

# THE GOVERNMENT OF PUNTLAND



## –Synthesis Report – Annual Assessment of MCs and PMs - PUNTLAND

**REVISED EDITION**

CONDUCTED BY: PIDAM UNIVERSITY – BOSASO - PUNTLAND



MINISTRY OF INTERIOR, LOCAL GOVERNMENTS AND RURAL DEVELOPMENT – PUNTLAND

(NOVEMBER 2015).

## Table of Contents.

1. INTRODUCTION.....	6
a. Background of the assessment.....	6
I. Objectives of LG Annual Performance Assessment.....	6
II. Assessment tool used; .....	7
b. Timing and duration of the assessment;.....	7
c. Assessment process across the LGs;.....	7
d. Process challenges and mitigation measures .....	8
i. Challenges:.....	8
ii. Mitigation Measures;.....	10
e. Any proposed improvement on the LG PAM. ....	10
2. SUMMARY RESUTS OF THE MCs;.....	10
3. SUMMARY SCORES OF PMs;.....	11
4. Presentation and Analysis of the Overall Assessment Results;.....	13
I. Major findings, achievements and challenging areas;.....	13
III. Explanation of the differences between the LGs; .....	15
III. Explanation of the possible cause(s) of the existing situation/ performance and differences; .....	21
IV. Discussion on the current situation in light of the previous assessment (for the second LG PA). ....	22
5. Summary of Capacity Building Requirements and need for follow-up. ....	28
6. Recommendations and Way Forward; .....	32
Annexes; .....	34
Annex 1. List of people met in all districts. ....	34
Annex 2. List of Documents Consulted in all districts. ....	38
Annex 3. Assessment Calender.....	44
Annex 4. Gallery; Pictures taken during the assessment. ....	45

**Abbreviations and acronyms;**

<b>LG:</b>	<b>Local Government</b>
<b>MCs:</b>	<b>Minimum Conditions</b>
<b>PMs:</b>	<b>Performance Measures.</b>
<b>MoI:</b>	<b>Ministry of Interior.</b>
<b>UNCDF:</b>	<b>United Nations Capital Development fund</b>
<b>PAM:</b>	<b>Performance Assessment Manual.</b>
<b>PIDAM:</b>	<b>Puntland Institute of Development Admin</b>
<b>AG:</b>	<b>Accountant General</b>
<b>BIMS:</b>	<b>Business Information Management systems</b>
<b>MoF</b>	<b>Ministry of Finance</b>
<b>VDC:</b>	<b>Village Development Committee</b>
<b>AT:</b>	<b>Assessment Team</b>
<b>SG:</b>	<b>Secretary General.</b>
<b>NGOs:</b>	<b>Non-Government Organizations.</b>

**Acknowledgements;**

Firstly, we acknowledge PIDAM University for hosting the induction workshop for the Assessment Team (AT) and other preparations that preceded the Minimum Conditions and Performance Measures Assessment for 2015. We are also grateful to the Ministry of Interior (MoI), Puntland, for its overarching technical assistance and timely supervision and ensuring that the AT adhered to the assessment guideline throughout the assessment. We also recognize the Presence of officials from the MOI during the entire assessment period which contributed to the effective implementation of the assessment and the subsequent reporting of the outcomes.

We thank the Mayors of the Seven districts assessed (Bosaso, Gardo, Garowe, Galkayo, Jiriban, Eil and Banderbaila) who arduously committed to the smooth execution of the assessment process. Specials thanks go to the district's department officers and employees for ably facilitating the assessment process.

Last but not least, we appreciate the leadership and oversight role being played by MOI and the funding agency (UNCDF) which has been instrumental in the effective and timely implementation of the assessment.

Regards,

Assessment Team

PIDAM UNIVERSITY.

## **Executive Summary;**

The Local Development Fund (LDF) is a performance-based grant system that was established through an inter-ministerial collaboration of the Ministry of Interior (MOI) and the Ministry of Finance (MOF) under the government of Puntland with technical support of the United Nations Joint Program on Local Governance and Decentralized Service Delivery (JPLG) for Somalia, as well as Puntland.

In this year (2015), both Minimum conditions and Performance Measures has been modified and improved in order to help the piloting the overall intergovernmental fiscal transfer system intended to improve the financing, functioning and delivery of services by the LGs, and determine the access to and allocation of the LDF over the next two years (2016 and 2017).

PIDAM University implemented the annual assessment in 2014 for all the participating the districts. During this assessment all the target people were met and all the necessary documents were obtained and reviewed. Among the documents reviewed are: income and expenditure statements, ledger accounts, minutes of the meetings, payroll sheets, attendance sheets, contracts, appointment letters, job descriptions, personnel register, bank statements and bank deposits slips, DDF, annual plans and budgets approval, approval of the projects and completion certificates.

Furthermore, the assessment team conducted a field visit and interviewed members of the Village Development Committees and members of Local Non-Governmental Organizations to verify citizen participation that important for fostering decentralized service delivery.

In this year's Assessment, all the districts met all the minimum conditions apart from indicator # 5 (which is based on the newly adapted LDF system that was not applied this year). Eyl and Gardo district were the best performing districts according to the assessment findings. Bayla, Garowe and Galkacyo also performed well and got relatively high scores. Jariiban district and Bosaso district were of the least performing districts. This could be partly being attribute to the unprecedented dismissal of councilors and appointment of interim mayors and administrations for a period of three months.

Areas that districts performed generally well included Procurement, Planning and Budgeting, Project execution capacity and fund absorption. Gaps found include internal auditing, Asset management, transparency and monitoring and evaluation.

## 1. INTRODUCTION.

### a. Background of the assessment.

PIDAM in conjunction with Puntland Ministry of Interior and UNCDF has been implementing the Annual Performance Assessment of Local Governments since 2013. Unlike the past, the AT used the revised and newly adopted LG Performance Assessment Manual.

Local Government Performance Assessments were introduced in Puntland when the Local Development Fund (LDF) was initiated under the Joint Programme for Local Governance and Decentralized Service Delivery (JPLG). For the Local Government (LGs) to receive the LDF, they have to meet minimum conditions that ensure the well-functioning of the district council. In addition, 50% of the LDF was allocated across LGs based on the results of the performance assessment as a mechanism of rewarding LGs that perform well.

The Local Development Fund (LDF) is a performance-based grant system that was established through an inter-ministerial collaboration of the ministry of interior and the ministry of Finance under the government of Puntland with technical support of the United Nations Joint Program on local governance and service delivery (JPLG) for Somalia.

The LDF is connected to the performance assessment of districts that is measured by indicators for Minimum Conditions (MCs) and Performance Measures (PMs). In order to determine the districts that qualify to access the LDF each year, the Ministry of Interior (MOI) with support from JPLG/UNCDF organizes and manages an Annual Assessment to determine the districts that have the capacity to manage development funds and therefore eligible to access the LDF Grants.

The MCs are aimed at ensuring that LDF funds transferred to Local Governments are used effectively and efficiently, with integrity, accountability and in a sustainable manner. In 2014/15 assessment year, there were 6 (six) Minimum Conditions that each district should meet in order to be eligible for Local Development Funds.

The PMs were intended to provide incentives for improving service delivery, governance and resource management. The PMs is based on 16 performance indicators according to the revised assessment manual. (Indicator # 17 and #4 were not considered in this assessment). The assessment of PMs is undertaken in order to recompense those districts that have performed well by rewarding them and to penalize those that did not perform well i.e. those that have failed to achieve the agreed minimum score in the annual performance assessment.

Therefore, this LG Performance Assessment builds on the systems that have been implemented in Puntland as well as international experiences and good practices in the implementation of performance- based grant systems. It is developed as an LDF tool but it is anticipated that lessons learned will be used to institutionalize the system as a Government of Puntland system that can be applied to all LGs countrywide.

#### **I. Objectives of LG Annual Performance Assessment.**

*The objectives of the LG performance Assessment are to:*

- a) Ensure that sufficient safeguards are in place to handle discretionary development funds;
- b) To determine the LGs that have sufficient safeguards to manage discretionary development funds and therefore qualify to access the grants/LDF;
- c) Enhance the LG legal compliance; the LG performance assessment verifies the compliance of LGs to the provisions of the laws;
- d) Ensure more efficiency in the LG's operations: The use of the LG performance assessment system results to allocate the LDF provides incentives for adhering to good practices in local government administration, resource management and service delivery;
- e) Improve institutional capacity and performance: The results of the LG performance assessment help the LGs to identify functional capacity gaps and serves as the major input into the LG capacity strengthening plans and activities;
- f) Contribute to the general monitoring and evaluation (M&E) system of LGs.

## **II. Assessment tool used;**

The team used the revised Performance Assessment Manual which has clear indicators and score guidelines that helped the Assessment Team to strictly follow the guidelines in the manual. In conducting the assessment, the AT used Mock/Internal Assessment report of each district, documentary review, Visit to the Notice Board, Video show, interview with Village Development Committee members, Members from NGOs, key informant Interviews and Focus Group discussions.

This exercise is a highly technical process which is conducted based on the manual developed by the Ministry of Local Government in conjunction with United Nations Capital Development Fund (UNCDF). To ensure credibility and objectivity of the exercise, a team of supervisors from the senior level of the Ministry of Interior participated in the field assessment. Their role was to oversee the Assessment Team's daily work in each district and to ensure the districts' adherence to the Assessment guidelines, indicator checklists and time-frames so as to ensure that the objectives of the Assessment exercise are achieved.

### **b. Timing and duration of the assessment;**

The assessment duration for each LG was two days. Usually the assessment would start at 7:30am and end at 4:30pm in all districts. The exercise was launched in Bosaso district on 10<sup>th</sup> October and Ended in Bayla 1<sup>st</sup>- November - 2015. (*The assessment schedule is presented in annex 1.*) Assessment took 24 days in total, including 14 working days in the districts, 8 travel days and 3 off-days.

### **c. Assessment process across the LGs;**

To ensure maximum preparations in all the districts, the AT would contact the district through E-mail and sometimes through telephone in advance in order to make them well informed. This action increased the readiness of the districts and forestalled complaints of not being informed on time. As a result, the assessment opened with good number of participants which varied from district to district. For instance, in most cases the participants included the Mayor, executive secretaries, district department officials, employees and other district staff.

In all districts the assessment started with introductory session between the AT and the district officials. First the team leader presented the process that the AT will follow during the assessment and briefed them on changes that has been made both in the MCs and PMs. Finally, the AT Leader confirmed that the team would conduct the assessment as fairly as possible and shall avoid any inconveniences. The role of the MOI was strictly supervision and guidance.

After the opening, the AT started the assessment by first receiving the internal assessment report across all districts. The team followed the procedures of the assessment by meeting all departments. The team obtained and reviewed all the documents in accordance and sequence provided in the assessment tool, and received a copy of each relevant document. The team also visited the LG Notice Board, the projects sites and finally interviewed individuals from VDCs and NGOs.

Lastly, after the data was compiled and edited, the team used to hold de-briefing meetings with district officials to update the districts on areas of weakness and strengths that have been identified in each district to enable them make a capacity building plan to fill the gaps identified by the AT. If the district raised any complaints on the process, the AT would receive the issues and then discuss them openly with the district administration and present reasonable justifications.

#### **d. Process challenges and mitigation measures**

Challenges faced by the AT were different from one district to another depending on the specific district context and the situations existing in those districts. However, the AT faced few challenges while conducting the assessment which include the following:

##### **i. Challenges:**

##### **Bosaso.**

- ☞ The district was busy with annual councilors meeting during the days of assessment and requested to postpone the exercise that would have affected the entire assessment schedule; however, the issue was resolved by MOI and councilors meeting were eventually postponed.

**Gardo.**

- ☞ Gardo had confused the dates for the assessment. They thought that assessment would kick off on Wednesday 14<sup>th</sup>, while the actual assessment was to kick off on Tuesday 13<sup>th</sup>, however the issue was resolved after the sharing the copy of the assessment calendar that had been sent to district.

**Garowe.**

- ☞ The team identified that some of the district staff tried to publicize some important documents on the district notice board during the assessment days which was considered un-ethical hence it was not accepted as evidence against the relevant indicators and the district scored zero for those late publications.

