus on a per trip basis.</p> <p>DSA increased for state teams and government officials.</p>

5 Level of effort

EU-TAPP started on 15 August 2014 and finished at the end of February 2016. In this period of 18.5 months a total of 5400 of consultancy days were provided. The team was divided in a core team based in Juba, a team of short-term experts, and 7 state-based training team, composed of two trainers each. The core team was composed of a Team Leader, a Key Expert on PFM, a key expert on Payroll, and a Key Expert specifically focusing on the Northern States.

The diagram below provides an overview of the level of effort by project month.

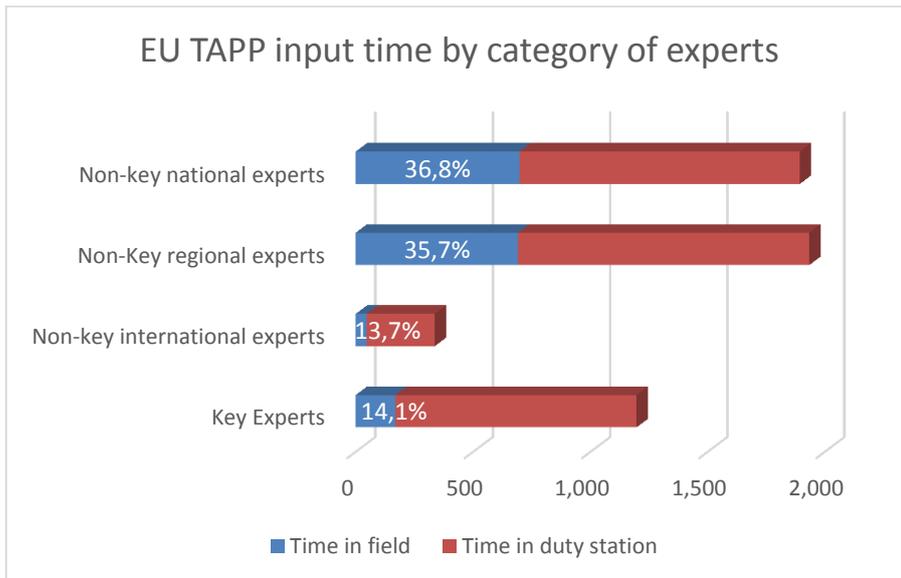
Insert diagram



EU-TAPP had a gradual build up in staff resources during August – October 2014. This period was used by the core team for inception phase activities, such as establishing the project office within the compound of the LGB, organize stakeholder meetings, organize financial administration and logistics (bank account, UNHAS registration and transportation services in the states) and conduct joint state assessment missions with government officials from LGB, MoFEP and MoPSHRD. In November 2014 the team was further strengthened with the mobilization of the state-based training teams in each of the 7 non-conflict states, composed of one regional trainer from Uganda and one national trainer from South Sudan. After a two-week induction training in Juba in the second half of November, the teams were mobilized to their respective states on 1 December 2014.

EU-TAPP was able to mobilize the state-based training teams for close to 15 months of continuous work in the states and counties (from 1 December 2014 till end February 2016). The graph clearly shows that there were a number of breaks in input provision, around Christmas (December 2014 and 2015), Easter (April 2015) and summer (July 2015). These break periods were used by the core team to organize Juba return workshops with the state-based training teams to share experiences and generate lessons learned.

EU-TAPP was focused on supporting sub-national levels of government in South Sudan. In this context, it is interesting to note the amount of time the team spend in the field, defined as states and counties for the core team and the team of short-term experts and counties for the state-based teams. The following diagram provides an overview of the total days per expert category and the proportion spend in the field.



The core team of key experts as well as the short-term experts spend approximately 14% of their working days in the field. The state-based training teams have spent 36% of their working days on duty travel to the counties. The data in this graph is derived from the timesheets submitted by each expert and based on the number of DSAs claimed for overnighting.

For the state-based training teams the proportion of 36% in the counties needs to be considered in the appropriate context. Each state capital is also the seat of a county headquarters, so no duty travel is required for working with the county officials based in the state capitals. Some other seats of county headquarters are an easy drive away from the state capital and no overnight is required (for example Gogrial west in Warrap, Rumbek Centre in Lakes and Torit county in EES). On a number of occasions, county officials were invited to come to the state capital for workshops and more formal training courses. So all in all, it is difficult to be precise how much of their working time the state-based training teams worked with county governments. The above figure provides an indication.

Approximately 10% of their time was spent in Juba for formal induction, Juba return and lessons learned workshops and financial reconciliation of operational advances received from the project office.

6 Lessons learned and recommendations

Capacity-building projects training and mentoring officials for better adherence with accountability procedures and practices generate continuous streams of information. These take the form of workshop and training reports, activity reports, reports of launching initiatives, field visits by national teams, collaboration with other implementing partners, as well as updated assessments and performance indicators. In Q3 EU-TAPP introduced a knowledge sharing activity to better capture, analyse, and document the knowledge it was producing particularly through its state teams and their OJT and mentoring work with counties and state ministries of finance, local government, and public service. A short-term Knowledge Management Advisor joined the national team and a more systematic approach to capturing knowledge and lessons learned was introduced at the quarterly state teams return meeting in late July.

Specific PFM and payroll management activities were identified for analysing and reporting success stories and documenting knowledge about them. The practices innovated in WES counties for updating their nominal rolls in advance of SSEPS II data migration was identified and documented. The CTMC feedback process introduced through the Warrap CTMC to counties was documented and reported. State budget workshops such as the one held in Jonglei was identified and documented.

Due to medical reasons the Knowledge Management Advisor concluded her assignment early. Nonetheless through her expertise the project was able to operationalize a knowledge management and sharing function and begin compiling more systematically the knowledge it generated.

A national knowledge-sharing workshop was held in December 2015 to share with other donors, implementing partners, and stakeholders from MoFEP, Local Government Board, and MoLPS&HRD the knowledge and lessons produced by EU-TAPP particularly through its states teams on both non-conflict and conflict-affected jurisdictions. Thereafter in January and February 2016 state-level knowledge sharing workshops were held in Torit, Juba, Rumbek, Wau, Kuajok, and Aweil for county and state officials.

The national workshop highlighted the use of the LG PFM manual as a common standard for PFM capacity building and increased reliance upon OJT versus instructor-led, classroom style training. The national workshop presented an array of knowledge products produced by EU-TAPP such as the County Dashboards, *EU-TAPP Potential* one-pagers, state lessons learned, and quarterly results from updating the M&E tool. Innovations such the grants tracking tool introduced in WES and the Warrap CTMC feedback mechanism were shared. The afternoon session concluded with a panel discussion on the continuum of PFM knowledge and capacity provided through GATC, EU-TAPP, and LOGOSEED.

6.1.1 State teams shared lessons learned.

- 1. Lesson:** Staff availability is a challenge affecting counties in South Sudan. Key staff may not be posted to a county, or staff may be posted; but don't show up for work and counties must use those present to accomplish the work; or if they are at work they are resistant to learning how to adhere with the LG PFM manual and properly performing their jobs. Approaches introduced by EU-TAPP's CES team are illustrative of knowledge generated to address issues of staff availability and developing county PFM capacity.

- Training staff who are present at their job in performing tasks of other positions may be expedient for getting a task done, it is not a sustainable alternative however to filling and training key county positions such as Executive Director, Planner, Controller of Accounts, HR Officer, etc.
 - Training senior staff to perform responsibilities of staff that are absent increases their PFM functional and procedural knowledge
 - Involving state focal points and continuously engaging staff resisting training and their peers can mitigate their lack of cooperation
- 2. Lesson:** Using the LG PFM manual as a common standard, ensured county staff across a state received the same knowledge. OJT soon after instructor-led training served to mitigate differences in staff absorptive capacity and ensure what was learned was put into practice.
- 3. Lesson:** Increased use by counties of proper financial forms strengthens quarterly budget performance reporting. Strengthened quarterly reporting enhances other functions of LG public financial management.
- 4. Lesson:** Focusing first on updating nominal rolls is essential to splitting county from state payrolls and migrating clean data to the SMOPS for SSEPS II reforms. Using a “lead from the front” approach whereby EU-TAPP’s state team devised and implemented a consistent process, nominal rolls for all 10 WES counties was realized. Process consistency is a key. Additionally involving staff from different levels of government ensured maximum cooperation, plus the state team’s proximity to state and county government created trust. In WES it was achieved starting with:
- Line ministry payrolls and a soft copy of the SMOPS nominal roll to construct draft county nominal rolls for each department
 - County Heads of Departments and Establishment Officers involved to review and further refine the nominal roll county department by county department
 - A designated SMOPS focal point assigned
- 5. Lesson:** Updating baseline assessments quarterly serves to chart progress as well as flag remaining gaps. Use however of County Dashboards updated quarterly parallel to an M&E tool give a level of “granularity” or local context that may be missed with a more traditional assessment approach. Using a more limited number of indicators like key staff available and basic PFM (reporting on planning and budget execution and CTMCs) and payroll indicators, the County Dashboards provided a snapshot each quarter for each of the 46 counties in non-conflict affected states and Bor County in Jonglei, plus a short paragraph on activities carried out and next steps in the quarter ahead. County Dashboards were also a knowledge management tool shared more broadly at the national-level knowledge sharing workshop last December as well as state-level lessons learned workshops.
- 6. Lesson:** Piloting of a grant-tracking tool for selected WES counties resulted in improved timeliness of remitting the grants, greater consistency in the amounts being remitted, less likelihood of transfers being diverted for other than their intended use, and an overall improvement in the reporting and accountability for grants. Introducing the grant-tracking tool to all counties increases their ability to track county transfers from state government and for CTMCs to monitor both the transfer to counties as well as their budget expenditures afterwards.
- 7. Lesson:** Three critical steps for creating data migration readiness for SSEPS II were identified working with the SMOPS in Lakes and NBG:

- Data preparation. Understanding and agreeing on which data is relevant for payroll, assessing it's quality, identifying the sources of this information and templates
- Data cleansing. To improve data quality, proficient checking of the data to pick up on data issues at each iteration, verify and complete all gaps including correcting errors, updating information, eliminating data silos to achieve a degree of accuracy of the data
- Business process mapping. Mapping the end-to-end process which will in turn provide business rules for mapping the data to user roles and access rights in SSEPS II. To improve core business processes in specific areas that will deliver the greatest benefit to the payroll functions at all levels of Local Government in RSS, including by resolving current gaps in functionality and/or user understanding where necessary

8. Lesson: Use of a “champions” or community of practice approach may be needed to develop the capacity of State Ministries of Public Service in payroll management so they can support SSEPS II reform readiness at county and state MDA levels. A champion approach involves transferring skills to more than one responsible DG or focal point within SMOPS to be responsible for initiating payroll management reforms and thereby help instill organizational ownership of not just the automation side of SSEPS II, but also the readiness measures such as data preparation, data cleansing, and BPR.

9. Lesson: Functioning and sustainable County Transfer Monitoring Committees are essential to basic accountability for grant transfers to counties. Seven CTMCs plus one in Jonglei were established and supported through EU-TAPP over the past 13 months. Basic steps needed for a CTMC to function and sustain were identified through EU-TAPP using the NBG CTMC⁴ as illustrative:

- Working with the Office of the Governor, MoFEP, and SMoLG to ensure persons appointed to the CTMC meet the requirements outlined in the Terms of Reference for County Transfer Monitoring Committees
- Sensitizing and training CTMC members on the role and functions of a CTMC including how to organize and conduct a meeting, taking meeting minutes, and the relationship of CTMCs to the State Transfer Monitoring Committee and its State Mentoring Team
- Providing technical support on analysing county QBPRs and monthly payroll reports
- Sensitizing CTMC members to the types of transfers counties receive
- Managing the secretariat function of a CTMC
- Holding regular meetings at least every month or quarter
- Sustaining the CTMC in state government by creating and finding a budget for its meetings and basic functions, and
- Sending timely reports to the LG Board for review

10. Lesson: Written comments and feedback from a CTMC to counties about their quarterly budget performance reports can enhance the oversight function carried out by a CTMC. Written CTMC feedback to counties help to reinforce CTMC training about its functions as well as how to review county budget performance for the quarter. The CTMC feedback process resulted in quality improvements for Warrap counties where it was piloted for Q4 2014/15 reports. Nonetheless continue technical support to CTMCs is needed to sustain the feedback process and reinforce the Committee’s QBPR analytical and report writing skills.

⁴ NBG County Transfer Monitoring Committee was the most recent one established March 16, 2015 by an Establishment Order issued by the then Minister of Local Government, Hon. Aduh Achier Dut, Ref: RSS/NBGS/A/MOLG/MO/1.A.1.

11. Lesson: Collaboration with other implementing partners serves to minimize duplication, leverage limited resources, and share information. This is especially so for state field offices. For example in WBG our state team collaborates with HPF and GESS plus LOGOSEED to carry our respective PFM strengthening activities. Health Pooled Fund and EU-TAPP have worked together on payroll management and PFM systems. EU-TAPP participated with HPF in reviewing annual county health plans. With GESS the state team shares information on monitoring capitation grants. All three IPs participated in EU-TAPP's state-level lessons learned workshop in January 2016. Focal points from SMoF, SMoLG, and SMoPS have also been instrumental in fostering collaboration with other IPs. Focal points liaise between state sector ministries and their three key administrative ministries. The net result of collaboration and consultation between EU-TAPP, other IPs, and the focal points is functioning capacity building platform in WBG.

6.1.2 *Capacity Building and project recommendations*

Preparation is key

Proper preparation is paramount for a capacity building project in South Sudan covering all 79 counties and 10 states. Time is required to set up the support systems to facilitate the work of state-based training teams operating from each State capital. Logistic and financial and administrative support systems need to be set up so that the experts can concentrate on their real jobs. Proper introductions are required through the Local Government Board and respective State Ministries of Local Government to sensitize local government staff about the technical assistance that will be based in their respective states. In hindsight, a two month inception phase may be too short to prepare the ground work for the technical assistance to become effective. In future programmes of this size and complexity, a longer preparatory phase of 4-6 months is warranted to prepare the ground-work for productive implementation.

Short implementation periods

Initially, EU TAPP only had an implementation period of 12 months. Due to the December 2013 conflict and the impossibility to work effectively in the three Northern states, the contractor and the EUD reached agreement to lengthen the implementation period to 18 months and focus the work on the 7 less conflict affected states. Still this is a relatively short period to effect change in better adherence with PFM and payroll management instructions and guidelines at sub-national levels of government. South Sudan is a very fragile country with an underdeveloped civil service, which is even more apparent at lower levels of government. Numeracy and literacy skills are more often than not at a very basic level and a proper civil service attitude to follow procedures remain a key challenge. In order to bring about more sustainable change, donors are advised to consider longer investment cycles of three to five years duration.

Capacity Building Platforms have worked well but need to be further developed

The setting up of the state PFM capacity building platforms comprised of organising meetings for capacity building providers such as Cowater/LOGOSEED, HPF, GESS and Oxfam to coordinate PFM and payroll support activities. As part of the platform EU-TAPP however also selected officers from the key state ministries including Local Government, Finance, Education, Health, and Public Infrastructure to be included in the activities to gradually take over the coordination function and to build their capacity in providing expertise in PFM and Payroll to counties.

As such State level government counterparts in the platform have been facilitated to move to the counties together with the EU-TAPP state teams to participate in the capacity building and OJT activities and then being able to conduct monitoring on the use of the transfers by the counties and service delivery units during the visits. This inclusion of the government staff and their ability to

move jointly with the EU-TAPP state teams to provide capacity building support to their counterparts at the counties has proven to be instrumental for project roll out while at the same time build the institutional capacity of the state level government. Over the course of EU-TAPP Focal Points from SMOPS and SMoF served a valued role for many county and state OJT and workshop activities.

It should however be noted that the future sustainability of the platforms beyond the EU-TAPP is a concern. Funding for the platform members to move out to the counties for capacity building has been based on financial assistance provided by the EU-TAPP to the state ministry officials; this kind of funding will not continue beyond the project.

Need for further institutional Development

The formation of mixed teams of regional advisers from Uganda coupled with a national consultant from South Sudan has worked well. Specifically, the South Sudanese experts have been on a steep learning curve. Paired with the inclusion of the Capacity Building Platform members at the state level the project created additional South Sudanese capacity to further support PFM and Payroll capacity development. The expertise and skills gained through the work of EU-TAPP is however still mostly vested in the individual, and does not necessarily land back with an institution in South Sudan. In that sense, the model is less sustainable and in a next programme further efforts need to be made to foster better institutional linkages by creating further opportunities for the long term engagement of designated government staff.