**Galkacyo.**

- ☞ District administration was busy with bulky of activities led by the president, such activities included destruction of illegal buildings and other LG led activities, hence this has affected the assessment procedures and AT worked extra hours to cope with the situation.

**Jariiban.**

- ☞ Jariiban district staff seemed not to have been aware of the new assessment indicators and the newly revised LDF manual, despite the fact that they were given induction training, consequently this affected the overall performance of the district.

**Eyl.**

- ☞ There is no challenge for the AT in Eyl.

**Bayla.**

- ☞ The team also recognized that some of the district staff trying to publicize some important documents on the district notice board during the assessment days which was considered un-ethical hence it was not accepted as evidence against the relevant indicators and the district scored zero for this late publication.

## ii. Mitigation Measures;

- ☞ District to be informed that they should exclusively work with AT during the assessment days. MOI, should enforce this.
- ☞ No late publication should be accepted; publication should be made on time when it's applicable.
- ☞ Assessment calendar should be strictly followed by the district to avoid inconvenience.
- ☞ Annual refresher training should be conducted for the district to be familiar with the newly revised LDF performance manual.

## e. Any proposed improvement on the LG PAM.

The LG PAM is clear and only need the following improvement:

- ❖ The assessment manual guidelines are inconsistent, some of the indicators require revision in order to make them applicable to the entire district e.g. law No.7 does not clearly indicate the legal status of respective districts; it describes the legal practices of the districts. Some of the manuals have been written as source of verification by law No. 23, law No.85 etc. as printed out in previous years of 2010, 2011.

## 2. SUMMARY RESULTS OF THE MCs;

Local Government	Planning and Budgeting			Financial management and audit	LDF Specific		Overall Status
	Annual work plan for the current year approved by the LG Council	Budget for the current year approved by the Council and submitted to MoI	The LG Budget for the current FY is balanced	Produced and submitted the annual financial statements for the previous FY to MoI	LG has signed a Participation Agreement with MoI and witnessed by MoF and AG	LG has an operational LDF Bank Account in a Commercial Bank	
<b>Bandarbeyla</b>	Met	Met	Met	Met	Not Applicable	Met	<b>Met</b>
<b>Bossaso</b>	Met	Met	Met	Met	Not Applicable	Met	<b>Met</b>
<b>Eyl</b>	Met	Met	Met	Met	Not Applicable	Met	<b>Met</b>
<b>Galkayo</b>	Met	Met	Met	Met	Not Applicable	Met	<b>Met</b>
<b>Gardo</b>	Met	Met	Met	Met	Not Applicable	Met	<b>Met</b>
<b>Garowe</b>	Met	Met	Met	Met	Not Applicable	Met	<b>Met</b>
<b>Jariban</b>	Met	Met	Met	Met	Not Applicable	Met	<b>Met</b>

From the above Summary table of MCs results the following findings can be observed:

- All LGs have developed their Annual Work Plan for the 2014 financial year and 2015 financial year.
- All annual work plans were approved by the District Council with minutes of the approval and dates.
- All the LGs maintained a budget for the 2014 financial Year which was approved by the District Council.
- All LG forecasted budget for the current FY with balanced revenue and expenditure.
- All LGs have submitted the draft final accounts to MoI and MoI confirmed receipt in a proper time.
- All LGs have opened a bank account for Local Development Funds and bank statements are produced by the LGs monthly or occasionally. The drawings and deposits of the LG bank accounts are made by mandated officers of the LG.

### 3. SUMMARY SCORES OF PMs;

Performance Measure	No.	Indicators of Performance Measures	LG Score							Total
			Bandarbeyla	Bossaso	Eyl	Galkayo	Gardo	Garowe	Jariban	
A) Planning and Budgeting <i>Maximum - 20 points</i>	1	Quality of Medium Term Planning Frameworks (District Profile and District Development Framework) <i>Maximum - 5 points</i>	5	4	5	5	5	5	4	33
	2	Quality of the planning and budgeting process <i>Maximum - 9 points</i>	8	9	9	9	9	9	8	61
	3	Quality of the Annual work plan and Budget <i>Maximum - 6 points</i>	5.5	4	5.5	5.5	5.5	5.5	5.5	37.5
B) Local Revenue Generation and Admin. <i>Maximum - 20 points</i>	4	Existence and quality of the Local revenue enhancement/mobilization plan for the current FY <sup>1</sup> <i>Maximum - 6 points</i>	0	0	0	0	0	0	0	0
	5	Tax Assessment – existence of tax registers <i>Maximum - 6 points</i>	6	6	6	6	6	6	2	38
	6	Local Revenue Administration <i>Maximum - 8 points</i>	8	8	8	7	7	6	7	51
C) Procurement <i>Maximum - 15 points</i>	7	Existence of capacity to manage the procurement function <i>Maximum - 5 points</i>	5	5	5	5	5	5	3	33

<sup>1</sup> This indicator is not supposed to be scored during the 2015 performance assessment – all LGs should be scored 0.

	8	Procurement Planning <i>Maximum -5 points</i>	5	4	4	5	5	5	5	33
	9	Procurement Management <i>Maximum -5 points</i>	5	5	5	4	4	4	4	31
<b>D) Accounting, Financial Management and Audit</b> <i>Maximum - 15 points</i>	10	LG maintains the basic books of accounts  <i>Maximum -5 points</i>	4.5	4.5	5	4	5	4.5	4	31.5
	11	LG has established the Internal Audit function <i>Maximum -6 points</i>	6	2	6	4	5	4	1	28
	12	Asset Management: inventory of infrastructure and assets <i>Maximum -4 points</i>	2	3	4	2	4	2	1	18
<b>E) Project Execution/ Implementation</b> <i>Maximum - 15 points</i>	13	Projects implemented as per plan and budget <i>Maximum -7 points</i>	7	7	7	7	7	7	7	49
	14	Project Execution Capacity <i>Maximum -8 points</i>	8	5	8	7	8	8	7	51
<b>F) Oversight, monitoring, accountability and communication</b> <i>Maximum - 15 points</i>	15	LG Council performs oversight and accountability function  <i>Maximum -4 points</i>	4	2	4	3	4	4	2	23
	16	Transparency - communication to the public by for example posting information on LG notice boards, through the media and posting information on websites <i>Maximum -7 points</i>	5	2	6	4	7	6	7	37
	17	Timely submission of accountability and progress reports to MoI <sup>2</sup> <i>Maximum -4 points</i>	0	0	0	0	0	0	0	0
<b>Total</b>		<b>Maximum - 100 points</b>	<b>84/90 = 93.3%</b>	<b>70.5/90 = 78.3%</b>	<b>87.5/90 = 97.2%</b>	<b>77.5/90 = 86.1%</b>	<b>86.5/90 = 96.1%</b>	<b>81/90 = 90%</b>	<b>67.5/90 = 75%</b>	<b>555</b>

<sup>2</sup> For 2015, this indicator will not be assessed – all LGs will score 0

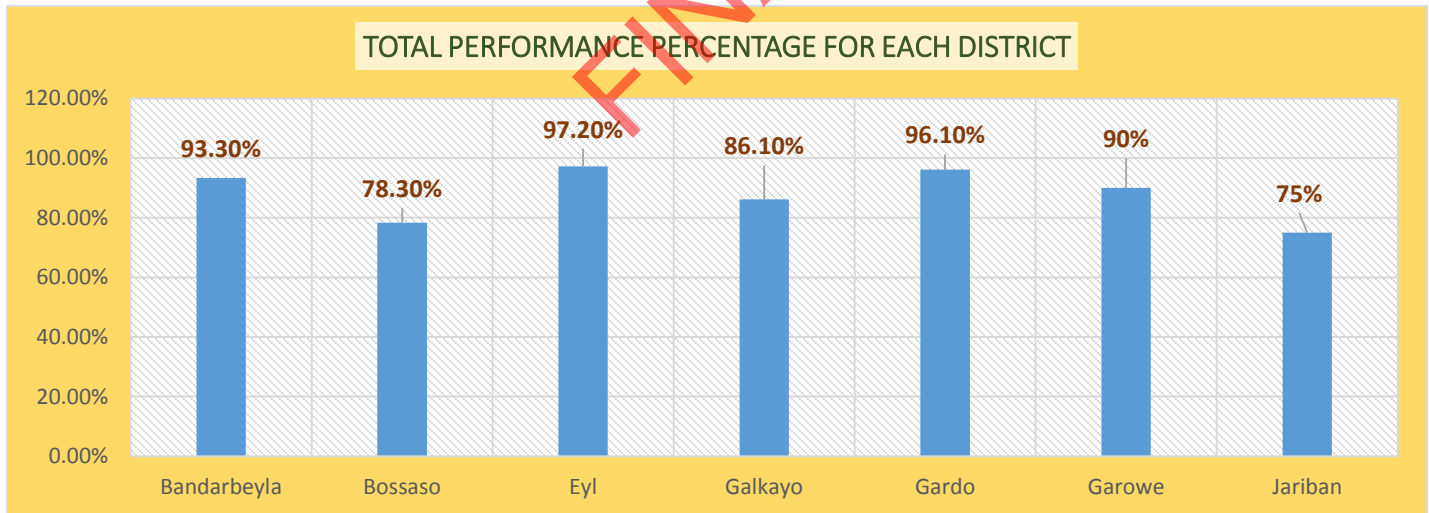
#### 4. Presentation and Analysis of the Overall Assessment Results;

##### I. Major findings, achievements and challenging areas;

2014/2015 Annual Assessment for MCs and PMs was carried out in the 7 LDF benefiting districts namely; Bosaso, Gardo, Garowe, Galkacyo, Jariiban, Eyl, and Bayla. The overall findings of the assessment indicate that the all districts met the Minimum Conditions assessment and met all MCs except the 5<sup>th</sup> indicator which was not applicable in this year. *The table below illustrates Findings of the MCs assessment:*

Districts	MCs 2014/2015
<b>Bosaso</b>	100%/MET
<b>Gardo</b>	100%/MET
<b>Garowe</b>	100%/MET
<b>Galkayo</b>	100%/MET
<b>Jiriban</b>	100%/MET
<b>Eyl</b>	100%/MET
<b>Banderbaila</b>	100%/MET

In analogous to Minimal Conditions, district have also undergone the Performance Measures assessment using 17 indicators of which only 15 of them were applicable in this year. *The following diagram (Below) shows the performance of each district in 2014/2015 assessment year.*



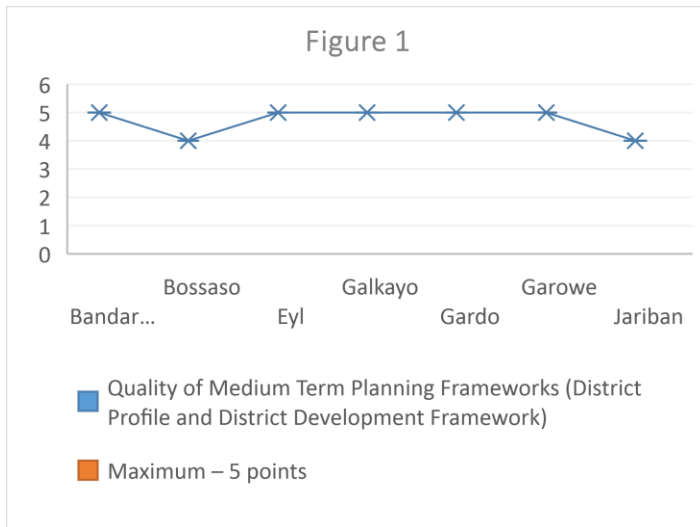
Eyl districts was the best performing district in this year, while Gardo was the second best performing district, Bayla district is the third best performing district, followed by Garowe on fourth spot and Galkacyo on the fifth spot as shown in the figure above. Jariiban and Bosaso were the least performing districts according to the assessment findings. Moreover, the AT found that these two districts councillors were dismissed and the gap created allot of problem to the district performance.

It was also found that districts performed well in areas of Planning and budgeting, Quality of annual work plan and Budget, procurement, Project Execution capacity, absorption of allocations, however, districts have also performed poorly in areas of Asset Management, Internal Auditing, Oversight and Monitoring and Transparency and accountability. *Details of how districts were different in all indicators are well-illustrated and elaborated in next subheading titled (Explaining the differences between the LGs).*

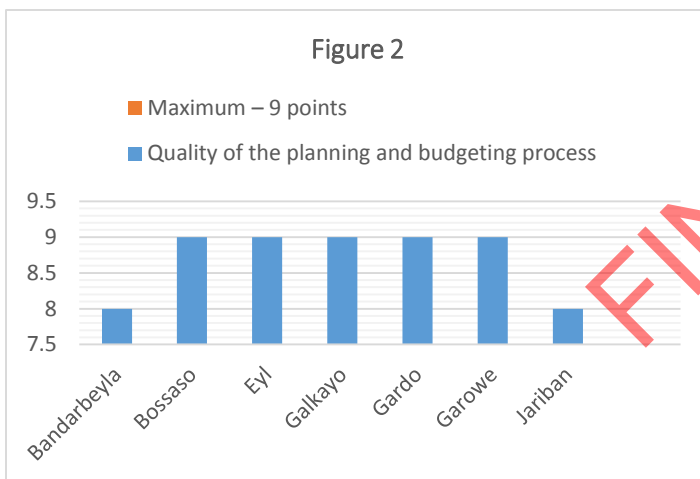
**On the other hand, there is also challenges identified during the assessment including;**

- ✘ The application of the revised manual for the first time proved a bit of challenge and required considerable attention from the AT.
- ✘ The document archiving systems in some districts including Jariiban was quite disorganized which made it difficult to access and retrieve some crucial documents.
- ✘ There was unstable electricity supply in several districts including Eyl, Bayla and Jariiban, this affected the rate at which field reports were produced.
- ✘ A number of districts lacked access to internet facilities yet draft field reports were supposed to be electronically shared.
- ✘ Some LGs had not finished preparing their Internal Assessment Reports which delayed the report writing process.

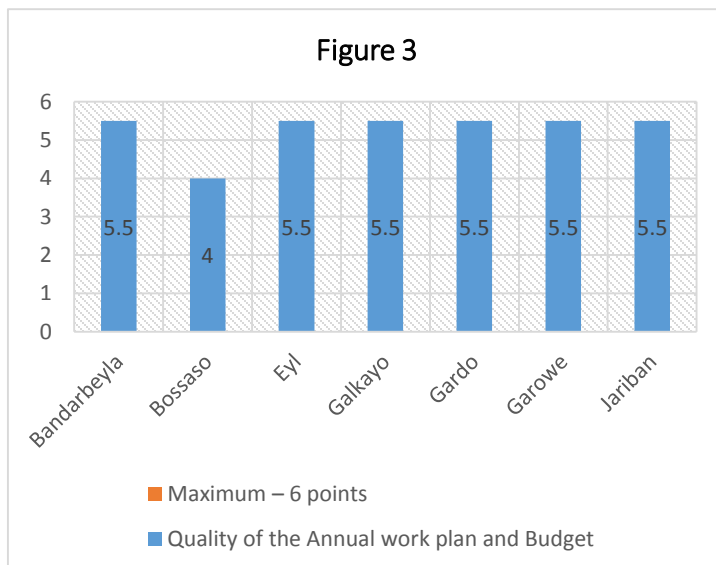
### H.III. Explanation of the differences between the LGs;



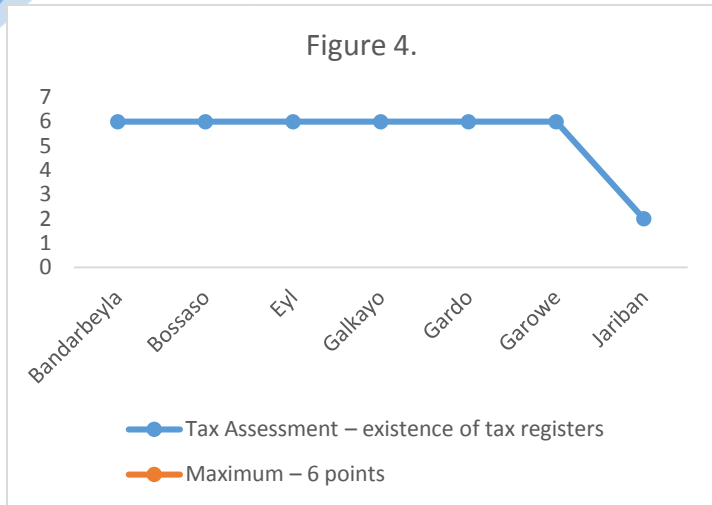
According to figure 1, data revealed that all district Performed well in quality of medium term planning frameworks (District Profile and District Development Framework), the districts of Garowe, Gardo, Galkacyo, Eyl and Bander bayla have got all the 5 points for this indicator, while districts of Bosaso and Jariiban missed one point because their DDFs did not reflect Environmental considerations.



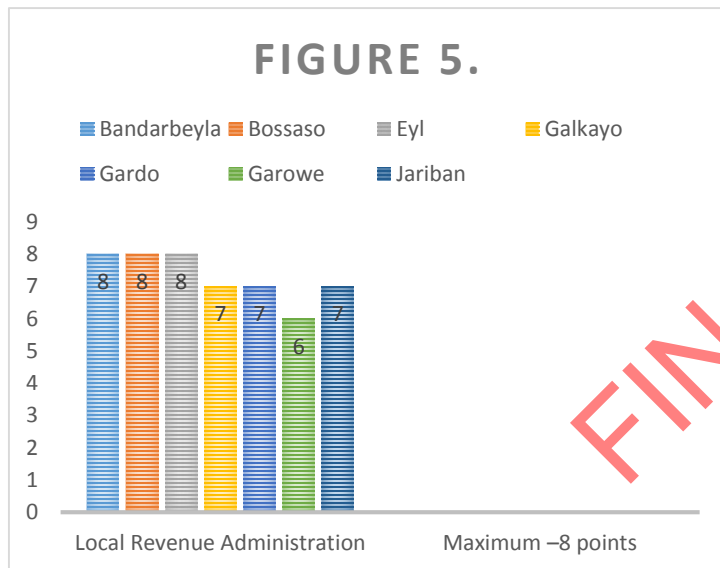
According to figure 2. Districts of Bosaso, Eyl, Galkacyo, Garowe have got all the 9 points for this indicator, meaning good quality of the planning and budgeting process. However, districts of Bander Bayla and Jariiban got 8 points because Bayla district had conducted Environmental screening while preparing annual workplan and budget. In Jariiban district the minutes of the councillors meeting that approved the annual work plan and budget were not property done.



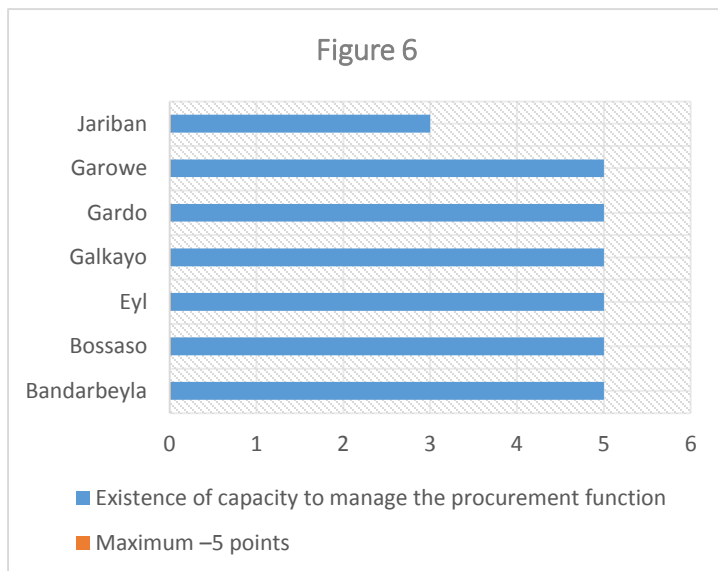
According to figure 3. Data revealed that districts of Eyl, Galkacyo, Gardo, Garowe got 5.5 points and missed 0.5 point due to the fact that budget for 2014 did not reflect revenue arrears as indicated by the data available only Bosaso and Jariiban districts had included revenue arrears in their budgets. Also Bosaso district missed two points because their annual work plan was not made irrespective of JPLG Funded and Non - JPLG funded also Jariiban Missed one point since they did not include Donor fund.



According to figure 4. Tax assessment - Existence of tax registers, districts of Banderbayla, Eyl, Galkaco, Garowe, Gardo, and Bosaso have got all the points, meaning that they have in existence tax registers as required under this indicator. However, Jariiban district got two points, since they did not have business registers, and any other registers, so they missed 2 points for each of the above registers.

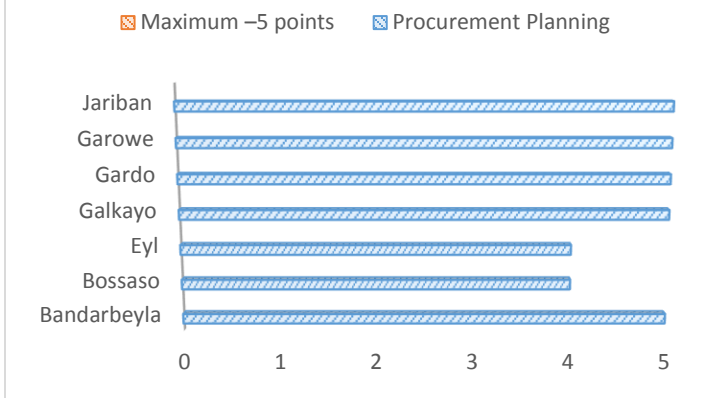


According to figure 5, data reveals that the districts of Bayla, Bossaso, Eyl, have performed well, in Local Revenue Administration. However, the districts of Galkacyo, Gardo and Jariiban missed one point, since their revenue increase was between (5% - 10%). Moreover, Garowe district missed 2 points because the district allocated less than 10% to development projects hence missed one point, also another mark was deducted because appointment letters for tax collectors were not available, only their names were available.



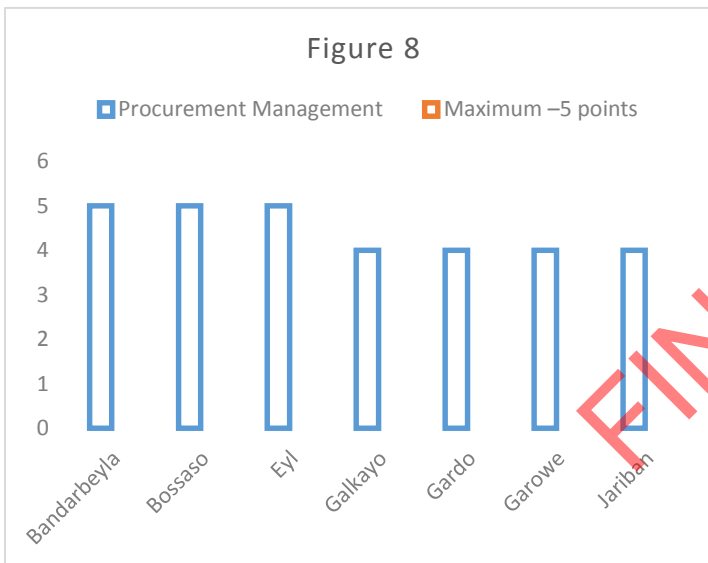
According to figure 6, data reveals that districts of Banderbayla, Bossaso, Gardo, Eyl, Galkacyo and Garowe had outstanding performance and got all the five points allotted to this indicator. Moreover, Jariiban district have got 3 points and missed two points, due to procurement person failing to submit the minutes of the tender committee meetings and also the minutes were not properly recorded and stored, so they missed 2 points. As data analysis confirms most of the districts have well capacitated procurement unit and it seems that their capacity has improved.