Under EU TAPP, two of our national experts were recruited from the GATC and are on leave of absence. After the end of the project both are well positioned to take a leading role within the government in further rolling out PFM support. However, the GATC remains a very weak institution despite various past donor interventions, with the government unwilling or incapable of investing in improved managerial and technical capacities and more resources. Plans for a new civil service college for South Sudan have been shelved for the time being. However, an improved institutional setting where national consultants are merged into a civil service structure to act as trainers for future local government staff is needed in the long run. The Local Government Board might therefore be a better institutional setting to transfer this capacity in the future. Additionally the LG Board could benefit by having some of its own staff with PFM expertise to help guide and advise counties beyond reliance on MoFEP. LG Board staff with PFM knowledge and expertise would complement but not supplant MoFEP's role.

Annex 1: EU-TAPP M&E Capacity monitoring data

The EU-TAPP M&E tool consists of an Excel based reporting format allowing for numerical scores on performance in PFM and payroll. The tool consists of 75 questions that relate to the Key indicators of the LG PFM manual organised along the 4 results areas of the project to be answered with YES or NO.

The full data of the tool is accessible via the link below.



Microsoft Excel
Worksheet

Annex 2: County Dashboards

Eastern Equatoria State

Budi county					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	2	Total	8	Male	6
Last visit to County	28-29 th January 2016			Female	2
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	✓
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓
Planner	→	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	✓
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

X = NO

✓ = Yes

→ = Partially achieved / ongoing

Team Findings to date: -

- County staffs were trained on tax collection Procedures and Tax collection action Plan.
- The old Executive Director was replaced with the new one which lacks PFM related activities.
- The staffs participated in the Knowledge sharing workshop and have their priorities for the next quarter.
- Procurement and stores management function is still not in place
- There was insecurity on the road connecting five counties to reach Budi. Hence limited the implementation of the activities.
- No use of Budget control Book and financial form FF 65 and 76.
- Treasury Chest book not updated on daily basis

Activities implemented to date: The following activities were successfully implemented by the county with the support of EU-TAPP:-

- Preparation of quarterly budget performance reports particularly producing of 1st quarterly report;
- Use of financial form for non salary-form 18
- The County was supported in the use of local government Financial form
- Supported the county staff on revenue collection procedure and use of chart of accounts in the forms
- County staffs were introduced/designed revenue action plan for use.
- Staff were supported on the quarterly reporting timelines to submit the report in time to local government board.
- **What was problematic?**
- The major problem now in the county is that, the Human resource Officer still acting as the Planning Officer.
- Nominal rolls not updated according to the approved 2015/16 budget.
- The insecurity on the road to Budi during the quarter has limited some of the activities not implemented

OJT Priorities for the next quarter: The support in the next quarter will focus on the following:

- Supporting the county to develop assent register;
- Supporting the county to update the departmental nominal rolls
- Supporting the county on the use of Local Government Financial forms and chart of accounts
- Need to support the county on the design of the organisational structures for all departments in line with the updated nominal roll.
 - Train and support the revenue collection at the county by training the rate collectors on revenue management and recording
 - Strengthen budget execution trainings
 - Continue with the on the job training

Ikwoto County					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	3	Total	15	Male	15
Last visit to County	14/05/2015			Female	n/a
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	✓
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared.	✓
Planner	✗	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	✓
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

✗ = NO

✓ = Yes

→ = Partially achieved / ongoing

Team Findings: -

- Ikwoto County Planner is being transferred to Lafon Centre left the county without a Planner.
- The county has nominal roll for all departments and single payroll. This came when the team from Arrangement for replacing the Planner is not yet in place; this has to be decided by the Ministry of Local Government.
- The county staffs are now on SSEPS II for processing the salaries.
- There were issues of insecurity during the quarter to visit the county.

Activities successfully implemented to date: - The following activities were successfully implemented by the county with the support of EU-TAPP and COWATER

- Preparation of 1st quarterly budget performance report.
- Staffs were mentored on proper coding of the conditional transfers for the departments of Education, Health and WASH including the Capitation grant on the quarterly report.
- Staffs were re-introduced on the use of payment form for non salary (FF18) and use of official financial form for collection of revenue for the county.
- Supported the county on the finalisation of the annual budget and was blessed by the councillors in time for the Year 2015/2016.
- The accounts staffs were mentored on the use of the recommended quarterly reporting format and their timelines.
- Training on the procurement planning and procedures. This was collaboration with LOGOSEED.

What was problematic?

- The County Executive Director who was acting as a Planner and is trained is being transferred to another County.
- The county doesn't have functional departmental structures bearing the fact that they have their nominal rolls for all the departments.
- The other problem is that according to HRM Manual, the Executive Director who is the accounting Officer is the only one to be in grade (3). Then all the county departments are to be in grade 4 as Deputy Directors. However, the line Ministries in the state have transferred many grade threes (3) to the county and the line of reporting becomes funny.
- So it's rather difficult to come out with realistic organisational structures for all departments as its in the Interim HRM Manual for all counties.

OJT activities for the next quarter: - The supporting in the next quarter will focus on the following:

- Supporting the county to develop assent register;
- The OJT on implementation of national procurement guidelines to help the county in the procurement;
- Realistic planning and budgeting, Use of local government financial forms and chart of accounts.
- Support the county on the use of county chest book/ form 19 and county payment order or form 40;
- Preparation of quarterly budget performance report for 3rd quarter.
 - Train and support the revenue collection at the county by training the rate collectors on revenue management and recording
 - Strengthen budget execution trainings
 - Continue with the on the job training

Kapoeta East County					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	4	Total	18	Male	6
Last visit to County	9 th -12 th Nov, 2016			Female	n/a
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	✓
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓
Planner	✗	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	✓
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

✗ = NO

✓ = Yes

→ = Partially achieved / ongoing

Team Findings:

- Kapoeta East is still without a Planner.
- The former Executive Director who was acting as Planner and is trained is being transferred to another County. So there is new executive Director and the office of the Planner is Vacant.
- Annual budget for 2015/16 produced and was blessed by the county councilors.
- County was able to produce the 1st quarterly budget performance report without the support of EU-TAPP. Each department has not updated their nominal rolls based on the number of the staff on the payroll.
- The issues of Insecurity on the road to Kapoeta which have caused some of the activities not implemented.

Activities successfully implemented to date: - The following activities were successfully implemented by the county with the support of EU-TAPP:-

- Preparation of quarterly budget performance reports particularly producing of 1st quarterly report;
- Training on the procurement planning and procedures. This was collaboration with LOGOSEED
- Supported the county in finalising the annual budget for the year 2015/2016;
- Supported the County staff on use of official financial forms for collection of the revenue.
- Supported the county in the budgeting of the conditional transfers and reporting.

What was problematic?

- The use of budget control book not in place,
- No Proper application of chart of Accounts,
- No fixed asset register on use,
- Lack of financial forms like FFs 65 and 76 though state ministry of finance have but they have not requested them.
- When looking at the quarterly report, the receipts and expenditures of the Capitation grants are not reflected. So there is need for EU-TAPP to intervene in that regard.

OJT activities for the next quarter: - The supporting in the next quarter will focus on the following:

- Supporting the county to develop assent register;
- Use of official financial forms and application of chart of accounts on these forms;
- Support the county on the use of county chest book/ form 19 and county payment order or form 40;
- Support the HoDs on preparation of nominal rolls for each department.
 - Train and support the revenue collection at the county by training the rate collectors on revenue management and recording
 - Strengthen budget execution trainings
 - Continue with the on the job training

Kapoeta North					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	3	Total	3	Male	3
Last visit to County	26 th -27 th August, 2015			Female	n/a
Staff Available		PFM Indicators		Payroll Indicators	
Executive Director	✓	County has an approved annual budget.	✓	County has a fully separated payroll from state payroll	✓
Controller of accounts	✗	County operates a bank account.	✓	Nominal roll and single payroll for county staff prepared	✓
Planner	✓	County codes all conditional grants correctly.	→	Monthly county payroll reports (by sector) are submitted	✓
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

✗ = NO

✓ = Yes

→ = Partially achieved / ongoing

Team Findings to date: -

- Kapoeta North County administration, and finance and planning department has improved compared to the last quarter,
- The county has good and committed planner and other few staff who knows their work and very supportive. The accounts office now is controlled by the Cashier while the establishment officer/department still need some support in terms of organising and updating the departmental nominal rolls.
- The County doesn't have Head of Accounts, Controller of Accounts and even a book keeper.
- Planner who is doubling as the deputy executive Director is in charge of knowing the use of the budget and reporting on it at the same time.

Activities successfully implemented: - The following activities were successfully implemented by the county with the support of EU-TAPP:-

- Preparation of quarterly budget performance reports particularly producing of final 1st quarterly report;
- Proper coding budgeted activities using the new charts of accounts;
- Supported the county in finalisation of the annual budget for the year 2015/2016 and blessed by the Councillors;
- Supported in the budgeting of the conditional transfers and reporting.
- Training on the procurement planning and procedures. This was collaboration with LOGOSEED

What was problematic: -

- The main problems in the county is the issue of the attendance and supervision of the staff,
- Nominal rolls not updated due to some Ghost works which is common to all the counties.
- Recommended financial forms, using correct template for budget quarterly performance report
- Poor coding of the conditional transfers to service delivery units,
- Lack of asset registers both movable and immovable asset register and lack of guidance on the procurement plan for the county.
- The county doesn't have the accounts staff in place i.e. Head of Accounts, Controller of Accounts and even a book keeper. So the whole accounts section is controlled by a Cashier.

Priorities for next Quarter: - Supporting in the next quarter will focus on the following:

- Supporting the county to develop an asset register;
- The visiting staff to Torit were mentored on Use of official financial forms and use of chart of accounts on these forms;
- Support the county on the use of county chest book/ form 19 and county payment order or form 40;
- Preparation of departmental nominal rolls;
- Preparation of quarterly budget performance report.
 - Train and support the revenue collection at the county by training the rate collectors on revenue management and recording
 - Strengthen budget execution trainings
 - Continue with the on the job training

Kapoeta South					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	5	Total	20	Male	20
Last visit to County	19th-25 th Aug, 2015			Female	n/a
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	✓
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared.	✓
Planner	✓	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	✓
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

X = NO

✓ = Yes

→ = Partially achieved / ongoing

Team Findings to date:

- Kapoeta South County has improved its financial management systems in terms of the quarterly reporting, budget preparations and use of recommended financial forms;
- it has also been updating the nominal rolls.
- The county is now operating independent without the Town Council, The town Council is being upgraded to a Municipality.
- This came in a decree by the Governor representing Namorunyang State at that end. So the new name is Kapoeta Municipal Council. Though it is still considered a department within the County (KS) Hope that in the next budgeting period, it will be independent with its budget alone.
- All the taxes are collected by the Municipal council and will maintain the same formula by providing out of 100% of all collections, 40% is given to the County, 40% is retained by the Municipal council and 20% is send to the State.
- Challenges on proper reporting of the collections.
- The county executive Director is well versed now in submitting the quarterly budget performance report.

Activities successfully implemented to date: - the following activities were implemented by the support of EU-TAPP:

- Preparation of quarterly budget performance reports particularly producing of 1st quarterly report;
- Visiting staff of the county to Torit were mentored on proper coding of activities using the new charts of accounts in the quarterly report.
- Supported the county in finalising the annual budget for the year 2015/2016;
- Supported the County staff on use of official financial forms for collection of the revenue.
- Supported the county in the budgeting of the conditional transfers and reporting.
- Training on the procurement planning and procedures. This was collaboration with LOGOSEED

What was problematic: -

- Estimating the projected receipts for the last financial Year and expenditure were problem.
- Cashier was not well versed in recording and updating the FF19 on daily basis.
- Payment orders are being delayed in the office of the Executive Director in signing for them on daily basis.
- The financial form FF19 not balanced on daily basis.

OJT Priorities for the next quarter: - in the next quarter, the support will focus on the following:

- Supporting the county to develop assent register;
- Participatory planning and budgeting, Use of financial forms.
- Check on the departmental nominal rolls and update on the approved 2015/16 budget;
- Mentor the staff on the importance of Budgeting for the Capitation Grant for the schools and reporting for them at the same time.
 - Train and support the revenue collection at the county by training the rate collectors on revenue management and recording
 - Strengthen budget execution trainings
 - Continue with the on the job training

Lopa/Lafon county					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	4	Total	5	Male	5
Last visit to County	9 th -12 th January, 2016			Female	n/a
Staff Available		PFM Indicators		Payroll Indicators	
Executive Director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	✓
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	→
Planner	✓	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	✓
Establishment officer (payroll manager)	✗	County submits quarterly budget performance report to CTMC	✓		

✗ = NO

✓ = Yes

→ = Partially achieved / ongoing

Team Findings to date: -

- LopaLafon County has two administrative units where they each have a separate independent administrative structure and leadership.
- With the support of EU-TAPP through the State Ministry of finance and economic planning and Ministry of Local government, we managed to come up with the formula for dividing their resource envelop equitably and this was much appreciated by the Ministry and counties.
- Good enough, the County is now having new Executive Director and Planner who can really raise the standard of the County to a better level in terms of service delivery.
- The accounts department doesn't have the Director of Accounts; Controller of accounts is there but without duties assigned to him to perform.
- No human resource officer who could organise the files of the staff.
- The Cashier is doubling all the accounts work including reporting which is very poor. This is for the case of Lafon Corridor.
- However, for Lopa Administrative Area, they have all the key staff in place but lacked capacity in compiling the quarterly report.

Activities Implemented to date: -- EU-TAPP supported Lafon/Lopa County in July 2015 through trained organize at the state level and the following activities were implemented:

- Preparation of 1st quarterly budget performance reports;
- Training on the procurement planning and procedures. This was collaboration with LOGOSEED.
- Supported the county on the sharing of the resource envelop with its administrative areas;
- Budget finalisation for year 2015/2016 and blessed by the county councillors;
- Training in use of budget quarterly performance reports template;
- Proper coding using the new charts of accounts in the approved budget and in filling the quarterly budget performance report.

What was problematic:

- The County is divided into two administrative areas.
- Challenges for the two administrative areas in dividing the resource envelop.
- Equalisation formula was arrived at to allow them have separate budgets.
- The County doesn't have human resource officer, Director of Accounts, and book keeper.
- No use of financial form for non salary (FF18).

OJT Priorities for the next quarter: The Supporting in the next quarter will be the following:

- Supporting the county to develop assent register;
- Participatory planning and budgeting, Use of financial forms and use of chart of accounts;
- Support the county on the use of county chest book/ form 19 and county payment order or form 40;
- Preparation of departmental nominal rolls;
- Training and preparation of quarterly budget performance report.
 - Train and support the revenue collection at the county by training the rate collectors on revenue management and recording
 - Strengthen budget execution trainings
 - Continue with the on the job training

Magwi County					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	2	Total	4	Male	4
Last visit to County	20-21 Jan, 2016			Female	02
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	✓
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓
Planner	✓	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	✓
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

X = NO

✓ = Yes

→ = Partially achieved / ongoing

Team Findings to Date: -

- Magwi County has two administrative units where they each have a separate independent administrative structure and leadership.
- With the support of EU-TAPP through the Ministry of finance and economic planning and Ministry of Local government, we managed to come up with the formula for dividing their resource envelop equitably and this was much appreciated by the Ministry and counties.
- Though they have two Administrative Units, they are to submit one report quarterly to Local Government as a County.
- The county staffs were coached on Payment procedures and Quarterly Budget Performance Report.

Activities successfully Implemented: EU-TAPP supported Magwi County in July 2015 through trained organize at the state level and the following activities were implemented:

- Preparation of 1st quarterly budget performance report;
- Use of recommended financial forms;
- Supported the county on the sharing of the resource envelop with its administrative areas;
- Budget preparation for year 2015/2016 finalised and blessed by the councillors;
- Training in Participatory planning and budgeting and use of budget quarterly performance reports template;
- Proper coding of the conditional transfers using the new charts of accounts in finalising their budget.
- Training on the procurement planning and procedures. This was collaboration with LOGOSEED.

What was problematic: -

- The County is divided into two administrative areas but again the national government does not recognize these administrative areas which are created by the state on their political reasons, this has caused a lot of challenges in terms of financial management, budget preparation, budget execution and reporting.
- EU-TAPP through the Ministry of finance and economic planning and Ministry of Local government managed to develop equalization formula for the two administrative areas to share the resource envelop based on their human resources, population and facilities available in each administrative areas.
- Compiling the Budget quarterly performance report as One County is a big problem since they have separate Administrative Units.

OJT activities for the next third quarter: - The Supporting in the next quarter will be the following:

- Supporting the county to develop assent register;
- Participatory planning and budgeting, Use of financial forms and use of chart of accounts;
- Support the county on the use of county chest book/ form 19 , payment procedures and county payment order FF40.
- Preparation of departmental nominal rolls;
- Preparation of quarterly budget performance report.
 - Train and support the revenue collection at the county by training the rate collectors on revenue management and recording
 - Strengthen budget execution trainings
 - Continue with the on the job training

TORIT COUNTY				
EU-TAPP support		Number of beneficiaries (people trained / supported)		
Total days in County	3		Male	7
Last visit to County	17-19 th November, 2016	Total	9	Female
				2
Staff Available		PFM Indicators		Payroll Indicators
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll.
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared
Planner	✓	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓	

X = NO

✓ = Yes

→ = Partially achieved / ongoing

Team Findings to Date: -

- Torit County was visited on the 17th -19th November; The County has a Planner but seems to have not known her role despite being trained to prepare the quarterly budget performance report.
- No clear directives to the subordinates in sharing some of the office work.
- Executive Director and the Deputy all are new officials in the county and could not even know how to prepare this quarterly report.
- HoDs are very responsive whenever called upon to do some task given by their Boss (Executive Director)
- The County has single nominal roll and payroll for all the staff.

Activities Implemented to date: - EU-TAPP supported Torit County in the following activities:

- Preparation of 1st quarterly budget performance report
- Supported on proper coding of the conditional transfers.
- Training on use of local government financial forms to all HoDs
- Training of HoDs and accounts staff on QBPR
- County staff were trained on realistic planning and budget
- Training on the procurement planning and procedures. This was collaboration with LOGOSEED.

What was problematic: -

- There is still poor filing and record system as result information on the transfers and expenditures for producing the 2nd quarterly budget performance report is nowhere to be seen.
- Controller of Accounts was suspended and went home without someone delegated by the office to update the FF19-Treasury Chest Book.
- The absence of auditing the accounts of the counties is the one making each staff to do whatever they want. The county Planner despite being trained doesn't know how to prepare the quarterly budget performance report.
- The accounts staffs are trying their best to produce the 2nd quarterly report in time

Activities for the next quarter: Supporting in the next quarter will be the following:

- Supporting the county to develop assent register;
- To support all the departments on the preparation of departmental nominal rolls;
- To mentor the county staff on the application of chart of Accounts on both financial forms and conditional transfers on the quarterly budget performance reporting format.
- To mentor the heads of departments on the payment procedures
 - Train and support the revenue collection at the county by training the rate collectors on revenue management and recording
 - Strengthen budget execution trainings.
 - Continue with the on the job training

Western Equatoria State

Ezo county					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	10	Total	15	Male	13
Last visit to County	8-12/6/15			Female	2
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	✓
Controller of accounts	✓	Country operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓
Planner	✓	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	✓
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

X = NO

✓ = Yes

→ = Partially achieved / on going

Findings

- Assets register not in place
- Poor filing and records Management
- QBPRs for quarter 2 not submitted to CTMC
- Limited skills in the use of the charts of Accounts, recording financial forms,
- Payroll reports not filed in the County
- Limited supply of FFs
- Not all the vacant positions have been filled

Interventions & results

- Followed up the preparation and submission of QBPR for quarter 1 2. No action being taken as all the staff are not at the County because of the security situation in Ezo.

Challenges:

- Insecurity has made the County offices to be closed.
- The Budget control book & FF 18 have not been printed by Government.

Priorities:

- Conduct OJT Assets & Records management & filing system
- Make follow up the use of FF forms, Charts of Accounts, preparation of QBPRs.
- Support Updating Nominal roll and Payroll cleaning and recruitment to fill vacant positions

Ibba County						
EU-TAPP support		Number of beneficiaries (people trained / supported)				
Total days in County	10	Total		25	Male	24
Last visit to County	22-26/6/15				Female	1
Staff Available		PFM Indicators		Payroll Indicators		
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	✓	
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓	
Planner	✓	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	✓	
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓			

X = NO

✓ = Yes

→ = Partially achieved / ongoing

Findings

- Assets register not in place
- QBPR for quarter 2 have not been submitted to CTMC
- Poor filing and records Management
- Limited skills in the use of the charts of Accounts, recording financial forms,
- Payroll reports not filed in the County
- Limited supply of FFs
- Not all the vacant positions have been filled

Interventions & results

- Followed up the preparation and submission of QBPR for Quarter 2. The preparation started.
- Followed up the generation of payroll reports which are now prepared monthly
- Followed up the use of Single Treasury Accounting System

Challenges:

- The current security situation made the County to be in accessible
- The Budget control book & FF 18 have not yet been printed by Government.
- Absenteeism and lack of commitment of some staff to work

Priorities:

- Conduct OJT Assets & Records management & filing system.
- Make follow up the use of FF forms, Charts of Accounts, preparation of QBPRs.
- Support Updating Nominal roll and Payroll cleaning and recruitment to fill vacant positions
- Support the County to use the Grant Tracking Tool

Maridi county						
EU-TAPP support		Number of beneficiaries (people trained / supported)				
Total days in County	7	Total		19	Male	17
Last visit to County	11-15/5/15				Female	2
Staff Available		PFM Indicators		Payroll Indicators		
Executive director	✓	County has an approved annual budget	→	County has a fully separated payroll from state payroll	✓	
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓	
Planner	✓	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	✓	
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓			

X = NO

✓ = Yes

→ = Partially achieved / ongoing

Findings

- 2015/16 budget not approved
- Assets register not in place
- Poor filing and records Management
- QBPRs for quarter 1 & 2 not submitted to CTMC
- Not all the vacant positions have been filled

Interventions & results

- Followed up the preparation and approval of 2015/16 budget. Draft budget in place
- Followed up the preparation of QBPRs. The process yet to start when the Planning Officer return from Juba by 11/2/2016
- Followed up the generation of payroll reports which are now prepared monthly
- Followed up the use of Single Treasury Accounting System. Progress being made
- Followed up the recruitment to fill vacant positions. EO to consult with the Human Resource department at SMoLG&LE

Challenges:

- Current security situation made it impossible to provide OJT to the County and for staff to be at duty station
- Limited supervision of staff by the County Executive Director.
- Limited commitment from staff to undertake their responsibilities.
- Limited availability of FFs
- Non-availability of FF 18 and the Budget Control Book.

Priorities:

- Conduct OJT Assets & Records management & filing system.
- Follow up with the SMoF to avail FFs to the County.
- Make follow up the use of single Treasury Accounting System, Opening Development Grant Account, use of FF forms, Charts of Accounts, preparation of QBPR.
- Support the County approve 2015/16 budget
- Support the County to update Nominal roll and Payroll cleaning and recruitment to fill vacant positions

Mundri East county						
EU-TAPP support		Number of beneficiaries (people trained / supported)				
Total days in County	3	Total		14	Male	13
Last visit to County	11-13.3.15				Female	1
Staff Available		PFM Indicators		Payroll Indicators		
Executive director	✓	County has an approved annual budget	→	County has a fully separated payroll from state payroll	✓	
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓	
Planner	✓	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	✓	
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓			

X = NO

✓ = Yes

→ = Partially achieved / on going

Findings

- 2015/16 budget not prepared
- Assets register not in place
- Poor filing and records Management
- QBPRs for quarter 1 & 2 not submitted to CTMC
- Limited skills to develop annual plans and costing activities
- Limited skills in the use of the charts of Accounts, recording financial forms,
- County operating only one Bank Account ie Operation
- All stock of FFs, furniture, computers and other office equipment have been destroyed
- Payroll reports not filed in the County

Interventions & results

- Supported the County to request FFs from SMoF. FFs 15,19,40,39,76,67,65 have been supplied to the County
- Followed up the generation of payroll reports which are now prepared monthly
- Supported the preparation budget for 2015/16 and the draft is in place
- Followed up the preparation of QBPRs
- Followed up the use of Single Treasury Accounting System

Challenges:

- Current security situation made it impossible to provide OJT to the County and for staff to be at duty station
- County staff scattered and not in one place
- Non-availability of FF 18 and the Budget Control Book.

Priorities:

- Conduct OJT on Assets and Records management & filing system
- Followed up the approval of 2015/16 budget and the opening of Development Bank Account.
- Followed up the preparation of QBPRs and use of FFs & Charts of Accounts,
- Make follow up Support on updating Nominal roll and Payroll cleaning and recruitment to fill vacant positions
- Follow up with the SMoF to avail FFs to the County.

Mundri West county					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	5	Total	20	Male	17
Last visit to County	23-27.3.15			Female	3
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	✓	County has an approved annual budget	→	County has a fully separated payroll from state payroll	✓
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓
Planner	✓	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	✓
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

X = NO

✓ = Yes

→ = Partially achieved / on going

Findings:

- 2015/16 budget not prepared
- Assets register not in place
- Poor filing and records Management
- QBPRs for quarter 1 & 2 not submitted to CTMC
- Limited skills to develop annual plans and costing activities
- Limited skills in the use of the charts of Accounts, recording financial forms,
- All stock of FFs, furniture, computers and other office equipment have been destroyed

Interventions & Results

- Follow up the preparation of QBPRs
- Follow up the preparation of 2015/16 budget
- Followed up the generation of payroll reports which are now prepared monthly

Challenges:

- Current security situation made it impossible to provide OJT to the County and for staff to be at duty station
- County staff scattered and not in one place
- Non-availability of FF 18 and the Budget Control Book.

Priorities:

- Conduct OJT on Assets and Records management & filing system
- Followed up the preparation & approval of 2015/16 budget
- Followed up the preparation of QBPRs and use of FFs & Charts of Accounts,
- Make follow up Support on updating Nominal roll and Payroll cleaning and recruitment to fill vacant positions
- Follow up with the SMoF to avail FFs to the County.
- Support the County to use the Grant Tracking Tool

Mvolo county						
EU-TAPP support		Number of beneficiaries (people trained / supported)				
Total days in County	5	Total		15	Male	15
Last visit to County	16-20/3/15				Female	0
Staff Available		PFM Indicators		Payroll Indicators		
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	✓	
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓	
Planner	✓	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	✓	
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	→			

X = NO

✓ = Yes

→ = Partially achieved / ongoing

Findings

- Assets register not in place
- Poor filing and records Management
- QBPRs for quarter 1 & 2 not submitted to CTMC
- Limited skills in the use of the charts of Accounts, recording financial forms,
- County operating only one Bank Account ie Operation
- Payroll reports not filed in the County
- Delay to replace key staff like Controller of Accounts
- Limited supply of FFs

Interventions & results

- Followed up the generation of payroll reports which are now prepared monthly
- Followed up the preparation of QBPRs. Promise made to start preparing the reports
- Followed up the opening of the Development Bank Account. Opened with Equity Bank
- Followed up the use of Single Treasury Accounting System. Progress being made to comply
- Followed up the recruitment to fill vacant positions. The EO to start the process and follow up with SMoLG& LE Human Resources department

Challenges:

- Current security situation made it impossible to provide OJT to the County
- No action has been taken to recruit for the vacant positions in the Nominal roll
- Limited supervision of staff by the County Executive Director.
- Limited commitment from staff to undertake their responsibilities
- Lack of some FF like Budget control book, FF 18 which have not been printed by the Government.

Priorities:

- Conduct OJT on Assets and Records management & filing system
- Support the approval of 2015/16 budget and the opening of Development Bank Account.
- Support the preparation of QBPRs and use of FFs & Charts of Accounts,
- Support on updating Nominal roll and Payroll cleaning and recruitment to fill vacant positions
- Follow up with the SMoF to avail FFs to the County
- Support the use of single Treasury Accounting System,

Nagero county					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	6	Total	20	Male	20
Last visit to County	8-14/8/15			Female	
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	✓	County has an approved annual budget	→	County has a fully separated payroll from state payroll	✓
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓
Planner	✓	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	✓
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

X = NO

✓ = Yes

→ = Partially achieved / ongoing

Findings

- Assets register not in place
- Poor filing and records Management
- QBPRs for quarter 1 & 2 not submitted to CTMC
- Limited skills in the use of the charts of Accounts, recording financial forms,
- County operating only one Bank Account ie Operation
- Payroll reports not filed in the County
- Limited supply of FFs
- Payroll cleaning was in progress

Interventions & results

- Followed up the recruitment to fill vacant positions in the Nominal roll.
- Followed up the preparation of QBPRs. Preparation of quarter 1 finalized & 2 in progress and to be submitted before 19th
- Followed up the opening of the Development Bank Account. To be opened before the end of February 2016.
- Followed up the use of Single Treasury Accounting System. Being used
- Followed up the generation of payroll reports which are now prepared monthly

Challenges:

- Current security situation made it impossible to provide OJT to the County
- Absenteeism and lack of commitment of some staff to work.
- Lack of some FF like Budget control book, FF 18 which have not been printed by the Government.

Priorities:

- Conduct OJT on Assets and Records management & filing system
- Support the approval of 2015/16 budget and the opening of Development Bank Account.
- Support the preparation of QBPRs and use of FFs & Charts of Accounts,
- Support updating Nominal roll and Payroll cleaning and recruitment to fill vacant positions
- Follow up with the SMoF to avail FFs to the County

Nzara County						
EU-TAPP support		Number of beneficiaries (people trained / supported)				
Total days in County	10	Total		16	Male	14
Last visit to County	15-19/6/15				Female	2
Staff Available		PFM Indicators		Payroll Indicators		
Executive director	✓	County has an approved annual budget	→	County has a fully separated payroll from state payroll	✓	
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓	
Planner	✓	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	✓	
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓			

X = NO

✓ = Yes

→ = Partially achieved / ongoing

Findings

- Assets register not in place
- Poor filing and records Management
- QBPRs for quarter 1 & 2 not submitted to CTMC
- Limited skills in the use of the charts of Accounts, recording financial forms,
- County operating only one Bank Account ie Operation
- Payroll reports not filed in the County
- Limited supply of FFs
- Payroll cleaning in progress
- Not all the vacant positions in the Nominal roll have been filled

Interventions & results

- Followed up the recruitment to fill vacant positions in the Nominal roll. The EO to consult with the Human Resources department at SMoL&LE
- Followed up the preparation of QBPRs. Preparation for quarter 1 is completed and quarter 2 is in progress
- Followed up the opening of the Development Bank Account. To be opened before the end of February 2016.
- Followed up the use of Single Treasury Accounting System. Being used
- Followed up the generation of payroll reports which are now prepared monthly

Challenges:

- Current security situation made it impossible to provide OJT to the County
- Lack of some FF like Budget control book, FF 18 which have not been printed by the Government.
- Minimal steps taken to fill vacant positions in the Nominal roll
- Limited supervision of the county staff to do their work by the County Executive Director.
- Limited commitment of some staff to undertake their responsibilities.

Priorities:

- Conduct OJT on Assets and Records management & filing system
- Support the approval of 2015/16 budget and the opening of Development Bank Account.
- Support the preparation of QBPRs and use of FFs & Charts of Accounts,
- Support updating Nominal roll and Payroll cleaning and recruitment to fill vacant positions
- Follow up with the SMoF to avail FFs to the County

Tombura county						
EU-TAPP support		Number of beneficiaries (people trained / supported)				
Total days in County	5	Total		18	Male	14
Last visit to County	16-20/2/15				Female	4
Staff Available		PFM Indicators		Payroll Indicators		
Executive director	✓	County has an approved annual budget	→	County has a fully separated payroll from state payroll	✓	
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓	
Planner	✓	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	✓	
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓			

X = NO

✓ = Yes

→ = Partially achieved / ongoing

Findings

- Assets register not in place
- Poor filing and records Management
- QBPRs for quarter 2 not submitted to CTMC
- Limited skills in the use of the charts of Accounts, recording financial forms,
- County operating only one Bank Account ie Operation
- Payroll reports not filed in the County
- Limited supply of FFs
- Not all the vacant positions in the Nominal roll have been filled

Interventions & results

- Followed up the preparation of QBPRs. Preparation for quarter 2 in progress
- Followed up the opening of the Development Bank Account. To be opened
- Followed up the use of Single Treasury Accounting System. Being used
- Followed up the generation of payroll reports which are now prepared monthly

Challenges:

- Current security situation made it impossible to provide OJT to the County
- Lack of some FF like Budget control book, FF 18 which have not been printed by the Government.
- Limited supervision of the county staff to do their work by the County Executive Director
- Staff are not committed to undertake their responsibilities

Priorities:

- Conduct OJT on Assets and Records management & filing system
- Support the approval of 2015/16 budget and the opening of Development Bank Account.
- Support the preparation of QBPRs and use of FFs & Charts of Accounts,
- Support updating Nominal roll and Payroll cleaning and recruitment to fill vacant positions
- Follow up with the SMoF to avail FFs to the County

Yambio county						
EU-TAPP support		Number of beneficiaries (people trained / supported)				
Total days in County	8		Total	8	Male	7
Last visit to County	21-29/9/15				Female	1
Staff Available		PFM Indicators		Payroll Indicators		
Executive director	✓	County has an approved annual budget	→	County has a fully separated payroll from state payroll	✓	
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓	
Planner	✓	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	✓	
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓			

X = NO

✓ = Yes

→ = Partially achieved / ongoing

Findings

- Assets register not in place
- Poor filing and records Management
- QBPRs for quarter 1 & 2 not submitted to CTMC
- Limited skills in the use of the charts of Accounts, recording financial forms,
- County operating only one Bank Account ie Operation
- Payroll reports not filed in the County
- Limited supply of FFs
- Payroll cleaning was in progress

Interventions & results

- Supported the CED, CHD and WASH to finalize and submitted their 2015/16 budget to the Planning Officer for consolidation. Being finalized by the Executive Director
- Supported the CED,CHE and WASH to finalize and submitted their QBPRs for quarter 1 & 2 to the Planning Officer for consolidation
- Followed up the generation of payroll reports which are now prepared monthly
- Followed up the opening of the Development Bank Account. To be opened

Challenges

- Poor working relationship especially at the County Head Quarters
- Absenteeism and lack of commitment especially the staff to undertake their responsibilities
- Limited supervision of the county staff to do their work by the County Executive Director
- Lack of some FF like Budget control book, FF 18 which have not been printed by the Government.
- Current security situation limited EU TAPP support to the County

Priorities:

- Conduct OJT on Assets and Records management & filing system
- Support the approval of 2015/16 budget and the opening of Development Bank Account.
- Support the preparation of QBPRs and use of FFs & Charts of Accounts,
- Support updating Nominal roll and Payroll cleaning and recruitment to fill vacant positions
- Follow up with the SMoF to avail FFs to the County

Central Equatoria State

KajoKeji County					
EU-TAPP support		Number of beneficiaries			
Total days in County	17 days	Total	49	Male	42
Last visit to County	18 th Sept			Female	7
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	→
Controller of accounts	✓	Country operates a bank account	✓	Nominal roll and single payroll for county staff prepared	→
Planner	✓	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	✓
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

X = NO

✓ = Yes

→ = Partially achieved / ongoing

At the start of the project the County faced numerous challenges including: budget was not approved on time and not in format; financial forms were not accurately filled, budget control book was not being used; quarterly budget performance reports were not compiled and submitted in the recommended formats; the nominal roll was not regularly updated; and payroll reports were not being submitted.