**FIGURE 7**



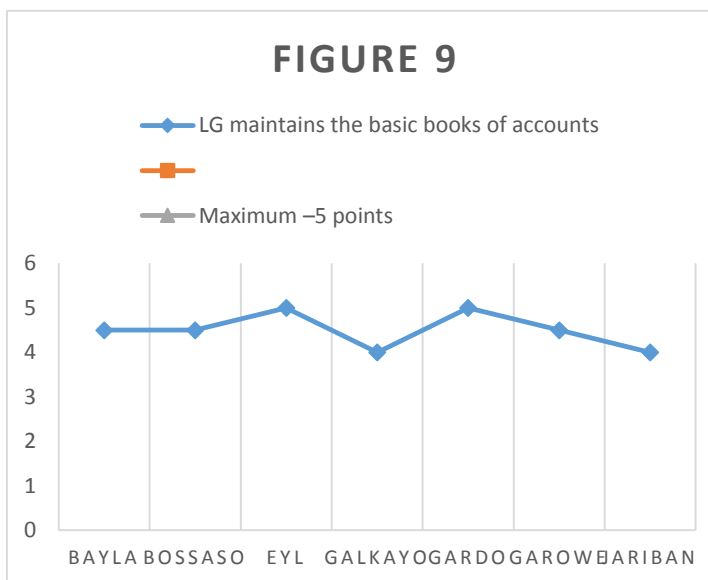
According to figure 7, data shows that the districts are performing well in procurement planning the districts doing well include; Jariiban, Garowe, Gardo and Banderbayla. they got all the five marks under this indicator. However, districts of Eyl and Bosaso missed one point since both districts procurement plans were not approved by the councillors. For Bosaso the reason being that councillors were dismissed and Eyl they said it got missed due to in proper filing systems.

**Figure 8**

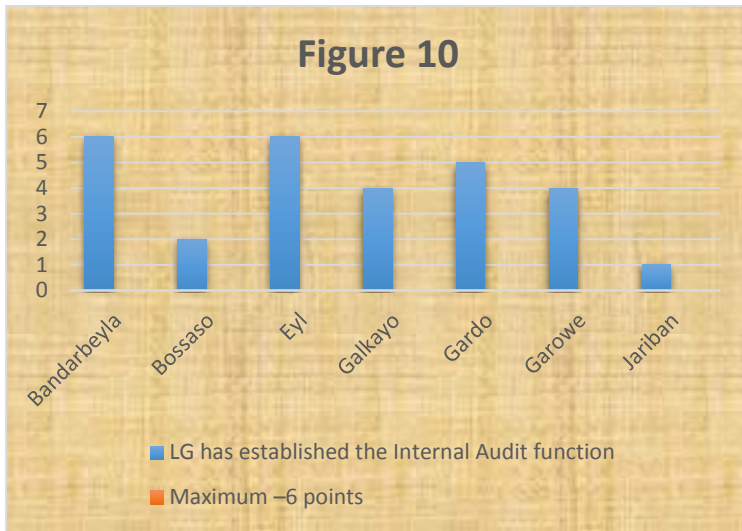


According to figure 8, data reveals that districts of Banderbayla, Bosaso, and Eyl, are excellent in Procurement management and its sub-indicators, since they got all the five points attached to this indicator. Moreover, the districts of Gardo, Garowe, Galkacyo and Jariiban have missed one point for each. Gardo, Garowe, Jariiban and Galkacyo missed a sub-indicator of Contract registers that led to missing one point for that. This shows that only three districts have an updated contract registers as mentioned above.

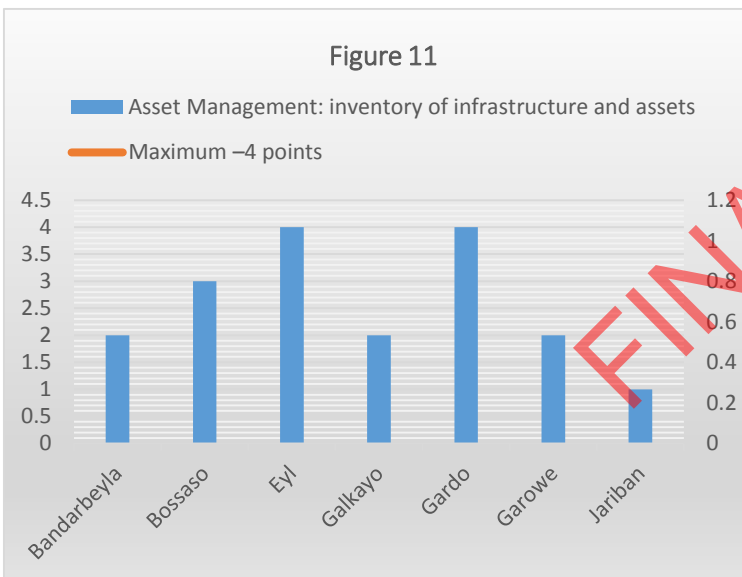
**FIGURE 9**



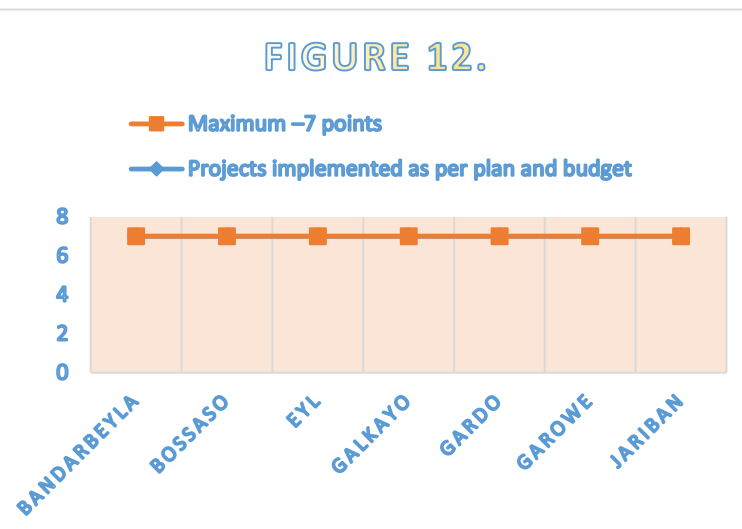
According to figure 9, data reveals that that districts are overall good in Maintaining the basic books of accounts, districts of Gardo, Eyl, have got all the points attached to this indicator meaning that they have maintained all the books of accounts excellently. However, districts of Bander Bayla, Garowe, and Bosaso got 4.5 for this and both districts missed 0.5 due to the fact that they got only one other books of accounts apart from the cash book which was the RVs. Finally, Jariban and Galkacyo district missed that those books of accounts available was not signed and updated



According to figure 10, data reveals that district internal auditing; only Banderbayla and Eyl are doing excellent and got all 6 points attached in this indicator. Districts of Gardo, Garowe, Jariiban and Bosaso missed some points due to lack of follow - up for the councillors on the internal audit inquires and some districts like Jariiban the councillors have not discussed the internal audit reports. Generally all the districts except Eyl and Banderbayla performed poorly in internal auditing.

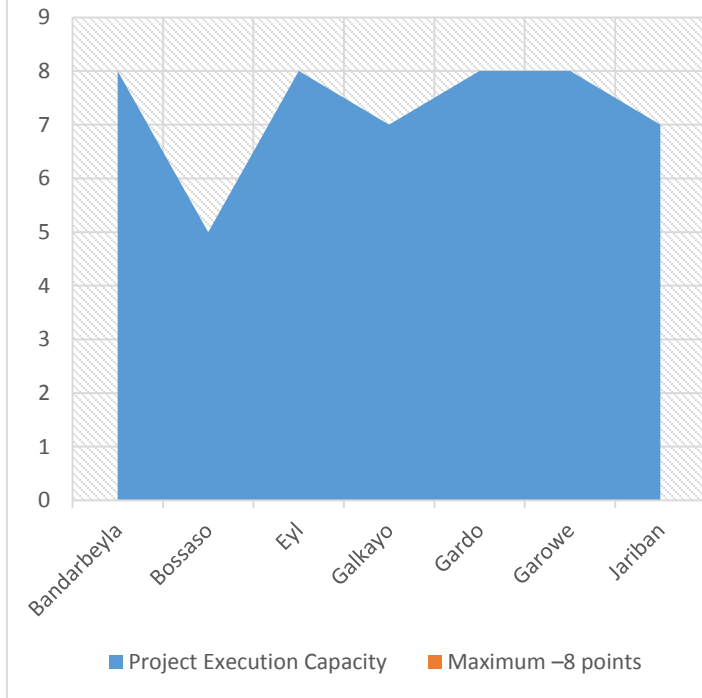


According to figure 11, data reveals that, districts performed poorly in asset management and inventory of infrastructure and assets, only districts of Gardo and Eyl have managed to get all the points on this indicator. The districts of Bosaso, Bayla, Galkacyo and Garowe assets in the registers are not reflected in the final accounts. Jariiban district missed 2 points because assets were not reflected in the final accounts and the asset registers were not up to date and signed by the relevant authority.



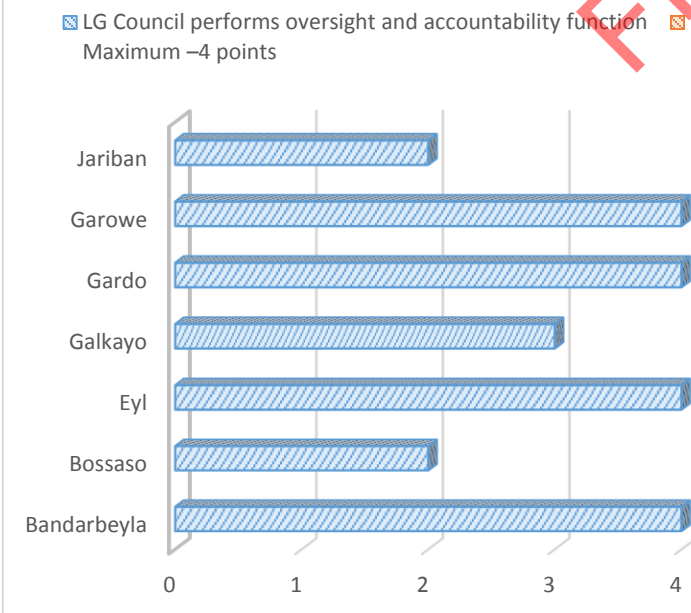
According to figure 12, data reveals that all the districts of Puntland have full capacity to manage and implement projects per their plans and budgets. Districts assessed including Banderbayla, Bosaso, Eyl, Galkacyo, Gardo, Garowe and Jariiban, all of them have got the 7 points attached to this indicator.

Figure 13



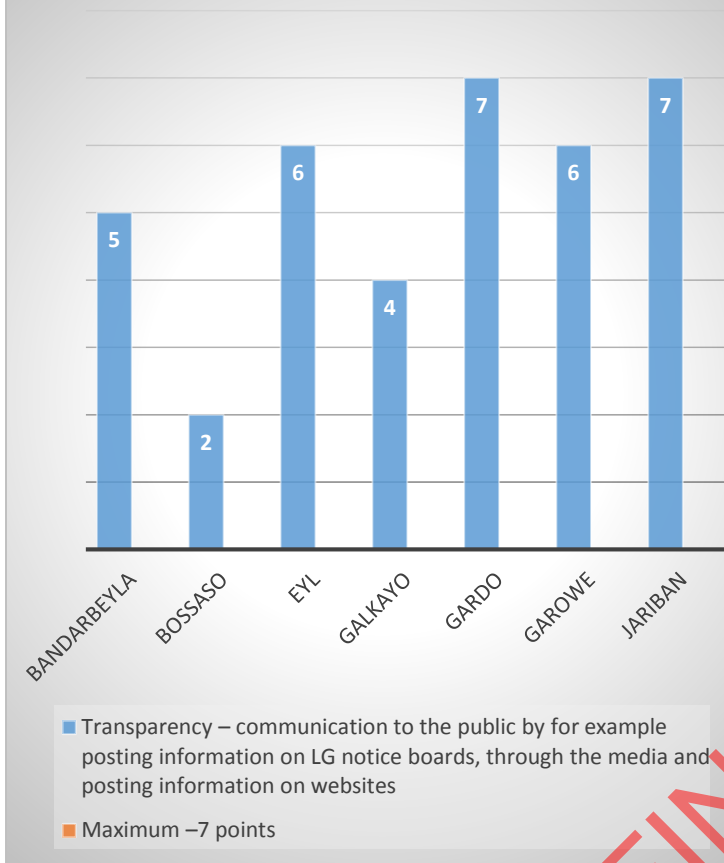
According to figure 13, districts of Bayla, Eyl, Gardo, and Garowe, have got all the points of Projects execution capacity, meaning that they had full capacity in execution of projects in 2014. However, districts of Galkacyo and Jariiban had missed one point each. While Bosaso missed two points because Project completion certificates were not obtained from Bosaso also sample works of the project are not clearly labelled with amounts and starting and end dates and commissioning of the LDF completed projects have not taken place hence they were deducted 3 points. Jariiban completion certificates were not obtained and reviewed, and they missed 1 point. Galkacyo also missed 1 point because of not having any sample works shown.