The TA team has thus provided on – job training and classroom trainings to 49 staff in the County for a sequenced duration of 17 days on among other key areas; compilation of budgets using the formats, use of financial forms, revenue collection and management procedures, payment process, financial reporting, compilation and updating of the nominal rolls and compilation and submission of monthly payroll reports.

Resultant from the above, the County was able to; compile and submit its budget in the recommended formats and in the agreed timelines, there has been improvement in use of financial forms, it has consistently compiled and submitted its financial reports on time and the recommended formats, the nominal roll was updated and submitted to SMoLPS and the County submits monthly payroll reports.

The above gains notwithstanding, the County still need additional support in: budget implementation (especially now that new grants were introduced in this FY); financial reporting (to further improve quality and sustain the progress); and training in payroll management among others. Additionally, there is need for more follow up to the County to ensure that the lessons learnt are sustained.

Morobo county					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	17	Total		Male	49
Last visit to County	25 th Nov			Female	9
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	→
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	→
Planner	✗	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	→
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

✗ = NO

✓ = Yes

→ = Partially achieved / ongoing

In the previous quarters we reported a number of challenges still existing in the county which included: the establishment officer is new and required orientation; financial reports not properly done especially the submissions from departments and the reports are not submitted on time; budget had not been finalized, payroll reports not submitted and nominal roll not updated. At the start of Q4 specifically, the County required additional support in budget execution and financial reporting.

Thus the TA team in quarter 4 organized and delivered a classroom training for 20 County Staff on budget execution including; revenue collection, cash management, payment processes and financial reporting.

As a result of the intervention undertaken in the 4th quarter and the previous quarters before, the County has gradually improved in financial reporting (submitted 2015/16 1st and 2nd QBPR that the compiled without support), financial forms are being consistently used and the process of updating the nominal roll was finalized.

To sustain the benefits however, in the coming quarter we shall continue to provide on job training to County staff on budget execution to ensure that the processes are followed and requisite forms are used. Additionally we shall organize a payroll training for County officials to enable them prepare their payrolls independently.

Yei River county					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	17	Total	70	Male	60
Last visit to County	23 rd Nov			Female	10
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	X	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	→
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	→
Planner	✓	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	X
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

X = NO

✓ = Yes

→ = Partially achieved / ongoing

In the previous quarters, the county faced challenges of; absence of the planner from the station; the county had failed to compile and submit quarterly BPR to the CTMC for all the previous quarters; it had not finalized compilation of its 2015/16 budget and had not updated its nominal roll among others. By the start of 4th quarter, the county was still facing great challenges in financial reporting, updating the nominal roll was still underway and many of the accounts staff required more training in budget execution.

The TA thus in the fourth quarter organized and delivered a classroom training for accounts staff on budget execution, provided further OJT on financial reporting and supported the establishment officer to finalize the process of updating the nominal roll.

From the above intervention, the county was able finalize updating the nominal roll and submitted it to the SMoLPS, it additionally compiled and submitted its 2015/16 1st QBPR to SMoLG.

In the coming quarter, the TA will provide more support in budget execution, training the establishment officer in payroll management and continue to support financial reporting.

Lainya County						
EU-TAPP support		Number of beneficiaries (people trained / supported)				
Total days in County	17	Total		52	Male	47
Last visit to County	27 th Nov				Female	5
Staff Available		PFM Indicators		Payroll Indicators		
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	→	
Controller of accounts	✗	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	→	
Planner	✓	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	→	
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓			

✗ = NO

✓ = Yes

→ = Partially achieved / ongoing

In the previous quarters, the county had a number of challenges including: the budgeted had been finalized using old ceilings of 2014/15; the nominal roll had not been updated; payroll reports were not being submitted to SMOPS; during financial reporting departments were not submitting narratives; the quarterly BPR submitted was not properly done. Particularly for Q4, a need for more training in budget execution, financial reporting and payroll management were identified.

The TA team hence organized a classroom trainings for accounts staff on budget execution and provided further OJT on financial reporting. From this intervention, the County staff have improved on use of the financial forms and they were able to compile and submit 2015/16 Q1 BPR without support.

To sustain the benefits realized, the TA team will continue to provide OJT to County staff in budget execution, train the establishment officer in payroll management and continue to support County staff in financial reporting.

Juba County					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	3	Total	35	Male	32
Last visit to County	7 th Oct.			Female	3
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	✓	County has an approved annual budget	→	County has a fully separated payroll from state payroll	✗
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	→
Planner	✓	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	✗
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	→		

✗ = NO

✓ = Yes

→ = Partially achieved / ongoing

The County is facing a number of challenges including; not finalizing the budget on time and in approved formats, non-submission of financial reports (though it submitted one for Q4, it was submitted very late and was not properly made, only reported on use of operation grant), the payroll is not completely separated from the State, nominal roll and payroll reports not submitted to SMoLPS.

In this quarter like the previous quarters the TA team has not had much intervention in the County as there still challenges in working with the County staff (they are still not receptive to CB intervention) this notwithstanding, the TA team followed up on the planning unit to finalize 2015/16 budget that was finalized though not submitted to the SMoLG.

In the coming quarter the TA team working with other Implementing partners in the State (especially LOGOSEED that will be working in Juba County) shall continue to devise strategies of working in the County in a friendlier environment.

Terekeka county					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	9	Total	37	Male	25
Last visit to County	8 th to 9 th June			Female	2
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	X	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	X
Controller of accounts	✓	Country operates a bank account	✓	Nominal roll and single payroll for county staff prepared	X
Planner	X	County codes all conditional grants correctly	X	Monthly county payroll reports (by sector) are submitted	X
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	→		

X = NO

✓ = Yes

→ = Partially achieved / ongoing

The County is facing numerous challenges including: lack of key staff (even available ones are not at station most of the time), the previous budget was compiled by the Commissioner who was also greatly involved in financial administration of the County, finance staff did not know operations of the bank, financial forms not seen (not used most of the time), quarterly reports and payroll reports not produced (in the previous quarter they only attached receipts) among others.

The TA team in the previous quarters supported the County on a number of areas including: OJT on budget preparation and financial reporting. The County was thus able to produce a budget but using ceilings of 2014/15 (this needs to be adjusted). In this quarter we were not able to visit the County for mainly two reasons which were: Insecurity on the roads; and there was changes in County administration.

This County still faces greater challenges in PFM and payroll management process than any County in the State thus time allowing we shall allocate more time for further capacity building to this County. The major challenge however is that the staff are not always at the station thus in many cases the County offices are empty thus affecting capacity building provision.

Warrap State

Tonj East county					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	15	Total		Male	51
Last visit to County	3/11/15			Female	0
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	→	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	→
Controller of accounts	✓	Country operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓
Planner	✓	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	→
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

X = NO

✓ = Yes

→ = Partially achieved / ongoing

Existing Gaps in Q4: The county finance unit is manned by a cashier with low capacity due to continued absence of the CoAs; The failure by the SMoF to provide the missing FFs (#65 & 76) has affected the financial reporting (QBPRs); Failure to use FF15 by rate collectors remains a big challenge to local revenue mobilization-reported cases of use of white papers and spending at source; the county lacks capacity to cost capital projects and carry out procurement under CDG due to lack of county engineer and nonexistence of procurement structures; the sector HoDs failed to account for operation grant as required in the QBPR due to poor budgeting of operation grant and lack of expenditure records; the oversight function by Legislative council and CTMC still weak-due to lack of facilitation to carryout field activities; the county still lacks a fixed assets register; the county is also faced with a big challenge of overstaffing

Activities implemented in Q1: County administrators assisted to produce their Q1BPR for FY 2015/16 and payroll reports, provision of OJT on budget execution focusing on gaps in CTMC feedback reports and updated M&E tool; supporting County administrators to complete and submit their annual budget 2015-16.

Registered outputs include: approved annual budget for FY 2015/16; Q1BPR for FY2015/16 produced, reviewed and submitted to LGB. Key challenges: The ED was recently appointed as SG for Gogrial State and the position is still vacant, county EO is still learning how to use the reporting formats for production of payroll reports; non procedural political interference (commissioners) in the implementation of the LG PFMM; failure by the MoFEP to produce FFs65 & 76; procurement structures not set up since CDG is not forthcoming; reluctance by trained LG staff to apply acquired skills especially in the following areas: preparing monthly bank reconciliations, maintaining a budget control book, putting in place a fixed assets register as well as correctly coding and recording of expenditure of OSR; lack of tools and equipment to enable the trained staff to apply what they have learnt and this has affected timely production of QBPRs since the planning unit lacks a computer; separation of staff due to split of Warrap state into (3) states has led to transfer of some LG staff to their state of origin, and the staffing situation will worsen after splitting the county into 3 new proposed counties. Next Quarter OJT priorities: budget execution-obtaining and use of FFs and budget control book, addressing CTMC recommendations and gaps in state M&E tool; OJT support to counties to produce their 2nd & 3rd QBPRs and monthly payroll reports; updating county strategic plan and preparation of the county plans and budgets for FY2016/17; coaching & supporting county finance and HoDs to prepare 2014/15 final accounts; Supporting SMoPS & counties to review organizational and establishment structures after creation of new states/counties; support county payroll staff in construction and updating of nominal roll and payroll in view of separation of staff; training of county payroll staff on SSEPS; and training of rate collectors on revenue collection, etc.

Gogrial East county					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	13	Total		Male	49
Last visit to County	16/11/15		49	Female	0
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	→
Controller of accounts	✓	Country operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓
Planner	→	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	✗
Establishment officer (payroll manager)	→	County submits quarterly budget performance report to CTMC	✓		

✗ = NO

✓ = Yes

→ = Partially achieved / ongoing

Existing gaps in Q4: There is limited capacity to produce financial and payroll reports due to the continued absenteeism of the county planner & establishment officer, County key departments not properly using and accounting for operation grant and OSR as shown in the QBPRs, lack of FFs #65, #17, #76, lack of capacity to cost capital projects and carryout procurement under CDG-no seconded engineer from the SMoL, there is poor coordination of county planned activities because of the non functionality of the EC, the oversight function by legislative council and CTMC is weak-there is no field facilitation budget, as well as reported cases of overstaffing (99) across grades and staff promotion without following right procedures.

Activities implemented in Q1: provision of technical assistance to County administrators to produce their Q1BPR for FY 2015/16 and payroll reports, provision of OJT on budget execution focusing on gaps in CTMC feedback reports and updated M&E tool; coaching and working with County administrators to complete and submit their annual budget 2015-16 as well as dissemination of the reporting format for final accounts-2014/15. Registered outputs include: formal approval of annual budget for FY 2015/16 by both the EC and LA; Q1BPR for FY2015/16 produced,

Challenges: The Acting EO is still learning how to compile monthly payroll reports and other payroll management issues; HoDs for health and water departments are faced with absorption challenges hence still finding difficulties in accounting for state transfers operating; lack of commitment by executive directors to implement agreed upon action plans e.g preparation of monthly bank reconciliations, fixed assets register and timely financial reports; use of budget control book, etc; continued lack of key FFs (#65&76) is hampering timely production of QBPRs; low OSR (ssp 102,460 collected in Q1) partly due to lack of trained rate collectors and inter-communal conflict with Gogrial West; non functionality of EC to consider financial reports before onward submission to SMoLG; the proposal to split the county into 4 new counties will further affect OSR, staffing levels, and organizational and establishment structures-already 6 LG staff were relocated to their state of origin due to splitting of Warrap State.

Priority OJT Activities for next Quarter:

- Supporting 2015-16 budget execution-obtaining and use of FFs & budget control book, preparing monthly bank reconciliation, and setting up a fixed assets register, addressing the CTMC recommendations, etc
- Assist counties to produce their 2015/16 second & third quarter budget performance reports as well as coaching them on preparing the 2014/15 final accounts
- OJT support to county administrators to update their strategic plan and start preparing the county plans and budgets for FY2016/17
- Coaching the county Ag.EO on payroll management issues including updating of nominal roll and keeping accurate staff records, and submitting monthly payroll reports, etc
- Training rate collectors on revenue collection, etc

Tonj North county					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	17	Total		Male	83
Last visit to County	05/1/15		84	Female	1
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	→
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓
Planner	✓	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	✗
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

X = NO

✓ = Yes

→ = Partially achieved / ongoing

Existing gaps in Q4: Delays in compiling the QBP reports; FFs #65, 17, & 76 still not used; reported cases of rate collectors using white papers instead of FF#15; County revenues not properly used and accounted for as evidenced by failure by county sector departments to account for operation grant; estimated costs for capital projects under CDG-there is no county engineer; political recruitment and staff promotion without following right procedures hence leading to overstaffing of (44) people.

Activities implemented in Q1: Coaching County finance staff in analyzing bank statements to track county conditional transfers, coaching county CoAs, planning officer and HoDs to prepare county BPR for Q1, Support to county administrators to complete and submit their annual budgets for FY 2015/16 to both EC & LA for approval, OJT to county EO on submitting monthly payroll reports as well as supporting the county finance staff to address gaps identified in the M&E tool and CTMC feedback report

Challenges: Frequent changes in top management (change of Commissioner & ED) greatly affected the pace of implementation of PFM reforms: manifested in delays in submission of financial reports-quarter budget performance, low OSR collections (ssp20,987vs218,629 for Q1) and lack of accountability for OSR outturn, lack of accountability for operating grant for Education, Health & Water departments among others; Lack of commitment by CoAs to maintain a budget control book, prepare timely financial reports, monthly bank reconciliations and fixed assets register as well as tracking state transfers of 1,116,621 ssp for service delivery unit under education department; MoFEP has failed to produce key FFs#65&76 critical for filling the QBPR template; reluctance of county EO to prepare monthly payroll reports and update staff files with requisite HR documents; transfer of 16 LG staffs (administration department) due to the creation of the new state, and the county staffing level will further be affected by the proposed splitting of the county into 4 new counties.

Prioritized OJT Activities for next Quarter: Support budget execution-proper coding and recording of OSR outturn, obtaining and using appropriate FFs and budget control book and monthly bank reconciliations; coach county finance staff to develop a fixed assets register; continued coaching of county finance staff, planning officers and HoDs to prepare their 2nd & 3rd quarter BPRs for FY 2015/16; coaching of county administrators to start preparing their annual plans and budgets for 2016/17; assist the county EO to prepare monthly payroll reports and keeping accurate staff records; in collaboration with SMoLPS&HRD train county payroll managers on preparing and updating nominal rolls and payroll in SSEPS I or II; technical support to state and county on transferring staff files; and organize a half day training workshop for the rate collectors

Tonj South county					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	13	Total		Male	67
Last visit to County	13/11/15			Female	0
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	→	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	→
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓
Planner	✓	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	✗
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

✗ = NO

✓ = Yes

→ = Partially achieved / ongoing

Existing Gaps in Q4: there is inadequate capacity in terms of staffing and skills (lack of professional and technical staff) in key PFM positions due to high labour turnover-existing vacant positions for the planner & CoAs, persistent lack of FFs #65, #17 & #76 and inaccurate use of FFs, local revenue not being properly coded, recorded and accounted for, the county administration did not transfer operation grant for health department for 5 months, the county lacks computers in both the finance and planning units and all finance staff lack computer skills, there is slow pace of application of acquired skills due to lack and/or inadequate academic qualifications/use of unqualified people who are appointed on political grounds-the former Commissioner appointed a cashier and made him a bank signatory instead of CoAs, and has excessive staffing of 55 people.

Activities implemented in Q1: Coaching of county administrators to produce their Q1BPR for FY 2015/16 and payroll reports, provision of OJT on budget execution focusing on gaps in the updated M&E tool and CTMC feedback report.

Challenges: Proper implementation of PFM reforms is undermined by interference from the commissioners-the current ED was fired by the commissioner without following procedures (EDs are job insecure across counties); the CoAs (new) and planner are still learning how to compile the QBPR; CoAs is also computer illiterate and the unit lacks a computer. Thus, changes in key PFM positions are slowing down the pace of realising the key expected PFM outputs. Mainly due to lack of staff commitment and lack of computers, the county is still experiencing challenges in budget execution and payroll management. The proposed splitting of the county into 4 new counties will automatically affect the staffing levels necessitating a review of the county organisational and establishment structures as well as constructing and updating of nominal roll and payroll, etc

Prioritized OJT Activities for next Q:

- OJT support to County administrators to produce and submit their 2nd & 3rd BPRs and monthly payroll reports
- Support budget execution-proper coding and recording of OSR outturn, obtaining and using appropriate FFs and budget control book, etc
- Support to sector HoDs to properly account for transfers operating and prepare the narrative reports for QBP reports
- OJT support to county finance staff & HoDs to prepare final accounts for FY2014-15,
- Train and coach the county administrators to develop a fixed assets register,
- Support to county finance staff to properly code and track all transfers and produce monthly and quarterly bank reconciliation statements.
- Coaching and supporting the county finance and planning officers and HoDs to address the recommendations in the feedback letter of the CTMC
- OJT support to county administrators to update their strategic plan and start preparing the county plans and budgets for FY 2016/17
- Training of rate collectors on revenue collection
- OJT support to county payroll managers to update the nominal roll, keep updated and accurate staffing records, and transferring staff files
- Etc

Twic county					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	20	Total	40	Male	40
Last visit to County	2/2/16			Female	0
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	→
Controller of accounts	✓	Country operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓
Planner	✗	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	✗
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

✗ = NO

✓ = Yes

→ = Partially achieved / ongoing

Gaps in Q4: County departments of administration, education, health and water not properly using and accounting for operation grant and OSR as evidenced in 4QBPR, CoAs lacks computer skills hence affecting timely production of reports, FFs#65 & 76 not available at the county, development and engraving of county assets still lagging behind due to lack of asset procurement records, there are (42) reported cases of excessive staffing contrary to the civil service Act. Above all, there is slow pace in application of acquired skills by LG staff.

Activities implemented in Q1:

Supported the county to complete the creation of a single county nominal roll covering all departments, and the splitting of the county payroll from state payroll as well as assisting the planner to improve on the quality of Q1BPR in collaboration with Cowater

Challenges: identified gaps as per CTMC review report for Q1 include: Tables 1a, 1b & 1c not filled due to lack of bank statements and records on cash in hand (county treasury chest); State transfer figure missing in table 2a, Block grant transfers of 219,762 ssp for Q1 not acknowledged under administration, planned activities implemented in Q1 not indicated for administration department, no accountability for OSR outturn as well as incorrect coding and recording of OSR, and reported conditional salary for administration is more than what is budgeted for the quarter (444,651 vs 336,597); the planner relocated to Tonj North county due to the 28 states re-alignment, other staff are expected to fall suit including the ED & CoAs since they are not sons of the soil; county finance and planning staff are unable to use the computers supplied by Logoseed due to lack of ICT skills. Further still, the splitting of Twic county into six counties-Ajak Kuac, Akoc, Aweng, Panwok, Turalei, and Wunrok (the former 6 payams) is likely to lead to revenue shortfalls, understaffing, etc. There will be need for review of organisational and establishment structures; recruitment and training of staff and/ or promotion of staff, construction and updating of nominal rolls and payrolls, and provision of equipment and tools.

OJT Priorities for Next Quarter: OJT support to county payroll managers on updating nominal roll and payroll, preparing monthly payroll reports, keeping accurate staff records/documents, and transferring staff files. In collaboration with Cowater support budget execution focusing on preparing monthly and quarterly bank reconciliation statements, obtaining and use of FFs and budget control book, preparing weekly treasury chest book balance report and monthly financial reports, coaching county administrators on preparation of the 2nd & 3rd QBPRs, setting up a fixed assets register among others

Gogrial West county						
EU-TAPP support		Number of beneficiaries (people trained / supported)				
Total days in County	16	Total		46	Male	45
Last visit to County	2/2/16				Female	1
Staff Available		PFM Indicators		Payroll Indicators		
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	→	
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓	
Planner	✓	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	✗	
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓			

✗ = NO

✓ = Yes

→ = Partially achieved / ongoing

Existing Gaps in Q4: Compilation of the quarterly budget performance reports is still problematic because of inadequate information on county receipts and payments since FFs 65 & 76 not being used, all the finance staff are computer illiterate and the acting planner is inexperienced; county revenues not properly used and accounted for-all county departments with operation grant were unable to account for it as evidenced in Q4BPR; coding, recording and accounting for OSR is still a big challenge due to political inference in the collection and management of OSR, rate collectors have not been trained on revenue collection and management procedures; fixed assets register and engraving of assets still pending, the HR unit lacks a computer and the EO is also computer illiterate with inadequate skills in nominal roll construction and updating. There is a problem of overstaffing at 35 people and cases of staff promotion without following right procedures- discovered during the nominal roll updating exercise.

Activities implemented in Q1: Supported the county to complete the creation of a single county nominal roll covering all departments, and the splitting of the county payroll from state payroll as well as assisting the planner to improve on the quality of Q1BPR in collaborating with Cowater

Challenges: Capacity gaps as per the CTMC feedback report for Q1:

- Tables 1a, 1b & 1c not filled due to lack of bank statements and records on cash in hand (county treasury chest)
- Block grant transfers of 243,531 ssp for Q1 not captured under administration hence under estimating state transfers
- No accountability for OSR outturn
- There is no accountability for operating grant for Water Department
- Relocation of (16) LG staff: (11) to Twic State and (6) to Tonj State in the process of separating state and county staff due to splitting of Warrap State.
- The proposal to split the county into (7) new counties from the nine payams will automatically affect the staffing levels and the resource envelope hence affecting service delivery

Key OJT priorities for next quarter:

- OJT support to county payroll managers on preparing monthly payroll reports, construction and updating of nominal roll and payroll;
- Provision of technical assistance to state and county on transferring staff files as well as supporting the EO to keep accurate staff records/documents
- In collaboration with Cowater support budget execution- proper coding and recording of OSR outturn using appropriate FFs, preparing monthly and quarterly bank reconciliation statements,
- OJT support to county finance staff & HoDs to prepare their 2nd & 3rd QBPRs & final accounts for FY2014-15,
- Train and coach the county administrators to develop a fixed assets register,
- Coaching and supporting the county finance and planning officers and HoDs to address the recommendations in the feedback letter of the CTMC
- OJT support to county administrators to update their strategic plan and start preparing the county plans and budgets for FY 2016/17
- Training of rate collectors on revenue collection

Lakes State

Awerial County					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	2	Total		Male	8
Last visit to County	4.8.15			Female	1
Staff Available		PFM Indicators		Payroll Indicators	
Executive Director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	✓
Controller of accounts	✓	Country operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓
Planner	✓	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	✓
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓	.	

X = NO

✓ = Yes

→ = Partially achieved / ongoing

Team Findings to-date:

The County has an approved annual budget for FY 2015/16. Started a fixed assets register, Quarterly Budget Performance reports are being produced; establishment structures reviewed and customized to meet the county needs, nominal roll constructed covering all sectors, county has separated its payroll from that of the state. The HRO and payroll analyst for the county were recruited.

Activities successfully implemented in this quarter

The cumulative number of county staff trained staff on PFM manual, HRD manual and Payroll still stands at 19. Key staff trained include; ED, HODs, Planners, Controller of accounts, HRO/Establishment officer and payroll analyst. These were supported through the LGQBPR template to produce Q 1, QBPR FY 2015/16 which was considered by the CTMC in November, 2015. County staff were offered OJT in applying correct forms and procedures of PFM in all transactions. In particular County Education and Health departments Directors specifically worked with project staff and SMoLPS&HRD to do nominal roll verification in an effort to complete split of the payroll. The county was supported on budgeting using the budget template and this enabled it to prepare its annual budget 2015/16 which was approved by executive council. The County was supported to follow up with the SMoLPS&HRD on the validation of the establishment structures and release of the exact wage bill to the county after the split. The team also communicated the CTMC concerns about financial reporting and accountability emanating from CTMC Quarterly review meeting held in August 2015.

What was interesting

The problem of Controller of Accounts (CoAs) was solved by the county recruiting both a new and young COAs and a cashier. Payroll analyst and HR Officer, reported for work.

What was problematic

The confusion resulting from the new alignment of regional governments has affected momentum which the LG gained from our intervention. This LG was meeting most of the PFM requirements. By end of January 2016 it had slipped, and failed to comply and produce Q2, BPR FY 2015/16. Allegiance is to new state which has been curved out of former Lakes. So could not produce a report to what is not there, waiting for eastern Lakes state CTMC they said.

Gaps to-date: No monthly payroll reports are being produced to SMoLPS&HRD, Local revenue is low and not mistakes in recording are still common, some finance forms # 18, 65 & 76 not being used; procurement structures not established; coding is not up to-date as per charts of accounts, low interest of county staff in following the finance and planning guides for good budget execution. Budget control book not used in any department. Communication within sectors and departments is still weak, HR practices are too weak, county has limited office tools and equipment especially computers, has very few computer literate staff.

OJT Priorities for the next quarter

Support the County staff to prepare and submit first quarter QBPR 2, FY 2015/16, support CADs to consolidate and operate the separated county payroll so that a single payroll system takes root. Support the county finance office to implement use of all financial forms, proper coding and tracking of all transfers due to the county. Induct new COAs, Cashier and HODs, administration on the key PFM issues in the Manual and on HRD Manual. Train Establishment officer and payroll analyst on preparation and submission of payroll reports, support implementation of CTMC recommendations, train on local revenue enhancement and management.

Cueibet County						
EU-TAPP support		Number of beneficiaries (people trained / supported)				
Total days in County	4	Total		10	Male	9
Last visit to County	15.9.15				Female	1
Staff Available		PFM Indicators		Payroll Indicators		
Executive Director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	✓	
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓	
Planner	✓	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	✗	
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓			

✗ = NO

✓ = Yes

→ = Partially achieved / ongoing

Cueibet County was visited once in this quarter

Team findings to-date:
The County has an annual budget for 2015/16, county produces QBPRs to SMoLG and CTMC, partially established a fixed assets register, expenditure items in the budget fairly coded, county nominal roll constructed covering all departments and updated for FY 2015/16, county establishment structures reviewed and validated by SMoLPS&HRD, HRO for the county seconded by the SMoLPS reported for work.

Activities Successfully Implemented:
Cumulatively, 22 County administration staff have been trained on PFM requirements using the PFM Manual, and on the LG HRD Manual. Among these, (4) staff from accounts section were offered OJT in applying correct forms and procedures of PFM. County HoDs especially health and education were trained on payroll, nominal roll construction and updating. Trained CHoDs on preparation of departmental budgets for the consolidated LG budget, and were able to produce the final annual budget FY 2015/16 Supported the county to identify staff of education and health for inclusion on the payroll. This lead to completion of the split of the payroll. The County was supported to produce Q1, QBPR FY 2015/16 which was reviewed by the CTMC in November 2015. The county was supported to follow up on the formal transfer of split payroll by demanding staff files of Education and Health departments. Disseminated CTMC's concerns on the submitted QBPRs specific to Cueibet county.

What was problematic
Establishment Order No 36 elevated Cueibet county to a State called Gok. Much as it is celebrated here, it presents a lot of challenges to PFM implementation as it is not clear how the state and county payrolls will be handled unless more counties are carved out of present Cueibet. It has also created anxiety among capable staff to lobby for appointment in state departments; this will leave vacancies in the county. People we have trained all this long may take up different roles, not related to PFM. The confusion and anxiety of new alignment of regional governments had resulted into stopping some activities eg cuibet has refused to produce Q2 of the QBPR FY 2015'16. Even if they did it who will receive it and review it?. Lakes state is no more. Staff availability all the time at the county HQs to execute work and participate in PFM training would be a problem even we had gone there, they are busy lobbying for positions in the new state.

Current gaps include: limited capacity in consistently making correct financial records and reporting, tracking the transfers due to the county in time, management of local revenue, over expenditure due to insecurity and overemployment of unclassified staff, not using budget control book in all departments; limited use of financial forms e.g. FF# 18, 65 & 76; lack of procurement structures; no routine assets maintenance plan; monthly payroll reports not produced and sent to SMoLPS&HRD. No office tools and equipment like computers and printers.

OJT Priorities for the Next Quarter
Support the county staff to prepare and submit second quarter QBPR, 2015/16, support the county to work with state on the new budget. Support CAD to maintain a separate county payroll, support the county finance officers to properly code and track all transfers due to the county, roll out the HRD Manual to CADs, support establishment of procurement committee, improve communication between county departments and state including disseminating and discussing official letters from National level Ministries and LGB. Support the establishment of CTMC for Gok stste, induct CTMC to provide oversight function, train on local revenue enhancement and management.

Rumbek Centre County					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	4	Total	10	Male	9
Last visit to County	27.11.15			Female	1
Staff Available		PFM Indicators		Payroll Indicators	
Executive Director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	✓
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓
Planner	✓	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	✗
Establishment officer /payroll manager	✓	County submits quarterly budget performance report to CTMC	✓		

X = NO

✓ = Yes

→ = Partially achieved / ongoing

Rumbek Centre County was visited twice between the months of October and December, 2015.

Team findings to-date:

County has an annual budget for FY2015/16; using well PFM reporting formats; coding correctly most of the transactions and transfers, reports on local revenue. QBPRs produced, nominal roll constructed covering all sectors and county establishment structures finalized. County payroll is split from the state. County has established a Fixed Assets Register, has focal person for procurement, Planning Unit has functional tools like computer, printer and generator donated by Oxfam.

Activities successfully implemented this quarter

cumulatively, 24 county administration staff were trained on PFM manual, payroll using LG HRD Manual. Payroll management took center stage where emphasis was on completing the nominal roll construction and updating especially departments of education and health. Reporting templates were shared and county was able to produce Q1, QBPR FY 2015/16 and was considered by the CTMC in November 2015. Training on PFM, LG was able to produce the annual budget 2015/16. Follow up on the submitted reviewed structures and nominal roll to SMoPS&HRD for validation. We continued to disseminate concerns from CTMC previous meetings about the QBPR.

What was interesting

County still lacks clear boundaries with the Town Council; own local revenue collection areas not clear from those of the TC, e.g. markets and taxi parks. Planning officer is committed and has become a mentor to other staff especially Rumbek North staff when they need support and we are not available. However, the confusion and anxiety of new alignment of regional governments had resulted into failure to produce Q2 of the QBPR FY 2015'16. By January there was no Lakes state, LG and CTMC to receive QBPR

Gaps include: low capacity is still in the finance section; management of financial information still has gaps, local revenue records wanting, budget control book not used by an department; finance forms # 18, 65 & 76 not used, no assets maintenance plan, county monthly payroll reports not produced to SMoLPS&HRD. Trucking of transfers due to the county from SMoF is not done, limited computer skills to key staff.

OJT Priorities for the next Quarter

Support the county staff to prepare second quarter QBPR FY 2015/16, the county to execute the budget well, support CAD to manage the separated county payroll, support the county finance officers on coding and tracking of all transfers due to the county, support the establishment of procurement committee, roll out the HRD Manual to CADs, train on local revenue enhancement and management. Collaborate with other CB providers in conducting trainings especially HPF and LOGOSEED.