FIGURE 14



According to figure 14, data reveals that all district LG councils perform oversight and accountability function, district of Garowe, Gardo, Eyl and Bander bayla have got all the 4 points for this indicator, while districts of Bossaso where the council did not supervise and produced reports for the 2014 projects likewise in Jariiban district. Galkacyo missed one point since councillors did not discussed last year's results since there was no Performance assessment conducted in the district last year.

Figure 15



documents.

According to figure 15, data reveals that district are fair in Transparency – Communication to the public through posting on Notice Boards, districts Gardo and Jariiban got all the seven points for this indicator. District of Eyl and Garowe missed one point each, for example, Eyl district missed to publish results of last year, in the notice board, also Garowe missed to publish 2014 annual work plan and budget. Bander Bayla also missed two points including on Publication of LDF allocation of 2014 and Physical progress reports. Galkacyo district missed 3 points because of not having publication of Contracts of 2014 projects, Results of 2013 performance assessment and Expenditure and Revenue of the 2014 Budget. Finally, Bosaso, got 2 points only for publicising procurement plan and LDF allocations for 2014, hence they missed other five points since they did not publish all the required

**NB:** out of 17 indicators in the assessment 15 of them are analysed showing difference between LG, the missing two indicators were not applicable this year and all district scored zero.

### III. Explanation of the possible cause(s) of the existing situation/performance and differences;

Districts are different in performance, this difference is caused by different factors and depends on the situation and the internal context of each district. Districts of Bosaso and Jariiban performed less compared to the previous years due to several causes including the following;

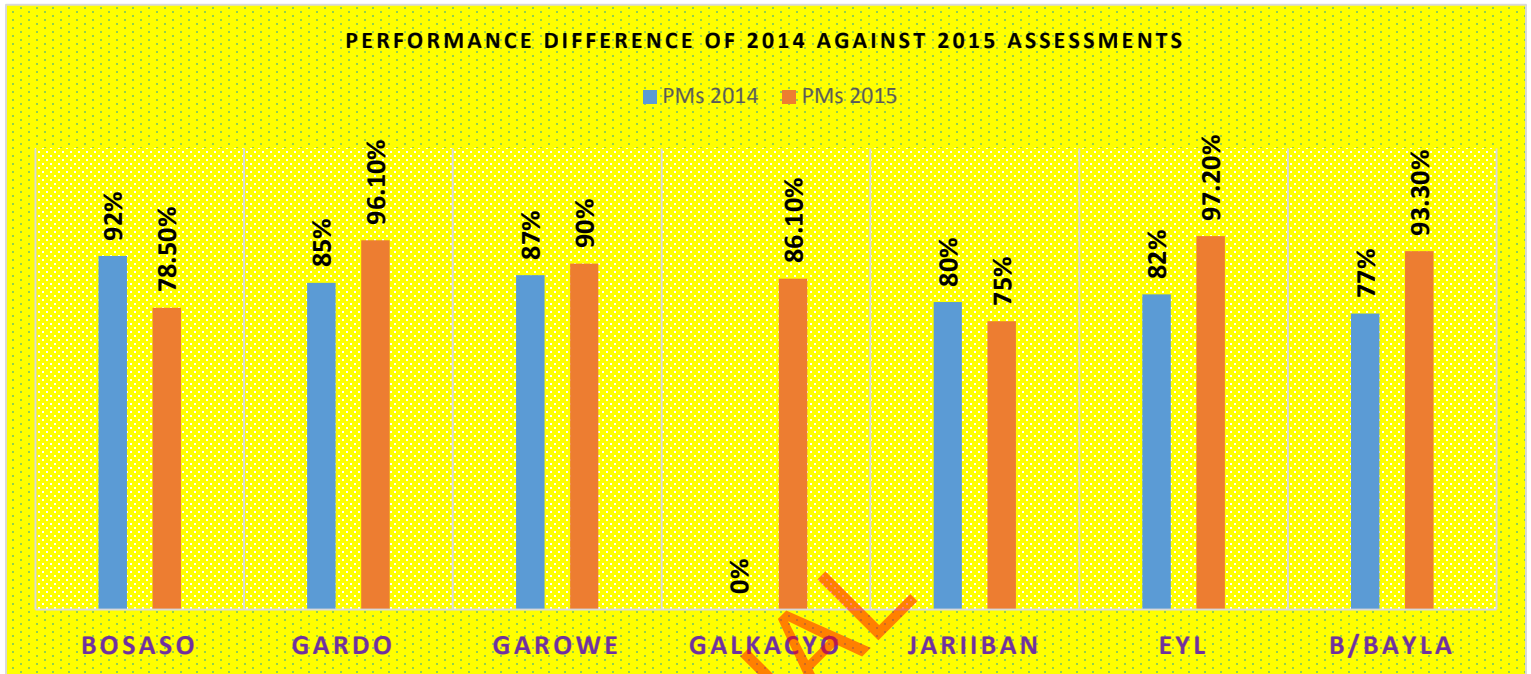
- ✎ In jariiban district the government dismissed two local councils in two consecutive years. This dismissal resulted in councillor's roles and responsibilities not being conducted for the two years, which has resulted in poor performance and demoralized district staff.
- ✎ In Bosaso the district council has been dissolved and an interim mayor was appointed who held office for three months. This caused two main problems in the district. Firstly, the roles and responsibilities were not being performed which eventually led to the deterioration of the district's performance. Secondly, the interim mayor dismissed district finance staff and replaced them with inexperienced staff that have eventually led to poor performance in the district especially in the finance department.

Apart from these two districts discussed above, all other districts made remarkably considerable improvement and the main reason for this difference in performance generally be attributed to the **following**;

- ✎ There was a continuous training based on the capacity gaps identified last year that have been implemented in the districts of Garowe, Gardo, Eyl and Bayla, hence this has improved their performance in this year, trainings implemented include; Internal auditing and Human Resource.
- ✎ Another main cause of the performance difference is the fact that districts have been receiving support through the capacity building window for 4 years hence this has remarkably improved their capabilities. Districts have also explained their performance difference that the revised LG PAM is more SMART and easy.

#### IV. Discussion on the current situation in light of the previous assessment (for the second LG PA).

##### Comparing the LG Performances in Light of the 2014 Assessment.



From the above Figure we can see that 5 (five) out of the 7 (seven) Districts assessed have made significant improvement in their performance. In 2014 all Districts had reported gaps in performance. *In following paragraphs (below) we discuss the districts' performance gaps and whether there has been any improvement in 2014:*

##### Districts' performance gaps identified during the 2014 Performance Assessment:

###### Bosaso.

- Difficulties in generating new reports or posting new entries into AIMS for the newly recruited officers that also cannot be able to fix or undertake troubleshooting of the system.
- Lack of independence and objectivity, in the Internal Audit function.
- Weak documentation of proceedings of meetings, particularly the councilors meetings, public gatherings and annual review/approval meetings.

### **Improvements/setbacks in 2015**

- The LG has managed to solve most of its 2014 gaps. However, the LG has not made improvements in its documentation of proceedings of meetings, particularly the councilors meetings, public gatherings and annual review/approval meetings.

### **Gardo:**

- The record-keeping and retention of the documents in different sections is weak and most of the documents are kept in softcopies instead of hardcopies. The documents are not properly filed and stored on shelves/drawers.
- Internal audit department is not functioning properly. It does not conduct objective and independent internal auditing covering all sections of the district administration.
- High staff turnover of skilled employees' (staff who have long experience and have benefited from trainings from the local government and its stakeholders) taking up highly paying jobs elsewhere
- No staff specific job descriptions have been developed and personal files do not have staff contracts/letter of appointment that would include the job description for the individual employee.

### **Improvements/setbacks in 2015**

In general, the Gardo district succeeded to improve on nearly all its weaknesses except on the high turnover of skilled employees moving from the LG to high paying jobs elsewhere. This is a normal economic behavior of all human to seek for higher gains. The District will choose to pay higher salaries or to lose competence in local development.

### **Garowe:**

- The technicians of the AIMS programme are not adequately experienced to fully operationalize the system and post or produce the necessary data or financial information/reports.
- The office documentation, minute's recordkeeping and financial reporting procedures do not adhere to best practices of the relevant principles and formats.

- Local government staff turnover and recruitment of inexperienced or junior employees weakened the district's performance.
- The district does not have a professionally qualified Internal Auditor and the one they have had no free access to audit all departments and all aspects of the district operations especially the finances of the district.
- The district political leadership and management have a misconception about internal audit. There appears to be a myth that internal audit is intended to punish and sanctioning the management as well the political leaders.
- The permanent staff has limited skills or experience in running automated programmes and prefer the classical office management that relies on manual copies of documents as is typical in central government.

### **2015 Improvements:**

Garowe district has made a tremendous improvement in its performance from 87% in 2014 to 90.50% in 2015. The district had made improvements in most of its gaps in 2014. Asset management is a new gap that can be mentioned for the LG which did not exist in 2014 and which is common for all LGs.

### **Galkayo**

- AIMS technical problems (not generating some of required reports, ledgers or payroll sheets due to lack of updating and installing missing drivers),
- High staff turnover as trained and skilled staff moved to better remunerating jobs.
- Most of the current staff in different sections are recently appointed and have not yet acquired the skills or capability required to enable them perform their duties effectively.
- Poor documentation of proceedings of meeting (minutes record keeping), particularly councilors meetings, public gatherings and annual review or approval meetings.

## **Improvements/setbacks made by the Galkayo LG in 2015**

Following years of non-participation, Galkayo was re-engaged in 2014 to benefit from JPLG interventions. However, the AT was impressed to see Galkayo scoring 86% in the first assessment. For example, the debriefing meeting had 24 participants comprising of District Officials, consultants and council members. Galkayo is the only District that invited the Media to be present in the declaration of the assessment results. However, in spite of the district's impressive performance improvement scoring high marks in different areas, all the previous gaps identified in 2014 still exist.

### **Jariban**

- The Accounting Information Management System (AIMS) is not operational and the district uses a manual system through Microsoft Office spreadsheets.
- The filling and documentation systems are very weak. Additionally, the capacity for organizing and documenting meetings is also very weak.
- There are no private or governmental financial institutions or banks in the district hence, all the cash revenue collected by the district is kept in cash custody (safe) in the cashier's office. This challenge forced the district to establish bank account with Dahabshill bank in Garowe but it is only for LDF grants.
- The financial reports submitted by the district to MOI are only monthly reports and there are no quarterly or yearly financial reports
- The lines of responsibilities of the permanent staff and temporary outsourced individuals are not clearly defined by the local government leaders. The administration mainly relies on the consultants for most of its functions.
- The former procurement committee was dissolved and new committee established but they have not received the relevant training yet.
- The Final Audit was conducted recently (15<sup>th</sup> - 21<sup>st</sup> October 2014) and the district had not yet received the Audit report by the time of the Assessment which made them obtain a score of zero on the two PMs indicators related to the Final Audit.
- The district councilors do not have a clear understanding of their roles and responsibilities which leads to some disagreements among council members.

### **Improvements/setbacks 2015.**

Jiriban is one of the two Districts that experienced a decrease in performance - Jeriban's decrease in the performance measures is unavoidable because all the gaps of the 2014 still exist. There were no consultants in the District at the time of the assessment. The district's performance is undermined by lack of committed Councilors and lack of qualified employees. This municipality needs to be supported in all functional areas and a continuous follow-up to help monitor progress. Jarriban district is in need of technical support from the central government to ensure the well-functioning of the district council.

#### **Eyl:**

- The lines of responsibilities for the permanent staff and temporary outsourced individuals are not clearly defined by the district administration.
- The personnel department is under the financial management section and it is not effective. Management of personnel is still weak e.g., maintenance of staff personal files, the attendance register, the payroll; and the job descriptions.
- The executive committee meets regularly on weekly basis but minutes of the meetings are not recorded.
- The Accounting Information Management System (AIMS) was not installed in the district so they using QuickBooks for LDF resources but use excel spreadsheets for local revenue management.
- Some of the indicators of MCs and PMs may not be applicable to some of the districts, e.g. districts that have not installed or been trained to use AIMS, score zero yet it may not be their failure to have both the system and training in place.
- There are no private financial institutions or government bank within the district; all the cash revenue generated by the district is kept in a safe in the cashier's office. This is challenge as the district is forced to open a bank account in Garowe.

#### **Improvements in 2015**

Eyl district has succeeded to close all its previous gaps and made remarkable improvement. AT witnessed that this district had paid a lot of attention the performance checklist.

## **Banderbayla**

- There is no proper payroll for the district staff. Staff is paid through payment vouchers that lists the names of the staff being paid and the individual staff do not sign for the payments.
- The job description is based on departmental functions and there are no individual staff job descriptions developed.
- Some job positions although indicated in the records as filled but the relevant staff are not present for unknown reasons or they are present but are not informed about what job position they hold. As result of this, the consultants have assumed the roles and responsibilities that ideally should be undertaken by district staff.
- Most of the documents are authorized and approved only by the district Mayor due to the prolonged absence of the Executive Secretary. The MOI has not appointed new Executive Secretary or acting official.
- Although the district nominated an Internal Auditor, the person holds more than one positions (he is one of the councilors, the procurement officer and a member of the executive committee of the district administration) which has serious implications on the effectiveness of the internal audit function in the district.

## **Improvements/setbacks in 2015**

In general, the District has made remarkable improvement on its performance gaps in 2015. The LG's performance has improved from 77% in 2014 to 93.30% after 12 months of hard work as it can be seen from their scores. The application of AIMS is still a persistent challenge that requires immediate solution. It is not surprising that this forms a gap for Banderbaila as it's a gap for even the big Districts like Garowe.

### 5. Summary of Capacity Building Requirements and need for follow-up.

Although most of the challenges identified in the districts are general, there are areas where each district has got greater weaknesses compared to the other districts, however, the AT has constructed the following table to show the capacity gap per district, this will help each district to know its specific capacity gap, also the AT recommended a follow - up or proposed intervention for each challenge as presented in the table below:

#	District	Capacity Gap Identified.	Proposed Solutions.
1	<b>Bosaso.</b>	<ul style="list-style-type: none"> <li>• Lack of professional internal auditors</li> <li>• Improper documentation of the meeting proceedings and minutes; record keeping, particularly the councilors meetings, public gatherings and annual review or approval meetings.</li> <li>• Limited role of the councilors on the revenue generation and improvement plans</li> <li>• Asset management is not considered as an accounting responsibility. Assets are there but not valued in monetary terms and does not appear in the financial statements</li> </ul>	<ul style="list-style-type: none"> <li>• Recruitment and training of appropriately qualified internal audit staff</li> <li>• Trainings on internal management control and internal audit control for the councilors, executive committee, finance officers and internal auditors</li> <li>• Trainings of recordkeeping, financial rules; policy and procedures compliance</li> <li>• Support in developing Revenue Enhancement Plans to enable them improve on revenue collections and management</li> <li>• Train staff on how to purchase assets, how to value old assets and how to include assets in the District's financial statements</li> </ul>
2	<b>Gardo.</b>	<ul style="list-style-type: none"> <li>• One department officer holds one or more positions. District alleges that they cannot provide the salaries of additional staff.</li> <li>• Over reliance on consultants by the management of the district weakened the permanent staff capacity to handle the day to day activities under their posts</li> <li>• Asset management is not considered as an accounting responsibility. Assets are there</li> </ul>	<ul style="list-style-type: none"> <li>• Districts should train every employee to his/her additional job's requirements.</li> <li>• Provide information management system that can be easily used by the various sections and possibly able to fix if some faults occur during the assignment</li> </ul>

		<p>but not priced in monetary terms and does not appear in the financial statements</p>	<ul style="list-style-type: none"> <li>• Train staff on how to purchase assets, how to price old assets and how to include assets in the District's financial statements</li> </ul>
3	Garowe.	<ul style="list-style-type: none"> <li>• AIMS programme is operational and some of the trained staff have left their jobs</li> <li>• Consultants' reliance by the management of the district weakened the permanent staff's capacity to handle the day to day activities on their posts</li> </ul> <p>Internal audit is still weak,</p> <ul style="list-style-type: none"> <li>• Asset management is not considered as an accounting responsibility. Assets are there but not valued in monetary terms and does not appear in the financial statements.</li> </ul>	<ul style="list-style-type: none"> <li>• Retrain the relevant staff of the finance and administration section on AIMS in order to make the system fully operational</li> <li>• Give additional allowances to the permanent staff and trainings in order to increase their morale and capabilities</li> <li>• Trainings on internal control and internal audit for the councilors, executive committee, finance officers and internal auditors</li> <li>• Train staff on how to purchase assets, how to value old assets and how to include assets in the District's financial statements</li> </ul>
4	Galkaio.	<ul style="list-style-type: none"> <li>• In experience in the application/operation of AIMS Programme inexperience and lack of proper training to fix and troubleshooting the system.</li> <li>• Internal audit lacks logistical and office support</li> <li>• Human Resource is not considered as an important department.</li> <li>• Procurement officer is weak and not professional. Depends on consultant.</li> <li>• Asset management is not considered as an accounting responsibility. Assets are there but not valued in monetary terms and does not appear in the financial statements</li> </ul>	<ul style="list-style-type: none"> <li>• Retrain the relevant sections of the district staff, e.g. revenue section or finance officers, personnel department staff etc.</li> <li>• Provide internal audit logistical and office support and give additional trainings on good audit principles and practices</li> <li>• Provide trainings on human resource management, financial recordkeeping and office management trainings</li> <li>• Train the procurement staff on fundamentals of procurement</li> <li>• Train staff on how to purchase assets, how to value old assets and how to include assets in the District's financial statements</li> </ul>

5	Jariiban.	<ul style="list-style-type: none"> <li>• information management system (AIMS) has not been installed and training provided to the relevant staff of the district</li> <li>• Lack of consultants weakened the permanent staffs' capacity to handle the day to day activities on their posts</li> <li>• Councilors roles and responsibilities are not clearly understood by the councilors and some disagreements can be observed</li> <li>• Office documentation and financial recordkeeping is underperformed</li> <li>• Internal auditor is weak and not professional</li> <li>• Asset management is not considered as an accounting responsibility. Assets are there but not valued in monetary terms and do not appear in the financial statements.</li> </ul>	<ul style="list-style-type: none"> <li>• Install AIMS Programme and train the relevant staff of the district.</li> <li>• Provide LLM and conflict management trainings.</li> <li>• Assign a consultant with experience in the JPLG program, who have a background in conflict management and knowledge of the community</li> <li>• Train the district on the essence of Team Work</li> <li>• Train the local government staff on proper recordkeeping and compliance with financial rules of the district and general principles</li> <li>• Recruit skillful auditors and train them as well as the district leaders and councilors on the internal auditing control</li> <li>• Train staff on how to purchase assets, how to value old assets and how to include assets in the District's financial statements.</li> </ul>
6	Eyl.	<ul style="list-style-type: none"> <li>• Monitoring of projects by councillors is relative weak.</li> </ul>	<ul style="list-style-type: none"> <li>• Monitoring and evaluation trainings to be provided to Eyl councilors.</li> </ul>
7	Bayla.	<ul style="list-style-type: none"> <li>• Job segregation and decentralization is not clearly understood by the district political leaders</li> <li>• Internal auditor is weak and not professional.</li> <li>• Asset management is not considered as an accounting responsibility. Assets are there but not valued in monetary terms and do not appear in the financial statements.</li> </ul>	<ul style="list-style-type: none"> <li>• Develop individual job descriptions for all the personnel of the district</li> <li>• Recruit skillful auditors and train them as well as the district leaders and councilors on the internal audit function</li> <li>• Train staff on how to purchase assets, how to value old assets and how to include assets in the District's financial statements</li> </ul>

### **General Performance Gaps in 2014/15 Assessment:**

One of the main objectives of the annual assessment of districts is to identify the capacity gaps in different functional areas in order to develop targeted and responsive capacity interventions. Capacity development mainly involves improving the skills and attitudes of staff to reduce the gap between expected level of service and actual service delivery. It also includes the creation of an enabling work environment that facilitates effective productivity.

Overall, the assessed districts appear to have performed very well across most of the MCs-functional areas. However, further review and reflections reveal that capacity gaps still exist across most of the key functional areas. Below are brief highlights on the general capacity deficiencies requiring continued capacity building support primarily in the following areas:

- The Accounting Information Management System (AIMS) is not properly operational and some of the districts use a manual system through Microsoft Office spreadsheets.
- Accounting and management of fixed assets is still weak
- Human Resource management: structure of the Human Resource Department in the district administration, fundamentals of Human Resource Management
- Internal Auditing: Role and responsibilities
- Bookkeeping: keeping of accounting books and records manually and/or electronically
- Project Commissioning: Smooth handing over of the Projects implemented for the projects are used by the public
- Procurement Management: The Procurement Process (practical guidelines for all stages of procurement)
- Transparency and Accountability: The Essence of Transparency and Accountability in Governance;

## 6. Recommendations and Way Forward;

- ✘ Future Assessments (next year), the duration of the assessment should be extended up-to three days, this is to help AT prepare the LG individual report on time to avoid inconvenience and ensure compliance with the PAM.
- ✘ Knowing that remote districts lack reliable electricity, logistical support (Generator and Fuel) should be considered/allocated to the AT for the future Assessment. This will enhance smooth running of the activities including documentations and reporting.
- ✘ Conduct mid-term follow up to evaluate the weaknesses found last assessment by MOI and to provide backstopping to the districts in order to cope with the areas of weaknesses.
- ✘ Districts to conduct /Internal mock Assessment one quarter ahead of the annual assessment, appropriately on May or June every year. This will help the districts to enhance its performance and build its own capacity.
- ✘ Indicators that have not been assessed this year and awarded zero for all districts in Puntland, should not be punished to the districts and out of the 90% marks considered should be converted to 100%, as suggested in our individual LG reports.
- ✘ Another important suggestion is that for the next assessment it should be considered that districts to sign a code of ethics to avoid duplications, and other irregularities including late publications on the notice board.
- ✘ Since LG Performance Assessment builds on the systems that have been implemented in Puntland as well as international experiences and good practices with implementation of performance- based grant systems. It is developed as an LDF tool but it is anticipated that lessons learned should be used to institutionalize the system as a Government of Puntland system which can be applied to all LGs countrywide.

### Other AT Observations (outside the MCs and PMs Assessment):

1. Mudug Region enjoys a relative grazing land in comparison to Nugal and Bari region. The community in Mudug must agree on methods to keep the status-quo and to make environmental degradation one of their priorities to address.

2. Eyl is a historical District with a beautiful landscape that could attract tourism if access roads are enhanced.
3. Bari Region is under threat of desertification. The people in Bari Region should come up with a quick environmental protection strategy before it is too late.
4. The road from Galkayo to Jiriban should be regarded as one of the most difficult roads in Puntland Any contribution for enhancing this access road is to be considered as “Life Saving”.