Rumbek North County						
EU-TAPP support		Number of beneficiaries (people trained / supported)				
Total days in County- in RCC	4	Total		8	Male	8
Last visit to County	9.3.15				Female	0
Staff Available		PFM Indicators		Payroll Indicators		
Executive Director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	✓	
Controller of accounts	✓	Country operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓	
Planner	✗	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	✗	
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓			

✗ = NO

✓ = Yes

→ = Partially achieved / ongoing

Rumbek North County cannot be visited till now due to insecurity. It is supported from the State Capital Rumbek, three (3) OJT support meetings were held in the months of November - January, 2016.

Team findings to-date:

County has a budget for FY 2015/16, produces QBPRs, establishment structures constructed developed nominal roll pending approval by SMoLPS&HRD, payroll split from that of state completed. HRO for the county recruited.

Activities successfully implemented this quarter

Cumulatively, the number of county staff trained on PFM and payroll rose to 24. Among them, were staff from accounts section, these were trained in applying correct forms and procedures of PFM in all transactions. EO and payroll analyst were trained on nominal roll construction, payroll analysis and reporting. County staff supported to understand reporting formats to produce Q1, QBPR FY 2015/16, Trained on budget preparation which resulted in the LG production of the annual budget 2015/16. CTMC concerns on the QBPR to this county were disseminated to a meeting with ED and other staff.

What was problematic

Staff recruited or seconded to the county does not want to work there, for there is no accommodation or houses to rent. The County HQs are not connected to Mobile telephone services and internet services.

Gaps include: controller of accounts still doubles as a planner, low capacity of financial reporting, budgeting execution common practices not followed, QBP reports produced still have gaps particularly quality. There is virtually no local revenue collection; coding of items as per charts of accounts is poor, county expenditure is too much on administration and insecurity (spending on security). No budget control book being used by any department; many finance forms not used i.e. # 18, 65 & 76; procurement structures not in place; no fixed assets register, monthly payroll reports are not produced and submitted to SMoLPS&HRD. Limited office space, lack of office tools and equipment like solar, THURAYA, computers and printers, no computer literate personnel.

OJT Priorities for the next Quarter

Support the county staff to prepare and submit second quarter QBPR, 2016/16, support the county to execute better the budget FY 2015/16, support CAD to manage the separated payroll, support the county staff on accounting codes tracking of all transfers due to the county, train on key areas of the LG HRD Manual to CADs. Disseminating and discussing CTMC feedback issues on QBPRs, and other official letters from National level Ministries and LGB.

Yirol East County					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	5	Total		9	Male
Last visit to County	6.8.15				Female
Staff Available		PFM Indicators		Payroll Indicators	
Executive Director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	✓
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓
Planner	✓	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	✗
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

✗ = NO

✓ = Yes

→ = Partially achieved / ongoing

Yirol East County was not visited in this quarter. However, Planner and Controller of Accounts came to project office for support, discussions and OJT were provided.

Team findings to-date:

The County has an annual budget for FY 2015/16 approved. Has customised establishment structures and HRO for the county recruited. Nominal roll constructed, separated the county payroll from that of the state. Partially established a fixed assets register, produces QBPRs, expenditure items in the budget correctly coded as per charts of accounts,

Activities successfully implemented this quarter

Staff trained in PFM and payroll management rose to 24 in this quarter. Among them, (4) staff from accounts section who included; CoAs, cashier, director of accounts, were offered OJT in applying correct forms and procedures of PFM and (4) staff (HRO, planner, payroll manager/EO, Payroll Analyst, inspector) were trained on payroll, nominal roll construction and updating, payroll management and reporting. Trained on use of the reporting templates, and LG produced Q1, QBPR FY 2015/16, produced the annual budget FY 2015/16. The County was supported to follow up staff files transmission especially of Education and Health from state level. Disseminated CTMC concerns to LG QBPRs.

What was problematic

Incessant unexplainable expenditures on source from local revenue by the county on the pretext to fighting insecurity by the office of the commissioner. The confusion resulting from the new alignment of regional governments had affecting momentum that had been picked by this LG in meeting all the PFM requirements. By end of January 2016, Q2, BPR FY 2015/16 was not produced. Allegiance is to new state which has been declared. Lakes state CTMC is no more.

Gaps include: records management is still weak, departments not keeping the budget control book; finance forms # 18, 65 & 76 not being used, limited local revenue sources, procurement structures not in place, no assets maintenance plan, county monthly payroll reports not being produced. County lack office tools and equipment e.g. computers and printers, solar system and internet especially in finance and administration departments.

OJT Priorities for the next Quarter

Support the county staff to prepare and submit second quarter QBPR, 2015/16, support the county to execute the budget for FY 2015/16, support CAD to manage the separated county payroll for a single payroll of the county, support finance staff to properly code and track all transfers due to the county, train on a few areas of the LG HRD Manual to HoDs . Support the oversight function of CTMC in this county through providing feedback from CTMC, train on local revenue enhancement and management. Collaborate with other CB providers in conducting trainings especially HPF.

Wulu County					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	5	Total	9	Male	8
Last visit to County	14.9.15			Female	1
Staff Available		PFM Indicators		Payroll Indicators	
Executive Director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	✓
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓
Planner	✓	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	✗
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	→		

✗ = NO

✓ = Yes

→ = Partially achieved / ongoing

Wulu county was visited twice in the ending quarter times between the months of October - December 2015.

Findings/Status to-date:

County has approved annual budget for FY 2015/16. LG has partial fixed assets register, QBP reports produced; county establishment structures reviewed, nominal roll constructed and submitted to SMoLPS&HRD and validated.

Activities successfully implemented this quarter

Cumulatively, 25 county administration staff were trained on PFM requirements using the PFM Manual. Among them, (2) staff from accounts section were offered OJT in applying correct forms and procedures of PFM and (2) on payroll, nominal roll construction and updating. County supported to produce Q1, QBPR FY 2015/16 (now by COWATER/LOGOSEED), preparation and production of the annual budget FY 2015/16. Follow up support continued on budget implementation; mainly to HoDs and sections. The joint team of TA raised CTMC concerns with the LG as well as stressing county obligations in reporting correctly all revenues and expenditures.

What was Interesting

Wulu County is under direct support of LOGOSEED project. There is close working relations with the PFM expert from COWATER with EU-TAPP Project State Team criteria. The county is responding very well, more support is needed to the CoAs, planer and HOD. The problem is that the county has failed to produce Q2, of the QBPR due to new alignment in the regional governments.

Gaps include: low capacity of the finance and planning staff in financial reporting and budgeting, coding is not as per chart of accounts, limited local revenue, not keeping the budget control book; finance forms # 18, 65 & 76 not being used; procurement structures not in place; no asset routine assets register, no assets maintenance plan. There is mismatch between salary transfers and what was received by the county. The county and state payrolls not fully separated and monthly payroll reports are not produced. Inadequate office space, tools and equipment like solar system, computers, printers and internet. Limited records management and computer skills among staff.

OJT Priorities for the next Quarter

Work with LOGOSEED to support the county staff to prepare and submit first quarter QBPR, 2015/16, support the county to complete the budget for FY 2015/16 after the release of the ceilings by the state. Support CAD to follow up with SMoLPS& HRD managing the separated payroll and account for salary transfers, roll out the HRD Manual to CADs and training on SSEPS I, support improvement of inter and intra communication across departments including disseminating and discussing official letters from National level Ministries and LGB. Collaborate with other CB providers in conducting trainings especially HPF and LOGOSEED.

Yirol West County (LOGOSEED)						
EU-TAPP support		Number of beneficiaries (people trained / supported)				
Total days in County	4	Total		8	Male	8
Last visit to County	8.8.15				Female	0
Staff Available		PFM Indicators		Payroll Indicators		
Executive Director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	✓	
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓	
Planner	✓	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	✗	
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report CTMC	✓			

✗ = NO

✓ = Yes

→ = Partially achieved / ongoing

Yirol West county was not visited in this quarter, EO, ED, Planner managed to visit our project office in Rumbek and we supported them together with COWATER PFM trainer.

Team findings to-date:

Key positions filled, county has approved annual budget for FY 2015/16, procurement structures are in place and functional. LH has fixed assets register, Produces QBP reports. Payroll separated from that of the state and covers departments, establishment structures customised, nominal roll constructed and Coding of expenditure items is according to the chart of accounts. Human resource Officer (HRO) for the county reported for work.

Activities successfully implemented:

Working with LOGOSEED, (8) staff were trained on PFM Manual, LG HRD Manual and applying the correct forms and procedures. Cumulatively 20 staff have been supported on planning and budgeting to produce the county draft annual budget FY 2015/16. OJT on QBPR template to produce quarter 1 of 2015'16 budget performance report to CTMC. Supported the county to follow up on the staff files of education and health separated from the state.

What was interesting

Local revenue sources being competed for with the state revenue collectors. Existing solar panel enough for office work non-functional due to lack of assets maintenance plan and funding. Yirol West is now under the new state of Eastern Lakes, this new administrative arrangement has caused some confusion in reporting the short run besides anxiety among staff.

Gaps include: departments including accounts not keeping the budget control book; finance forms # 18, 65 & 76 not being used; bloated county payroll under grade10 resulting in big wage bill, monthly payroll reports not produced. Inadequate office tools and equipment like computers, printers and internet. Lack of staff with computer and records management skills.

Key OJT support activities for next quarter

Work with LOGOSEED in supporting county staff to prepare and **submit second quarter BPR, 2015/16.**

Work with LOGOSEED to support the county to execute correctly the budget for FY 2015/16.

Work with LOGOSEED to train LG staff on revenue enhancement skills.

Work with LOGOSEED in supporting the finance officers to properly track all transfers due to the county.

Train the county on the HRD Manual particularly to CHoDs.

Rumbek East County (LOGOSEED)					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	4	Total 7		Male	7
Last visit to County	2.9.15			Female	0
Staff Available		PFM Indicators		Payroll Indicators	
Executive Director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	✓
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	✓
Planner	✓	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	✗
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

✗ = NO

✓ = Yes

→ = Partially achieved / ongoing

Rumbek East County was not visited this quarter.

Team findings to-date:
 County has approved an annual budget for FY 2015/16, procurement is functional, fixed assets register is in place. Expenditure items in the budget are correctly coded as per charts of accounts. QBP reports produced on time; Establishment structures customised, nominal roll constructed, pay roll separated from that of the state, HR officer and a payroll analyst recruited.

Activities successfully implemented this quart:
 Working with LOGOSEED, HoDs (7) were trained on PFM Manual and applying the correct forms and procedures. Cumulatively, 21 staff were trained on planning and budgeting and were able to produce the county budget FY 2015/16. Working with LOGOSEED, trained CAD staff on the QBPR template to produce quarter 1 budget performance report to CTMC. FY 2015/16. Together with LOGOSEED, raised awareness on CTMC to LG staff. And gave them feedback from the CTMC review meeting of August 2015, Supported the county to follow up with the SMoLPS & HRD on the validation of structures, nominal roll and transfer of county staff from state departments of health and education.

What was interesting
 HRO/EO and Payroll analyst took up their offices. The payroll is no longer being managed by the Executive Director and Controller of Accounts.

Gaps include: low capacity of finance and planning staff, limited local revenue sources, departments not keeping the budget control book; limited use of finance forms i.e. FFs # 18, 65 & 76; no assets maintenance plan; monthly payroll reports not produced. Inadequate office tools and equipment like computers, printers and internet especially in the finance and administration department. Computer skills and records management.

Key OJT support activities for next quarter
 Work with LOGOSEED in supporting county staff to prepare and submit second quarter QBPR FY 2015/16.
 Work with LOGOSEED to support the county to execute the budget properly.
 Work with LOGOSEED to support county finance officers to track all transfers due to the county.
 Work with to disseminate all official letters from National level Ministries and LGB to the LG.
 Work with SMoLPS/HRD to train new staff on LG HRD Manual
 Raise awareness on the oversight role of function of CTMC.

Northern Bar el Ghazal State

Aweil North County					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	12	Total		Male	32
Last visit to County	2611/2015			Female	1
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	→
Controller of accounts	✓	Country operates a bank account	✓	Nominal roll and single payroll for county staff prepared	→
Planner	✓	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	→
Establishment officer (payroll manager)	✗	County submits quarterly budget performance report to CTMC	✓		

✗ = NO

✓ = Yes

→ = Partially achieved / ongoing

The actual findings: The 3rd QBPR grant transfer figures from sector ministries do not correspond with the transfers made by SMOF, No block & CDG transfer had ever been made to counties; No County Legislative Council established to approve budget. Fixed asset register and the nominal roll were not in existence yet, No bank reconciliation were being undertaken at county level and Finance forms 18,19, 40, 39 65 and 67 were not available at the county level. Block transfers to Counties has been summed up to meet state salary payments for County Admin staff. The two Establishment officers we trained are not found at the work duty station and the county has a very effective Executive Director in place.

The main activities undertaken up to date: The activities undertaken included OJT on filing information in the LG budgeting template in accordance with LGPFM manual, Distribution of LGPFM manual, county baseline data validation .The Controller of Accounts was given OJT on coding and the use of budget control book.

OJT on preparation of 3rd QBPR & submission to the CTMC, OJT on preparation of 4th QBPR & submission to the CTMC members trained to monitor county transfers in collaboration with STM .OJT on 2015-16 budget preparation; Training of 2 Establishment Officers (Payroll Managers) on nominal roll and payroll preparation. Distribution of LG HRM manual. OJT on finalising 2015-16 budget ,OJT on finalizing county nominal roll for all county departments and OJT on preparation of 1st QBPR for 2015/2016

The Key Achievement for the period: The County was able to produce and present the 3rd QBPR in time to SMLOG for onward forwarding to CTMC for discussion. Two Establishment Officers (Payroll Managers) identified and trained to manage the payroll roll function of the county. Preparation for 2015-16 budget completed and the county now approved budget.

County Planning officer now able to preparation budgets with minimal supervision for EU –TAPP staff team of NBGS. Supporting documents are now being attached when making requisition for payments in the county. The county was able to produce 4th QBPR. The County now has updated nominal roll for all departments in both hard and soft copies and the county was able to prepare 1st QBPR;

The main gaps: The County Legislative Council not established to approve County plans & budgets; the county payroll function are still being handled at the state level by SMOF, No committed Establishment officers at the county level.

Key priorities:

Update Nominal roll for all county departments to incorporate staff changes that may have come in as a result of Creation of 28 states. Putting a lot of Emphasis on use of finance forms, Follow up with SMO LPS & HRD on the separation of county and state payroll. Put in place updated fixed asset register.

Aweil West County					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	13	Total		Male	32
Last visit to County	24/11/2015			Female	0
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	→
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	→
Planner	✓	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	→
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

X = NO

✓ = Yes

→ = Partially achieved / ongoing

The actual findings: The 3rd QBPR grant transfer figures from sector ministries do not correspond with the transfers made by SMOF, No block & CDG transfer had ever been made to counties; The Commissioners is responsible in directing budget expenditures and controls the chest especially for CAD. No County Legislative Council established to approve budget. Fixed asset register and the nominal roll were not in existence yet, No bank reconciliation were being undertaken at county level and Finance forms 18,19, 40 ,39 65 and 67 were not available at the county level. Block transfers to Counties has been summed up to meet state salary payments for County Admin staff. County planning officer Lacking computer skills and hence takes long time to produce required reports. The county has junior staff acting as the Executive Director with no previous training on Administration matters

The main activities undertaken up to date: This included OJT on filing information in the LG budgeting template in accordance with LGPFM manual, Distribution of LGPFM manual, county baseline data validation The Controller of Accounts was given OJT on how to prepare bank reconciliation, coding and the use of budget control book.

OJT on preparation of 3rd QBPR .4th QBPR for 2014/15 & 1st QBPR FOR 2015/16. CTMC members trained to monitor county transfers in collaboration with STM .OJT on2015-16budget preparation; Training of 2 Establishment Officers(Payroll Managers) on nominal roll and payroll preparation. Distribution of LG HRM manuals. OJT on finalising 2015-16 budget . OJT on finalizing county nominal roll for all county departments and OJT on preparation of 1st QBPR for 2015/2016

The Key Achievement for the period: The County was able to produce and present the3rd QBPR in time to SMLOG for onward forwarding to CTMC for discussion. Two Establishment Officers (Payroll Managers) identified and trained to manage the payroll roll function of the county. The county was able to produce 4th QBPR; Preparation for 2015-16 budget completed and the count nowhas an approved budget.County now has updated nominal roll for administration department. County managed to purchase Lap Top for its planning officers. The County now has updated nominal roll for all departments in both hard and soft copies and the county was able to prepare 1st QBPR

The main gaps: There is no procurementofficeremployed yet and the County Legislative Council not established to approve County plans & budgets; The county payroll function are still being handled at the state level by SMOF, Fixed assets register not in existence and accounting transaction not being properly coded. Lack of comport equipment for use by the establishment officers.