FINAL

## Annexes;

## Annex 1. List of people met in all districts.

#	Name	Title	Location
<b>Bosaso District.</b>			
1	Mohamed Ali Nor, Juba	MoI Director of Planning, LG & Focal Point for the JPLG	Bosaso
2	Mohamed Abdulkadir Karshe	MoI Admin & finance Expert, LDF	Bosaso
3	Mohamed Mumin Yusuf	Chairman, PIDAM	Bosaso
4	Abdinour Yusuf farah	Deputy, Pidam	Bosaso
	Mohamed Ugaas	MoI Coordinator in Bari region	Bosaso
5	Eng. Yasin Mire Mohamud	Mayor of Bosaso LG	Bosaso
6	Abdirizak Ahmed Geeldoon	Bosaso LG Executive Secretary	Bosaso
7	Yusuf Aden gaas	Director of Planning Dpt. Bosaso LG	Bosaso
	Ibrahim MohamudHersi	Internship, Planning Dpt.	Bosaso
8	AbdihakimYasin Abdi	Accountant, Bosaso LG	Bosaso
9	Ahmed Said Yusuf	Director of Finance	Bosaso
10	Mohamed Sh. Osman	Engineer of Bosaso LG	Bosaso
11	Ahmed Mohamed Hassan	Deputy Director of Audit	Bosaso
12	Ahmed Mohamed Da'ar	Procurement officer	Bosaso
13	Mohamed said Hassan	Revenues	Bosaso
14	SahraMogamedBulhan	HRM	Bosaso
15	Mohamed Khalid Elmi	Employee, BIMS	Bosaso
16	Mohamed Ahmed Kasim	Employee, BIMS	Bosaso
17	Ali Awed Mohamed	Council Secretary	Bosaso
18	Khadija Ahmed Mohamed	Dayaha, Village	Bosaso
19	SalaadoAbtidoon	Girible Village, section A	Bosaso
<b>Gardo District.</b>			
20	Abdi Said Osman	District Mayor	Gardo
21	Mohamud Mohamed Shire	Secrarty General Gardo District	Gardo
22	WaisAidaruusGure	Procurement officer	Gardo
23	AwilMohamoud Ali	Consultant	Gardo
24	Farah Mohamec Ahmed	Social Affairs person	Gardo
25	Yasin Abdi Jama	Director of Finance	Gardo
26	Mohamed Abdi Yusuf	Consultant	Gardo
27	Suaad Yusuf Mohamed	Department of public affairs	Gardo
28	Mohamed Elmi Muse	District Engineer	Gardo

29	Matryan Abdi Mohamed	Secretary office of mayor	Gardo
30	Abdirizak Omar Farah	Deputy Mayor	Gardo
31	Mohamed Abdulahi Omar	Accountant	Gardo
32	CanbaroMaxamedIse	VDCs	Gardo
33	FadumoCumarXusseine	VDCs	Gardo
34	CabdiladifHusseine Ali	NGOs	Gardo
35	AsturJawase Abdi	Council	Gardo
36	Abdirizak Ali Artan	Regional Accountant	Gardo
37	Abdikadir Osman Yusuf	Tax department	Gardo
38	Ayan Osman Haji Mire	Admin	Gardo
<b>Garowe District.</b>			
39	Hassan Mohamed Isse	District Mayor	Garowe
40	Osman Mohamud Saeed	Deputy Mayor	Garowe
41	Kassim Mohamed Abdi	General Secretary	Garowe
42	Abdiwali Ismail Yusuf	Procurement Officer	Garowe
43	Sharmarke Jama Hassan	Internal Audit	Garowe
44	Ahmed khalif Hassan	Cashier	Garowe
45	Halima Abdulkadir Barre	Women Affairs	Garowe
46	Abdi Ali Shire	Consultant	Garowe
47	AbdullahiIsseMohamud	Accountant	Garowe
48	Mohamud Mohamed Jama	Director of General Works	Garowe
49	Abdi Hersi Mohamed	District Engineer	Garowe
50	Saeed Ahmed Shira	Engineer	Garowe
51	Saeed AbdikarimMohamud	Planning Department	Garowe
52	HawaAbdullahi Mohamed	Finance Assistant	Garowe
53	Mohamed AbdirahmanGure	Consultant	Garowe
54	Fadumo Yusuf Abdirahman	Planning Department	Garowe
55	ZuhourHashi Mohamed	Department of Social Affairs	Garowe
56	AbdirashidIsse Abdi	Director of Social Affairs	Garowe
57	HawoKhalif F	Chairwoman for Israa' Village	Garowe
58	Abshiro Ibrahim Hasan	Chairwoman for Waberi Village	Garowe
59	Asha Abdi Hassan	Director of Saacom (women development) LNGO	Garowe
<b>Galkacyo District.</b>			
60	Abdiaziz Jama Guled	Mayor of Galkayo City	Galkayo
61	SahidMohamud Ali	Consultant	Galkayo
62	Yahyeahmed Mohamed	Director of Planning	Galkayo
63	Ahmed Mohamed Ali	Director of Finance	Galkayo

64	Mohamed Dubed	Executive Secretary	Galkayo
65	Abdirashid Hasan Dhaqane	District Engineer	Galkayo
66	Ahmed Abdi Mohamud	Internal Auditor	Galkayo
67	Ahmed Mohamed Jama	Council Secretary	Galkayo
68	Yusuf Elmi Mohamed	Director of Revenues	Galkayo
69	Abdirashid Mohamed Ali	Engineer	Galkayo
70	Abdirizak Omar Gaab	Human Resource Manager	Galkayo
71	Omar Abdulahi Farah	Assistant Consultant	Galkayo
72	Mohamed Aden Sha'iye	Councilor	Galkayo
73	Yasin Abdulahi Salah	Councilor	Galkayo
74	Mohamud Mohamed	TA	Galkayo
75	Abdifitah Abdulahi Jama	Councilor	Galkayo
76	Abdihakim Mohamud Mohamed	Councilor	Galkayo
77	Muhiadin Abdi Warsame	Councilor	Galkayo
78	Mohamed Mohamud Husein	Deputy of Chairman of the City Council	Galkayo
79	Omar Habun Shirdon	Treasurer	Galkayo
80	Abdulkadir Mohamud Omar	Councilor	Galkayo
<b>Jariiban District.</b>			
81	Mohamed Yusuf Shirwa	Mayor of Jiriban	Jiriban
82	Burhan Gaita Abdi	Admin & Finance	Jiriban
83	Ahmed Muse Nur	Procurement	Jiriban
84	Mohamed Abdi Shire	Secretary General	Jiriban
85	Ahmed Saeed Matan	Social Affairs Department	Jiriban
86	Deak Mohamed Abdulle	General Works	Jiriban
87	Saido Aw Yusuf	Land	Jiriban
88	Maryam Moalim Yarow	Chairwoman of Sanitation	Jiriban
<b>Eyl District.</b>			
89	Muse Osman Yusuf	Mayor	EYL
90	Faysal Khalif Wa. ays	V. Mayor	EYL
91	Sa'ad Abdulkadir Mohamed	Consultant	EYL
92	Hawo Abdi Naji	Executive Secretary	EYL
93	Ikran Abdisalan Said	Internal Auditor	EYL
94	Ismail Mohamed Said	Director of Administration	EYL
95	Abdirahaman Abshir Guled	Secretary	EYL
96	Abdirashid Ahmed Farah	District Engineer	EYL

97	AbdinasirYasin Ali	Director of planning	EYL
98	AbdiazizBusurIsse	Director of social affairs	EYL
99	Mohamed Mohamed Osman	Procurement officer	EYL
100	Abdiladif Jama Muse	Consultant	EYL
<b>Bayla District.</b>			
101	Said Aden Ali	Mayor of Bayla	Bayla
102	Liban Jama Caaqil	Revenue	Bayla
103	Ali Said Mahad	IT Intern	Bayla
104	Mohamud Omar Mohamed	Director of admin and Finance	Bayla
105	Omar Mohamed Salat	District Engineer	Bayla
106	Mohamud Ali Farah	Punlic Works	Bayla
107	Najmo Mohamed	Procurement	Bayla
108	BadriyoDayid Mohamed	Councilor	Bayla
109	Suufi Hassan Muse	Social affairs	Bayla
110	Bile Nor Farah	Tax	Bayla
111	Ahmed Mohamud Jama	Planning	Bayla
112	Farah Mohamed Dacar	Consultant	Bayla
113	Ali Haji Farah	Village	Bayla
115	Ahmed Abdirisak	Village committee	Bayla
116	MursalMohamudsamantar	Admin and finance	Bayla

**Annex 2. List of Documents Consulted in all districts.  
Bosaso District.**

1. Mock Assessment Report
2. Bosaso DDF updated 2015
3. Annual Work Plan of 2014 approved by the council
4. LG Budget for the current Fiscal year
5. LDF Bank Account Statement, Ac # BSSD001950
6. Video and pictures of community consultations with men and women in VDCs
7. LDF Cash book
8. Nomination Letters
9. Curriculum Vitae for LG Engineer
10. Environmental impact Assessment Check Lists
11. Contract Agreements
12. LG Closing Accounts for 2014 (12 documents)
13. Tax Revenue Collection books
14. Cash Books
15. Check books with signatories
16. AIMS Database used in the LG
17. BIMS Database used in the LG
18. LG Asset Register
19. List of Projects Implemented in Bosaso LG
20. Bid Documents
21. Feasibility Analyses and technical Costings for the prioritized projects
22. Minutes of Meeting for Approving 2014 Budget
23. Minutes of meeting for Approving 2015 Budget
24. Minutes of Meeting and attendance list of 5<sup>th</sup> Council Meeting in 2014
25. Minutes of Meeting and attendance list of 6<sup>th</sup> Council Meeting in 2014
26. Tender Approval Letters for 2014
27. Tender Approval Letters for 2015
28. Approval for Procurement Plan 2014
29. List of tender Committees
30. List of LG Council Members
31. Reports of Auditor with recommendations
32. List of the Audit Committee
33. Income and Expenditure Statement
34. List of the LG houses, BIMS
35. List Businesses in Bosaso, BIMS
36. Minutes of Annual Work Plan Approval
37. Minutes of meeting for Technical Evaluation, costs and avoiding overlap
38. Curriculum Vitae for LG Procurement Officer
39. Request for installment payments from contractors
40. AWP&B for 2014/15/

**Gardo District.**

1. Gardo Mock Assessment Report
2. Gardo District Development Frame Work (DDF)
3. Annual work plan and Budgeting for Gardo District 2015 (AWP and B)
4. Annual work plan and Budgeting for Gardo District 2014 (AWP and B)
5. List of Tax Collectors and their appointment letters
6. Feasibility Analysis documents
7. Environmental impact Assessment Document
8. Bidding document for: Constriction of Line Dhere Tarmac Road 2014
9. Bidding Documents for: Construction of Wadajir ROUNDABOUT and Tarmac Road 2014
10. Bidding Documents for: Construction of Shimbirale Tarmac Road (Concrete road). 2014
11. Business Licensees Register
12. Property Tax Bill
13. Business Licenses Tax Bill
14. Gardo LG Revenue Document 2014
15. Gardo LG revenue Document 2015
16. JPLG project Completion Reports
17. Projects Approval Forms- Overall Check list
18. Minutes of Consolation Meeting with Gardo district Councils and Village Committee
19. Internal audit reports
20. Responses of internal audit reports by the council and Executives
21. Final Accounts Documents
22. Minutes of meeting for Technical Evaluation, costs and avoiding overlap
23. Bid Opening Minutes for Shibirale Road
24. Minutes of Gardo District council meeting on January 2014
25. Minutes of Gardo District council meeting on January 2015
26. LG Closing Accounts for 2014 (12 documents)
27. LDF Bank Account Statement, Ac # GRWDOOOO1663.

**Garowe District.**

1. Mock Assessment Report
2. District development Frame Work (DDF)
3. Annual work plan and Budgeting for District 2015 (AWP and B)
4. Annual work plan and Budgeting for District 2014 (AWP and B)
5. District Profile
6. List of JPLJ Projects Planned in 2014
7. Feasibility Analysis documents
8. Environmental impact Assessment Document
9. Bidding document for: Constriction of New Tarmac Wadajir/Horsee/Waberi 2014
10. Bidding Documents for: Construction of Round About 2014
11. Business License Register
12. Property Tax Bill
13. Business Licenses Tax Bill

14. LG Revenue Document 2014
15. LG revenue Document 2015
16. JPLG project Completion Reports
17. Project completion Certificates
18. Project Commissioning Documents and Color Pictures
19. Projects Approval Forms- Overall Check list
20. Minutes of Consolation Meeting with district Councils and Village Committee
21. Internal audit reports
22. Responses of internal audit reports by the Council and Executives
23. Minutes of meeting for Technical Evaluation, costs and avoiding overlap
24. Bid Opening Minutes
25. Minutes of District council meeting on September 2014
26. Minutes of District council meeting on March 2014
27. LG Closing Accounts for 2014 (12 documents)
28. LDF Bank Account Statement, Ac # GRWD0000850.

#### **Galkacyo District.**

1. Mock Assessment Report
2. DDF 2014 and 2015 at Galkio district
3. District Profile
4. VDCs Consultation meeting
5. Tender committee meeting
6. Executive committee meeting
7. Minutes for project prioritization
8. Reports of Auditor with recommendations
9. Environmental impact Assessment Check Lists
10. Bid Documents
11. Procurements plan
12. Feasibility Analyses and technical Costing for the prioritized projects
13. Name and qualification of Procurements focal point
14. Minutes of Meeting and attendance list of 5<sup>th</sup> Council Meeting in 2014
15. Name and qualification of district engineer
16. Completion certificates for LDF project
17. Commissioning reports for project completion
18. LG Closing Accounts for 2014 (12 documents)
19. LDF Cash book
20. LG Budget for the current Fiscal year
21. LDF Bank Account Statement.
22. Cash Books
23. Check books with signatories
24. Cheque
25. LG Budget for the current Fiscal year
26. LDF Bank Account Statement, Video and pictures of community consultations with men and women in VDCs
27. LDF Cash book

28. Nomination Letters
29. Curriculum Vitae for LG Engineer
30. Environmental impact Assessment Check Lists
31. Contract Agreements
32. LG Closing Accounts for 2014 (12 documents)
33. Tax Revenue Collection books
34. Cash Books
35. Check books with signatories
36. AIMS Database used in the LG
37. BIMS Database used in the LG
38. LG Asset Register
39. List of Projects Implemented in Galkacyo LG
40. Tender Approval Letters for 2014
41. Tender Approval Letters for 2015
42. Approval for Procurement Plan 2014
43. List of tender Committees

**Jariiban District.**

1. Mock Assessment Report
2. DDF 2014 and 2015 at Jaribanb district
3. District Profile
4. VDCs Consultation meeting
5. Executive committee meeting
6. Minutes for project prioritization
7. Environmental impact Assessment Check Lists
8. Bid Documents
9. Procurements plan
10. Feasibility Analyses and technical Costing for the prioritized projects
11. Name and qualification of Procurements focal point
12. Name and qualification of district engineer
13. LG Closing Accounts for 2014 (12 documents)
14. Tax Revenue Collection books
15. Cash Books
16. Check books with signatories
17. LG Asset Register
18. List of Projects Implemented in Jariban LG
19. Tender Approval Letters for 2014
20. Tender Approval Letters for 2015
21. Approval for Procurement Plan 2014
22. List of tender Committees
23. Completion certificates for LDF project
24. Commissioning reports for project completion
25. LG Closing Accounts for 2014 (12 documents)
26. LDF Cash book
27. LG Budget for the current Fiscal year

28. LDF Bank Account Statement, Ac # **GRWE2661**
29. Cash Books
30. Check books with signatories
31. LG Budget for the current Fiscal year
32. Video and pictures of community consultations with men and women in VDCs
33. LDF Cash book
34. Nomination Letters
35. Curriculum Vitae for LG Engineer
36. Environmental impact Assessment Check Lists
37. Contract Agreements

### **Eyl District.**


1. Mock Assessment Report
2. ELY DDF updated 2015
3. Annual Work Plan of 2014 and 2015 approved by the council
4. LG Budget for the current Fiscal year
5. LDF Bank Account Statement, Ac # **GRWD0002657**
6. LDF Cash book
7. Appointment Letters
8. Curriculum Vitae for LG Engineer
9. LG Asset Register
10. List of Projects Implemented in EYL LG
11. Bid Documents
12. Feasibility Analyses and technical Costings for the prioritized projects
13. Minutes of Meeting for Approving 2014 Budget
14. Minutes of meeting for Approving 2015 Budget
15. Minutes of Meeting and attendance list of 2<sup>nd</sup> Council Meeting in 2014
16. Minutes of Meeting and attendance list of 6<sup>th</sup> Council Meeting in 2014
17. Tender Approval Letters for 2014
18. Approval for Procurement Plan 2014
19. List of tender Committees
20. Reports of Auditor with recommendations
21. List of the Audit Committee
22. Income and Expenditure Statement
23. List Businesses in EYL
24. Minutes of Annual Work Plan Approval
25. Minutes of meeting for Technical Evaluation, costs and avoiding overlap
26. Progress reports
27. List tax collectors and Appointments letters
28. Curriculum Vitae for procurement officer
29. Environmental impact Assessment Check Lists
30. Contract Agreements
31. LG Closing Accounts for 2014 (12 documents)
32. Tax Revenue Collection books
33. Cash Books

34. Check books with signatories

**Bayla District.**

1. Mock Assessment Report
2. Benderbaila DDF 2014 not updated
3. Annual Work Plan of 2014 and 2015 approved by the council
4. LG Budget for the current Fiscal year
5. LDF Bank Account Statement, Ac # **GRWD0002664**
6. LDF Cash book
7. Feasibility Analyses and technical Costing for the prioritized projects
8. Minutes of Meeting for Approving 2014 Budget
9. Minutes of meeting for Approving 2015 Budget
10. Minutes of Meeting and attendance list of 12<sup>th</sup> Council Meeting in 2014
11. Minutes of Meeting and attendance list of 6<sup>th</sup> Council Meeting in 2014
12. Tender Approval Letters for 2014
13. Approval for Procurement Plan 2014
14. List of tender Committees
15. LG Closing Accounts for 2014 (12 documents)
16. Tax Revenue Collection books
17. Cash Books
18. Check books with signatories
19. Appointment Letters
20. Curriculum Vitae for LG Engineer
21. LG Asset Register
22. List of Projects Implemented in Benderbail LG
23. Bid Documents
24. Reports of Auditor with recommendations
25. List of the Audit Committee
26. Income and Expenditure Statement
27. List Businesses in Benderbaila
28. Minutes of Annual Work Plan Approval
29. Minutes of meeting for Technical Evaluation, costs and avoiding overlap
30. Progress reports
31. List tax collectors and Appointments letters
32. Curriculum Vitae for procurement officer
33. Environmental impact Assessment Check Lists
34. Contract Agreements

## Annex 3. Assessment Calender.

DAWLADDA PUNTLAND EE SOOMAALIYEED					PUNTLAND GOVERNMENT OF SOMALIA	
Wasaaradda Arimaha Gudaha, Dawladaha Hoose iyo Horumarinta Reer Miyiga Ministry of Interior, Local Governmen and Rural Development						
#	Description of Activity	Itinerary			Responsible	
		Location	Date From	Date To		
1	Conduct Minimum Conditions and Performance Measures Assessment in Bosaso	Bosaso	10 <sup>th</sup> Oct 2015	11 <sup>th</sup> Oct 2015	PIDAM, MOI to support/supervise	
2	Conduct Minimum Conditions and Performance Measures Assessment in Gardo	Gardo	13 <sup>th</sup> Oct 2015	14 <sup>th</sup> Oct 2015	PIDAM, MOI to support/supervise	
3	Conduct Minimum Conditions and Performance Measures Assessment in Garowe	Garowe	17 <sup>th</sup> Oct 2015	18 <sup>th</sup> Oct 2015	PIDAM, MOI to support/supervise	
4	Conduct Minimum Conditions and Performance Measures Assessment in Galkayo	Galkayo	20 <sup>th</sup> Oct 2015	21 <sup>st</sup> Oct 2015	PIDAM, MOI to support/supervise	
5	Conduct Minimum Conditions and Performance Measures Assessment in Jarriban	Jarriban	24 <sup>th</sup> Oct 2015	25 <sup>th</sup> Oct 2015	PIDAM, MOI to support/supervise	
6	Conduct Minimum Conditions and Performance Measures Assessment in Eyl	Eyl	27 <sup>th</sup> Oct 2015	28 <sup>th</sup> Oct 2015	PIDAM, MOI to support/supervise	
7	Conduct Minimum Conditions and Performance Measures Assessment in Banderbayla	Banderbayla	31 <sup>th</sup> Oct 2015	1 <sup>st</sup> Nov 2015	PIDAM, MOI to support/supervise	
<p><b>NB. 12<sup>th</sup>, 15<sup>th</sup>, 19<sup>th</sup>, 22<sup>nd</sup>, 26<sup>th</sup>, 29<sup>th</sup> of October and 2<sup>nd</sup>- November are travel days</b></p> <p><b>16<sup>th</sup>, 23<sup>rd</sup> and 30<sup>th</sup> are Fridays</b></p>						

**Annex 4. Gallery; Pictures taken during the assessment.  
Bosaso District.**



**Photo 1.** AT making introductory session while mayor listens.



**Photo 2.** Bosaso internal auditor responding to AT.



**Photo 3.** AT making introductory session while mayor listens.



**Photo 4.** AT making decision after documents consultation.



**Photo 5.** AT interviews Bosaso district staff.



**Photo 6.** AT sign board in Bosaso

**Gardo District.**



**Photo 7.** Gardo Mayor Giving introductory session



**Photo 8.** AT sing board in Bosaso



**Photo 9.** At Visiting Gardo LG notice Board



**Photo 10.** AT review Gardo LG revenue cash book.



**Photo 11.** At reviewing Documents at Gardo.



**Photo 12:** AT reads some important doc in Gardo.

## Garowe District.



**Photo 13.** Garo Mayor Giving introductory session



**Photo 14.** AT interviewing Garowe Procurement Officer.



**Photo 15.** AT reviewing some documents in Garowe



**Photo 16.** AT interviewing Garowe Procurement Officer.



**Photo 17.** AT reviewing some documents in Garowe



**Photo 18.** AT asking clarifications on some documents.

Galkacyo District.



Photo 19. AT giving introductory session in Galkaio



Photo 20. AT interviewing Galkaio Internal Auditor.



Photo 21. Making documents consultation



Photo 22. Some files to be used for the assessment



Photo 23. Galkaio Revenue Head unit presents his doc.



Photo 24; LG council executive secretary responds to AT.

**Jariiban District.**



**Photo 25.** AT giving making introductory session in jariiban



**Photo 26.** Documents consultation by the At in Jariiban



**Photo 27.** AT interviewing Jariban LG procurement officer



**Photo 28.** Reviewing Documents in Jariiban by AT



**Photo 29.** Tender Committee files in Jariiban.



**Photo 30.** AT team leader awarding points to the district accordingly.

Eyl District.



Photo 31. AT and district of Eyl making an introductory session.



Photo 32. AT team leader addressing with objectives of assessment.



Photo 33. Eyl LG admin and finance department with doc review.



Photo 34. AT making interview with some issue for further informatio.



Photo 35. AT visiting LG notice board in Eyl.



Photo 36. AT and district makes clarification as they visit LG notice board.

**Banderbayla District.**



**Photo 37.** Haybadle Said Aden making briefing as assessment kicks off in Bayla.



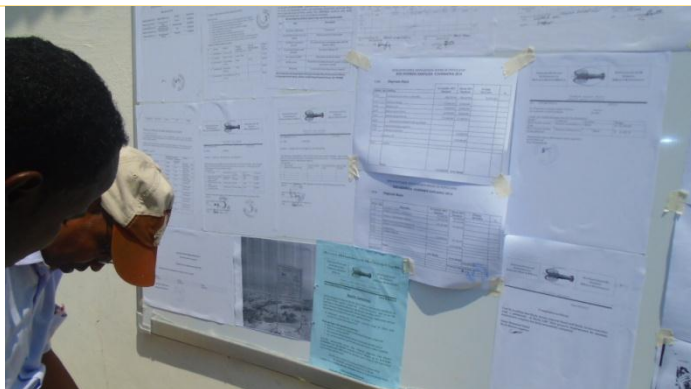
**Photo 38.** AT making documents consultation in Eyl.



**Photo 39.** Farah M. Dacar presents documents to AT



**Photo 40.** AT interviewing Bayla LG procurement officer.



**Photo 41.** AT Visiting LG notice Board in Bayla



**Photo 42.** AT and district staff and admin using the slogan of Banderbayla first, Tiqdam, quenca etc.