Key priorities: Update Nominal roll for all county departments to incooperate staff changes that may have come in as aresult of Creation of 28 states. Putting a lot of Emphasis on use of finance forms, Follow up with SMO LPS&HRD on the separation of county and state payroll. Put in place updated fixed asset register.

Aweil Centre County						
EU-TAPP support		Number of beneficiaries (people trained / supported)				
Total days in County	13	Total		23	Male	23
Last visit to County	30/112015				Female	0
Staff Available		PFM Indicators		Payroll Indicators		
Executive director	X	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	→	
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	→	
Planner	✓	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	→	
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓			

X = NO

✓ = Yes

→ = Partially achieved / ongoing

The actual findings: The 3rd QBPR grant transfer figures from sector ministries do not correspond with the transfers made by SMOF, No block & CDG transfer had ever been made to counties; The Commissioners is responsible in directing budget expenditures especially for CAD. No County Legislative Council established to approve budget. Fixed asset register and the nominal roll were not in existence yet, No bank reconciliation were being undertaken at county level and Finance forms 18, 65 and 67 were not available at the county level. County still operates in a coordination office hired in Aweil Town other than in the County HQs. Block transfers to Counties has been summed up to meet state salary payments for County Admin staff. The county has no Executive Director but Junior staff is Acting as the Executive director

The main activities undertaken up to date: OJT on filing information in the LG budgeting template in accordance with LGPFM manual, Distribution of LGPFM manual, county baseline data validation and OJT on budget Execution, including how to fill accounting information in finance forms.

OJT on preparation of 3rd QBPR & submission to the CTMC, OJT on preparation of 4th QBPR & submission to the CTMC .CTMC members trained to monitor county transfers in collaboration with STM .OJT on2015-16budget preparation; Training of 2 Establishment Officers(Payroll Managers) on nominal roll and payroll preparation. Distribution of LG HRM manuals. OJT on finalising 2015-16 budget , OJT on finalizing county nominal roll for all county departments and OJT on preparation of 1st QBPR for 2015/2016

The Key Achievement for the period: County accounting staff now making use of form number 39 to record transaction. The County was able to produce and present the3rd QBPR in time to SMLOG for onward forwarding to CTMC for discussion. Two Establishment Officers (Payroll Managers) identified and trained to manage the payroll roll function of the county. The county was able to produce 4th QBPR. Preparation for 2015-16 budget completed and the county now has an approved budget. The County now has updated nominal roll for all departments in both hard and soft copies and the county was able to prepare 1st QBPR.

The main gaps: There is no procurement officer employed yet; The County Legislative Council not established to approve County plans & budgets; the county payroll functions are still being handled at the state level by SMOF, Fixed assets register not in existence and accounting transaction not being properly coded.

Key Priorities: Update Nominal roll for all county departments to incooperate staff changes that may have come in as aresult of Creation of 28 states. Continue with OJT on Coding and Putting a lot of Emphasis on use of finance forms, Follow up with SMOFPS&HRD on the separation of county and state payroll. Put in place updated fixed asset register.

Aweil South County					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	12	Total		Male	29
Last visit to County	18/11/2015			Female	0
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	X	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	→
Controller of accounts	✓	Country operates a bank account	✓	Nominal roll and single payroll for county staff prepared	→
Planner	✓	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	→
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

X = NO

✓ = Yes

→ = Partially achieved / ongoing

The actual findings: The 3rd QBPR grant transfer figures from sector ministries do not correspond with the transfers made by SMOF, No block & CDG transfer had ever been made to counties; The Commissioners is responsible in directing budget expenditures especially for CAD. No County Legislative Council established to approve budget. Fixed asset register and the nominal roll were not in existence yet.

No bank reconciliation were being undertaken at county level and Finance forms 18,19, 40 ,39 65 and 67 were not available at the county level. Block transfers to Counties has been summed up to meet state salary payments for County Admin staff. The county has no Executive Director and the county planning officers ia acting as the Executive Director, The Establishment officer trained by EU-TAPP project is able to prepare county Nominal Roll.

The main activities undertaken up to date:

included OJT on filing information in the LG budgeting template in accordance with LGPFM manual, Distribution of LGPFM manual, county baseline data validation and OJT on budget Execution, including how to fill accounting information in finance forms.

OJT on preparation of 3rd QBPR & submission to the CTMC, OJT on preparation of 4th QBPR. CTMC members trained to monitor county transfers in collaboration with STM .OJT on2015-16budget preparation; Training of 2 Establishment Officers(Payroll Managers) on nominal roll and payroll preparation. Distribution ofLG HRM manual. OJT on finalising 2015-16 budget and OJT on finalizing county nominal roll for all county departments and OJT on preparation of 1st QBPR for 2015/2016

The Key Achievement for the period: The County was able to produce and present the3rd QBPR in time to SMLOG for onward forwarding to CTMC for discussion. Two Establishment Officers (Payroll Managers) identified and trained to manage the payroll roll function of the county. The county was able to produce 4th QBPR. Preparation for 2015-16 budget completed and the county now has an approved budget.County now has updated nominal roll for administration department. The Establishment officer trained by EU-TAPP project is able to prepare county Nominal Roll. The County now has updated nominal roll for all departments in both hard and soft copies and the county was able to prepare 1st QBPR.

The main gaps: There is no procurement officer employed yet and the County Legislative Council not established to approve County plans & budgets; the county payroll function is still being handled at the state level by SMOF. Lack of computer equipment for use by the establishment and county planning officers.

Key priorities: Update Nominal roll for all county departments to incooperate staff changes that may have come in as aresult of Creation of 28 states. Continue with OJT on Coding and Putting a lot of Emphasis on use of finance forms, Follow up with SMOFPS&HRD on the separation of county and state payroll. Put in place updated fixed asset register.

Aweil East County					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	12	Total	33	Male	33
Last visit to County	20/11/2015			Female	0
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	✗
Controller of accounts	✓	County operates a bank account	✓	Nominal roll and single payroll for county staff prepared	→
Planner	✓	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	✗
Establishment officer (payroll manager)	✗	County submits quarterly budget performance report to CTMC	✓		

✗ = NO

✓ = Yes

→ = Partially achieved / ongoing

The actual findings: The 3rd QBPR grant transfer figures from sector ministries do not correspond with the transfers made by SMOF, No block & CDG transfer had ever been made to counties; No County Legislative Council established to approve budget. The Commissioner determines issuance of finances and controls the chest. Fixed asset register and the nominal roll were not in existence yet, No bank reconciliation were being undertaken at county level and Finance forms 18, 65 and 67 were not available at the county level. Block transfers to Counties has been summed up to meet state salary payments for County Admin staff. The finance staff at county level is not using all the required finance forms for recording transactions. This one of the counties that was made a state on its own, the County has an Executive Director who is acting. The experienced and Skilled payroll manager who was trained by EU-TAPP Project was transferred and he is no longer in the county.

The main activities undertaken up to date:

included OJT on filing information in the LG budgeting template in accordance with LGPFM manual, Distribution of LGPFM manual, county baseline data validation ,The Controller of Accounts was given OJT on how to prepare bank reconciliation, coding and the use of budget control book. OJT on preparation of 3rd QBPR & submission to the CTMC, OJT on preparation of 4thQBPR,CTMC members trained to monitor county transfers in collaboration with STM .OJT on 2015-16 budget preparation; Training of 2 Establishment Officers(Payroll Managers) on nominal roll and payroll preparation. Distribution of LGPFM & LG HRM manuals. OJT on finalising 2015-16 budget.

The Key Achievement for the period: County accounting staff now making use of form number 39 but other finance forms not being used to record transaction. Two Establishment Officers (Payroll Managers) identified and trained to manage the payroll roll function of the county. The county was able to produce 4th QBPR; Updating of nominal rolls is in progress. Preparation for 2015-16 budget completed and the county now has an approved budget, which was approved by the County Executive Council. The County now has updated nominal roll for Education ,Water,and Health departments but the nominal roll for Administration department is partially acheived. The county was able to prepare 1st QBPR.

The main gaps: There is no procurement officer employed yet and the County Legislative Council not established to approve County plans & budgets. The county payroll function is being handled at the state level by SMOF. The most experienced and qualified establishment officer was transferred to state line ministry leaving the county with only unqualified staff establishment officer.

Key priorities: Update Nominal roll for all county departments to incooperate staff changes that may have come in as a result of Creation of 28 states. Continue with OJT on Coding and Putting a lot of Emphasis on use of finance forms, Follow up with SMO&HRD on the separation of county and state payroll. Put in place updated fixed asset register

Western Bar el Ghazal State

Wau county					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	10	Total	15	Male	13
Last visit to County	12 th Jan 2016			Female	2
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	✓
Controller of accounts	✓	Country operates a bank account	✓	Nominal roll and single payroll for county staff prepared	→
Planner	✓	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	✓
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

X = NO

✓ = Yes

→ = Partially achieved / ongoing

What were the findings on the ground?

- Improvement in the preparation of Financial reports for example QBPR are now being prepared consistently
- The county agricultural staff are paid by the State ministry of Agriculture
- The county has fully time planning officer and controller of accounts already trained in PFM
- All county heads of departments have copy of approved county plans and budget of 2015/2016
- The county staff demonstrated knowledge in PFM in their day to day function
- Financial forms F65 and 76 are still missing
- Procurement and stores management function is still not in place
- Insecurity in the county hence staff relocated temporarily in the headquarters

What activities were implemented by the team successfully?

- Supported the preparation of the 1st and 2nd quarterly budget performance report
- Prepared the county for the knowledge sharing and planning workshop
- Reviewed with the county heads of departments the budget performance reports and supported them in analysing of the report
- Reminded the county heads of departments and staff about the reporting requirements by the CTMC
- Supported the CTMC to analyse the county reports (QBPR) and payroll and prepared their reports for the final quarter of the financial year 2014/2015 and have them supported to the Local government board

What gaps still exist?

- Procurement and contract management not yet established
- Revenue Management is still work in progress
- Financial reporting needs mores training
- Management of assets and stores need to be strengthened
- Financial Report analysis and writing a lot more support is still needed
- Budget execution is still a challenge

Which actions/ priorities are identified for the next period / what are you going to work on?

- Continue with training of financial reports preparation
- Support the CTMC by training them in the areas of their TOR and financial report analysis including payroll
- Continue to build capacity in LG PMF due to changes that have emerged as a result of creation of 28 States
- Support the creation of procurement unit in the county
- Train and support the revenue collection at the county by training the rate collectors on revenue management and recording
- Strengthen budget execution trainings
- Continue with the on the job training
- Train the county councillors and commissioner on the overview of LG PFM , Interim Procurement regulation 2006 of the Republic of South Sudan ,HRM and the Local government act 2009

Raga county					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	9	Total	10	Male	10
Last visit to County	15 Jan 2016			Female	
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	✓
Controller of accounts	✓	Country operates a bank account	✓	Nominal roll and single payroll for county staff prepared	→
Planner	✓	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	✓
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

X = NO

✓ = Yes

→ = Partially achieved / ongoing

What were the findings on the ground?

- Improvement in the preparation of Financial reports for example QBPR are now being prepared consistently
- The county agricultural staff are paid by the State ministry of Agriculture
- The county has fully time planning officer and controller of accounts already trained in PFM
- All county heads of departments have copy of approved county plans and budget of 2015/2016
- The county staff demonstrated knowledge in PFM in their day to day function
- Financial forms F65 and 76 are still missing
- Procurement and stores management function is still not in place
- Insecurity on the way to Raga county, that made it hard for us to go back to Raga except train the few key staff who are at coordination office

What activities were implemented by the team?

- Supported the preparation of the 1st quarterly budget performance report
- Prepared the county for the knowledge sharing and planning workshop
- Reviewed with the county heads of departments the budget performance reports and supported them in analysing of the report
- Reminded the county heads of departments and staff about the reporting requirements by the CTMC
- Supported the CTMC to analyse the county reports (QBPR) and payroll and prepared their reports for the final quarter of the financial year 2014/2015 and have them supported to the Local government board

What gaps still exist?

- Procurement and contract management not yet established
- Revenue Management needs much more support to the rate collectors
- Financial reporting is not consistency , delay in preparation
- Management of assets and stores
- Financial Report analysis and writing needs more training to the key decision makers
- Budget Execution needs more training

Which actions/ priorities are identified for the next period / what are you going to work on?

- Continue with training of financial reports preparation
- Support the CTMC by training them in the areas of their TOR and financial report analysis including payroll
- Continue to build capacity in LG PMF due to changes that have emerged as a result of creation of 28 States
- Support the creation of procurement unit in the county
- Train and support the revenue collection at the county by training the rate collectors on revenue management and recording
- Strengthen budget execution trainings
- Continue with the on the job training
- Train the county councillors and commissioner on the overview of LG PFM , Interim Procurement regulation 2006 of the Republic of South Sudan ,HRM and the Local government act 2009

Jur River county					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	7			Male	12
Last visit to County	13Jan 2016	Total	15	Female	3
Staff Available		PFM Indicators		Payroll Indicators	
Executive director	✓	County has an approved annual budget	✓	County has a fully separated payroll from state payroll	✓
Controller of accounts	✓	Country operates a bank account	✓	Nominal roll and single payroll for county staff prepared	→
Planner	✓	County codes all conditional grants correctly	✓	Monthly county payroll reports (by sector) are submitted	✓
Establishment officer (payroll manager)	✓	County submits quarterly budget performance report to CTMC	✓		

X = NO

✓ = Yes

→ = Partially achieved / ongoing

What were the findings on the ground?

- Improvement in the preparation of Financial reports for example QBPR are now being prepared consistently
- The county agricultural staff are paid by the State ministry of Agriculture
- The county has fully time planning officer and controller of accounts already trained in PFM
- All county heads of departments have copy of approved county plans and budget of 2015/2016
- The county staff demonstrated knowledge in PFM in their day to day function
- Financial forms F65 and 76 are still missing
- Procurement and stores management function is still not in place
- Insecurity on the way to Raga county, that made it hard for us to go back to Raga except train the few key staff who are at coordination office

What activities were implemented by the team?

- Supported the preparation of the 1st quarterly budget performance report
- Prepared the county for the knowledge sharing and planning workshop
- Reviewed with the county heads of departments the budget performance reports and supported them in analysing of the report
- Reminded the county heads of departments and staff about the reporting requirements by the CTMC
- Printing and the distribution of the 2015/2016 approved budget to all heads of departments including the county commissioner
- Supported the CTMC to analyse the county reports (QBPR) and payroll and prepared their reports for the last quarter of the financial year 2014/2015 and have them supported to the Local government board

What gaps still exist?

- Procurement and contract management not in place
- Revenue Management needs a lot more support to the rate collectors
- Financial reporting is not yet to the required standard, there is delay in reporting
- Management of assets and stores needs to be strengthened
- Financial Report analysis and writing, interpretation of financial reports needs more training
- Budget execution needs more training

Which actions/ priorities are identified for the next period / what are you going to work on?

- Continue with training of financial reports preparation
- Support the CTMC by training them in the areas of their TOR and financial report analysis including payroll
- Continue to build capacity in LG PMF due to changes that have emerged as a result of creation of 28 States
- Support the creation of procurement unit in the county
- Train and support the revenue collection at the county by training the rate collectors on revenue management and recording
- Strengthen budget execution trainings
- Continue with the on the job training and mentorship
- Train the county councillors and commissioner on the overview of LG PFM, Interim Procurement regulation 2006 of the Republic of South Sudan, HRM and the Local government act 2009

Jonglei State

Bor County					
EU-TAPP support		Number of beneficiaries (people trained / supported)			
Total days in County	1	Total	3	Male	3
Last visit to County	15.11.15			Female	0
Staff Available		PFM Indicators		Payroll Indicators	
Executive Director	√	County has an approved annual budget	→	County has a fully separated payroll from state payroll	√
Controller of accounts	√	Country operates a bank account	√	Nominal roll and single payroll for county staff prepared	√
Planner	√	County codes all conditional grants correctly	→	Monthly county payroll reports (by sector) are submitted	√
Establishment officer (payroll manager)	√	County submits quarterly budget performance report to SMoLG & CTMC	→	.	

X = NO

√ = Yes

→ = Partially achieved / ongoing

Bor County was visited once in the ending quarter on 15th November, 2015.

Findings to-date:

The County has an approved annual budget for FY2015/16. Quarterly Budget Performance reports are produced; nominal roll updated covering all sectors except education.

Activities successfully implemented in this quarter:

Focus in this quarter was on supporting Executive Director, planner, Controller of Accounts, payroll/establishment officers to do their work well. Explaining the ceilings supporting the county HODs on budgeting using the budget template to produce the budget for FY 2015/16 and guiding the executive to approve it. Supporting the county to produce quarter 1, QBPR FY 2015/16 for the CTMC consideration.

What was problematic

CTMC has not been able to sit to review the QBPRs of Q4 FY 2014/15 due to recent changes in regional administration (new states). OJT to key staff use correct forms and procedures of PFM in all transactions like finance staff and HoDs has not been fully provided.

Gaps to-date: Local revenue is low and not fully or properly recorded; the demarcations for Bor Municipality are still a problem and affect revenue collection. Records management is inadequate, budget control books not used by any department; Monthly payroll reports produced to SMoLPS&HRD. County has limited tools and equipment in like computers.

OJT Priorities for the next quarter

Support the County staff to prepare and submit second quarter QBPR, FY 2015/16, support the county to execute well the budget for FY 2015/16, strengthen county payroll management. Support the county finance office to properly code and track all transfers due to the county. Raise awareness about CTMC roles and obligations of the county to CTMC

Updates on other Counties

2. Twic East County

LG administration re-established and functional, all departments have returned to Hqs to work. The County has an annual budget for FY 2015/16. QBP report of quarter 4 FY 2014/15 and Q1 FY 2015/16 were produced. County payroll is partially separated from state, nominal roll in place covering all sectors except education. Payroll reports are produced to SMoLPS&HRD.

3. Duk County

LG administration re-established and functional, all departments have returned to Hqs to work. The County has an annual budget for FY 2015/16. QBP report of quarter 4 FY 2014/15 and Q1 FY 2015/16 were produced. County payroll is partially separated from state, nominal roll in place covering all sectors except education. Payroll reports are produced to SMoLPS&HRD.

Counties of Akobo, Ayod, Fangak, Nyirol, Pig and Uror shifted their operational bases to state capital Bor. Operate through coordination offices in state capital Bor. They all have annual budgets for FY 2015/16. Payrolls are partially separated from that of state, nominal rolls not updated. Monthly payroll reports are produced to SMO LPS, but their credibility is questionable. However, they do not produce Quarterly Budget Performance reports save for Quarter 4 FY 2014/15.

What was interesting?

The above five of the six counties previously displaced to Bor, have been divided in two new states announced recently by the President. However, both human and physical assets have not yet been moved to state capitals of Ayod and Akobo respectively. For Pig County, it was transferred to a new state whose capital is in Malakala.

Pibor and Pachala Counties – these are now under a new administrative arrangement called Boma state. The old Jonglei is no more.

Annex 3: Minutes of the EU-TAPP Project Steering Committee

Meeting of the EU TAPP Project Steering Committee

Date: 11 December 2015
Time: 11.00 am – 1:30 pm
Venue: MoFEP Board Room

Minutes

Members Present

- | | |
|--|--------------|
| 1. Ocum Genes Karlo, Ag.D/G Budget, MoFEP | - Chair |
| 2. Martin Maciek, Director Planning & Capacity Building, LGB | - Member |
| 3. Mubarak Bol, Representing DG Payroll, MoLPS&HRD | - Member |
| 4. Don Seufert, Team Leader EU-TAPP | - Ex-Officio |

Others Present

1. Gabriel Dayre, Project Manager, EU-TAPP, EU Delegation
2. Martin Wabwire, BSI MoFEP Advisor
3. Francis Nyanzi, Key PFM Expert, EU-TAPP
4. Godfrey Ezati, Key Payroll Expert, EU-TAPP

Agenda

1. Opening
2. Fourth Quarterly Progress Report
3. A.O.B.

Opening

The chairman welcomed all present and called the meeting to order at 11:15 to receive EU-TAPP's 4th Quarterly Progress Report. The Chairman requested the Team Leader proceed with his briefing of the committee on 4th quarter activities.

Presentation of EU TAPP Quarterly Progress Report for August 2015 - Oct 2015

EU TAPP's Team Leader summarized key highlights during the fourth quarter noting Q4 progress, updated results of the County Dashboards, progress realized toward project logframe indicators, challenges, and activities anticipated for the next quarter for discussion with the steering committee.

Q4 Summary

Primary emphasis during the quarter was support of state and county 2015/16 budget preparation once budget ceilings were released in early September. EU-TAPP's state teams travelled to Juba and participated in the national state budget workshop organized by MoFEP. EU-TAPP's national team assisted with preparing presentation content for the workshop. The team leader updated the steering committee on the progress made on the state-level budget workshops.

The quarter saw six of the seven non-conflict state plus Jonglei completing state budget workshops. Western Equatoria was unable to hold its state budget workshop due to insecurity in several counties plus in Yambio, the capitol. Counties showed good progress with 34 of 46 counties having completed preparing their FY 2015/16 budgets. County Councils approved 24 county budgets so they could be forwarded to state government. 42 of the 46 counties in non-conflict affected areas submitted quarterly budget performance reports to their respective County Transfer Monitoring Committee (CTMC). This reflects the continued emphasis EU-TAPP has made on county reporting on transfers received and on the oversight and monitoring role of CTMCs.

EU-TAPP's team leader noted nonetheless some challenges experienced during the quarter. For example the Lakes SMoF has delayed release of county budget ceiling even though there is no change from FY 2014/15. The same issue occurred in the previous year resulting in delays in the eight counties being able to finalize their budgets without EU-TAPP intervention. Changes in caretaker governors and state councils of ministers also affected the ability of states to convene state-level budget workshops after the national level budget workshop in Juba in early September. Some states such as WBG have devoted the majority of its chapter 2 budget to the Office of the Governor and state council of ministers to be used for discretionary spending. Several states appear to be approaching budget preparation as "status quo" ignoring the rather dire revenue forecast, rather than considering critical decisions needed to have enough funds to cover FY 2015/16.

There was increased media visibility for the state budget workshops. Jonglei's state budget workshop was reported by VOA and Gurtong Online News. South Sudan TV sent a video journalist and broadcast a report the evening the state budget workshop concluded.

There were two innovations introduced by EU-TAPP that were discussed during the steering committee meeting. A grants-tracking tool has been implemented in Western Equatoria that is showing promise. It was piloted in Nagero and Tomburu counties and has resulted in funds that were previously being diverted for other than their intended use being returned to the counties. In Warrap the project has introduced a CTMC feedback mechanisms whereby the committee provides written feedback to counties on their quarterly budget performance reports and the counties are to respond. This is strengthening the oversight of Warrap's CTMC and its function with the counties and Executive Directors.

The team leader also noted operational challenges with the closure of other projects such as HSSP, staff turnover in the Knowledge Management Advisor and the departure of the Communications and Media Advisor. Shortages of US dollars, the increasing cost of fuel, and air travel now being limited to UNHAS since commercial carriers are rarely operating. The WES team was temporarily relocated to Juba due to insecurity in Yambio during the quarter, but returned before the start of the next quarter.

With respect to CTMCs, it is anticipated the target of establishing and making the CTMCs functional will likely to be met in the 7 non-conflict affected states.

Also during the quarter EU-TAPP's state teams completed updating the baseline assessment of county PFM and payroll performance and the county dashboards were also updated for the quarter.

Summary of Logframe Indicator Progress

The affect of the Presidential order creating 28 states and directions to state and county staff to return to their county of origin is uncertain, but it may well impact on EU-TAPP's progress against logframe targets. As of Q4 the project reported:

- It is unlikely EU-TAPP will achieve 100% correct application of all forms and procedures by the end of the project. All 46 counties from the non-conflict affected states have been trained on the proper use of finance forms and PFM procedures in the LG PFM. Correctly using the right form is an ongoing challenge as is accurate recording.
- 38 counties have an approved FY 2015/16 budget request.
- The target of 60% of all counties submitting Quarterly Budget Performance Reports is likely in the non-conflict affected states. As of the end of Q4 42 counties were submitting their QBPRs.
- It also appears likely the project target will be achieved by the end of the project for conditional transfers being monitored by CTMCs in all the 7 non-conflict affected states. Currently, all 7 state CTMCs are conducting monitoring of conditional transfers to the counties through the review of QBPRs with 3 of these CTMCs are conducting spot checks and county field visits. However the impact of the creation of 28 new states and therefore potentially 28 new CTMCs may change the ability of the project to meet it's original target.
- It is unlikely that the target of having all counties uploading payroll reports to www.sseps.org will be archived by the end of the project.
- It is unlikely all 46 counties in the non-conflict affected states will be submitting their QBPRs within 30 days after the end of the quarter. Counties are increasingly submitting their QBPRs within 30 days, but meeting the target of all 46 is unlikely given the insecurity occurring in WES and some of Lakes counties.
- It is unlikely that all 46 counties will submit annual financial accounts for FY 2014/15 within 3 months after the close of the fiscal year.
- It is likely that by the end of the project CTMCs will be established and functional in at least the 7 non-conflict affected states. CTMCs have already been established in all the 7 states and in Jonglei.

- The agreement on standard national operating procedures for CTMCs has been completed and achieved

The chairman of the steering committee thanked the team leader for his briefing on the project and asked committee members if there were any questions.

A.O.B

The chairman then requested steering committee members submit comments on the quarterly report for the 4th quarter by the end of the week. With no further deliberations the meeting was adjourned by 1:30 PM.

No further comments were submitted by the end of the week.

Annex 4: National knowledge sharing workshop report

A national knowledge-sharing workshop was held in December 2015 to share with other donors, implementing partners, and stakeholders from MoFEP, Local Government Board, and MoLPS&HRD the knowledge and lessons produced by EU-TAPP particularly through its states teams on both non-conflict and conflict-affected jurisdictions. Thereafter in January and February 2016 state-level knowledge sharing workshops were held in Torit, Juba, Rumbek, Wau, Kuajok, and Aweil for county and state officials.

The national workshop highlighted the use of the LG PFM manual as a common standard for PFM capacity building and increased reliance upon OJT versus instructor-led, classroom style training. The national workshop presented an array of knowledge products produced by EU-TAPP such as the County Dashboards, EU-TAPP Potential one-pagers, state lessons learned, and quarterly results from updating the M&E tool. Innovations such the grants tracking tool introduced in WES and the Warrap CTMC feedback mechanism were shared. The afternoon session concluded with a panel discussion on the continuum of PFM knowledge and capacity provided through GATC, EU-TAPP, and LOGOSEED.

State teams shared lessons learned.

1. **Lesson:** Staff availability is a challenge affecting counties in South Sudan. Key staff may not be posted to a county, or staff may be posted; but don't show up for work and counties must use those present to accomplish the work; or if they are at work they are resistant to learning how to adhere with the LG PFM manual and properly performing their jobs. Approaches introduced by EU-TAPP's CES team are illustrative of knowledge generated to address issues of staff availability and developing county PFM capacity.
 - a. Training staff who are present at their job in performing tasks of other positions may be expedient for getting a task done, it is not a sustainable alternative however to filling and training key county positions such as Executive Director, Planner, Controller of Accounts, HR Officer, etc.
 - b. Training senior staff to perform responsibilities of staff that are absent increases their PFM functional and procedural knowledge
 - c. Involving state focal points and continuously engaging staff resisting training and their peers can mitigate their lack of cooperation
2. **Lesson:** Using the LG PFM manual as a common standard, ensured county staff across a state received the same knowledge. OJT soon after instructor-led training served to mitigate differences in staff absorptive capacity and ensure what was learned was put into practice.
3. **Lesson:** Increased use by counties of proper financial forms strengthens quarterly budget performance reporting. Strengthened quarterly reporting enhances other functions of LG public financial management.
4. **Lesson:** Focusing first on updating nominal rolls is essential to splitting county from state payrolls and migrating clean data to the SMOPS for SSEPS II reforms. Using a "lead from the front" approach whereby EU-TAPP's state team devised and implemented a consistent process, nominal rolls for all 10 WES counties was realized. Process consistency is a key. Additionally involving staff from different levels of government ensured maximum cooperation, plus the state

team's proximity to state and county government created trust. In WES it was achieved starting with:

- a. Line ministry payrolls and a soft copy of the SMOPS nominal roll to construct draft county nominal rolls for each department
 - b. County Heads of Departments and Establishment Officers involved to review and further refine the nominal roll county department by county department
 - c. A designated SMOPS focal point assigned
5. **Lesson:** Updating baseline assessments quarterly serves to chart progress as well as flag remaining gaps. Use however of County Dashboards updated quarterly parallel to an M&E tool give a level of “granularity” or local context that may be missed with a more traditional assessment approach. Using a more limited number of indicators like key staff available and basic PFM (reporting on planning and budget execution and CTMCs) and payroll indicators, the County Dashboards provided a snapshot each quarter for each of the 46 counties in non-conflict affected states and Bor County in Jonglei, plus a short paragraph on activities carried out and next steps in the quarter ahead. County Dashboards were also a knowledge management tool shared more broadly at the national-level knowledge sharing workshop last December as well as state-level lessons learned workshops.
6. **Lesson:** Piloting of a grant-tracking tool for selected WES counties resulted in improved timeliness of remitting the grants, greater consistency in the amounts being remitted, less likelihood of transfers being diverted for other than their intended use, and an overall improvement in the reporting and accountability for grants. Introducing the grant-tracking tool to all counties increases their ability to track county transfers from state government and for CTMCs to monitor both the transfer to counties as well as their budget expenditures afterwards.
7. **Lesson:** Three critical steps for creating data migration readiness for SSEPS II were identified working with the SMOPS in Lakes and NBG:
- a. *Data preparation.* Understanding and agreeing on which data is relevant for payroll, assessing it's quality, identifying the sources of this information and templates
 - b. *Data cleansing.* To improve data quality, proficient checking of the data to pick up on data issues at each iteration, verify and complete all gaps including correcting errors, updating information, eliminating data silos to achieve a degree of accuracy of the data
 - c. *Business process mapping.* Mapping the end-to-end process which will in turn provide business rules for mapping the data to user roles and access rights in SSEPS II. To improve core business processes in specific areas that will deliver the greatest benefit to the payroll functions at all levels of Local Government in RSS, including by resolving current gaps in functionality and/or user understanding where necessary
8. **Lesson:** Use of a “champions” or community of practice approach may be needed to develop the capacity of State Ministries of Public Service in payroll management so they can support SSEPS II reform readiness at county and state MDA levels. A champion approach involves transferring skills to more than one responsible DG or focal point within SMOPS to be responsible for initiating payroll management reforms and thereby help instill organizational ownership of not just the automation side of SSEPS II, but also the readiness measures such as data preparation, data cleansing, and BPR.
9. **Lesson:** Functioning and sustainable County Transfer Monitoring Committees are essential to basic accountability for grant transfers to counties. Seven CTMCs plus one in Jonglei were established and supported through EU-TAPP over the past 13 months. Basic steps needed for

a CTMC to function and sustain were identified through EU-TAPP using the NBG CTMC⁵ as illustrative:

- a. Working with the Office of the Governor, MoFEP, and SMoLG to ensure persons appointed to the CTMC meet the requirements outlined in the Terms of Reference for County Transfer Monitoring Committees
- b. Sensitizing and training CTMC members on the role and functions of a CTMC including how to organize and conduct a meeting, taking meeting minutes, and the relationship of CTMCs to the State Transfer Monitoring Committee and its State Mentoring Team
- c. Providing technical support on analysing county QBPRs and monthly payroll reports
- d. Sensitizing CTMC members to the types of transfers counties receive
- e. Managing the secretariat function of a CTMC
- f. Holding regular meetings at least every month or quarter
- g. Sustaining the CTMC in state government by creating and finding a budget for its meetings and basic functions, and
- h. Sending timely reports to the LG Board for review

10. Lesson: Written comments and feedback from a CTMC to counties about their quarterly budget performance reports can enhance the oversight function carried out by a CTMC. Written CTMC feedback to counties help to reinforce CTMC training about its functions as well as how to review county budget performance for the quarter. The CTMC feedback process resulted in quality improvements for Warrap counties where it was piloted for Q4 2014/15 reports. Nonetheless continue technical support to CTMCs is needed to sustain the feedback process and reinforce the Committee's QBPR analytical and report writing skills.

11. Lesson: Collaboration with other implementing partners serves to minimize duplication, leverage limited resources, and share information. This is especially so for state field offices. For example in WBG our state team collaborates with HPF and GESS plus LOGOSEED to carry our respective PFM strengthening activities. Health Pooled Fund and EU-TAPP have worked together on payroll management and PFM systems. EU-TAPP participated with HPF in reviewing annual county health plans. With GESS the state team shares information on monitoring capitation grants. All three IPs participated in EU-TAPP's state-level lessons learned workshop in January 2016. Focal points from SMoF, SMoLG, and SMoPS have also been instrumental in fostering collaboration with other IPs. Focal points liaise between state sector ministries and their three key administrative ministries. The net result of collaboration and consultation between EU-TAPP, other IPs, and the focal points is functioning capacity building platform in WBG.

⁵ NBG County Transfer Monitoring Committee was the most recent one established March 16, 2015 by an Establishment Order issued by the then Minister of Local Government, Hon. Adub Achier Dut, Ref: RSS/NBGS/AMOLG/MO/1.A.1.

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