



DOWLAD G. PUNTLAND EE SOOMAALIYA

Wasaarad Arimaha Gudaha, D/ Hoose iyo Horumarinta Reer Miyiga

PUNTLAND STATE OF SOMALIA

Ministry of Interior Affairs, Local Government & Rural Development

# Human Resource Management for Local Governments



## *HRM 4: HR BUDGETING AND PAYROLL MANAGEMENT*

### **PARTICIPANT BOOK (DRAFT)**

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October 2014



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**DRAFT**

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## Foreword

*Insert if required*

## Acknowledgements

*Insert if required*

## **Abbreviations Used**

|        |                                                              |
|--------|--------------------------------------------------------------|
| HR     | Human Resources                                              |
| HRM    | Human Resource Management                                    |
| MILGRD | Ministry of Interior, Local Government and Rural Development |

# Introduction

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## Aims and Objectives

### ***Aim of the overall HRM training program***

The aim of the HRM training program for local governments in Puntland is to support understanding and application of the procedures and forms outlined in the newly drafted 'Human Resource Manual for Local Governments, Puntland State', to ensure that the manual is correctly and consistently implemented.

The overall goal of improving HRM procedures in districts is to enable district administrations to *better undertake their mandated functions and more effectively deliver services to their communities.*

### ***Specific training objectives for module HRM 4***

By the end of this training module HRM 4, participants should be able to:

- Follow procedures for incorporating HR expenditure into District annual budgets, based on key budget principles.
- Prepare and update an accurate Staff Roll, based on a current organisational structure, which can be used as a tool to manage expenditure on
- Follow procedures for correct and timely management of the district payroll, including payroll events, payroll running and payroll reconciliation with HR records.

### ***Anticipated training outcomes***

As outcomes of the HRM training program, it is anticipated that participants will feel:

- *Motivated* to put into practice what they have learned about the new HRM procedures.
- *Confident* about their understanding of the new HRM procedures and their ability to put them into practice.
- *Enthusiastic* about how the new HRM procedures can assist their district to better deliver services to communities.

## Target Participant Group

This training is designed for the following participants:

- All district personnel with a HR related role, such as HR Officers.
- District Payroll Officers, or those in an equivalent role.
- Other relevant staff for example, from the Department of Administration and Finance.
- Mayors, District Executive Secretaries, District Department Directors.

A summarised version of this module will be made available for other groups such as:

- Members of the District Council.
- Representatives of MILGRD/central government.

## Overview of HRM training materials

| Component                                        | Relevant Sections of the HRM Manual                                                                                                       |
|--------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| HRM 1. Introduction to Human Resource Management | 1. Introduction<br>2. Roles and Functions of HR Units                                                                                     |
| HRM 2. Recruitment and Appointment               | 7. Recruitment                                                                                                                            |
| HRM 3. Life Cycle of HRM                         | 5. Uniform Conditions of Service<br>6. Health and Safety<br>8. Transfer, Promotion, Demotion and Discipline<br>9. Separation<br>11. Leave |
| HRM 4. HR Budgeting and Payroll Management       | 3. HR Planning and Budgeting<br>4. Payroll Management                                                                                     |
| HRM 5. Higher HRM Functions                      | 10. Performance Management<br>12. Training and Development                                                                                |
| Optional Components<br>(to be advised)           | Office Communication<br>Establishing and Maintaining a Filing System<br>Preparing an Effective CV                                         |

## Glossary & Resources

- There is a **Glossary** of relevant terms and their meanings included at the end of this Participant Book.
- You will find a list of useful **Resources** for further information at the end of this Participant Book.

## Timings & Methods

This HRM 4 training has been designed as a **one day** training session. The training aims to be interactive and participatory. In addition to lecture/presentations, the following training methods will be used:

- Group and plenary discussions
- Group exercises
- Review questions
- Action plans

## Module Overview

| Session                                                   | What is covered?                                                                                                                              |
|-----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Getting Started</b>                                    | <ul style="list-style-type: none"> <li>• Welcomes, Introductions</li> <li>• Aims, Objectives</li> <li>• Expectations, Ground Rules</li> </ul> |
| <b>Session 1: Overview of HR Planning &amp; Budgeting</b> | <ul style="list-style-type: none"> <li>• Budgeting Principles</li> <li>• Procedures for HR Planning and Budgeting</li> </ul>                  |
| <b>Session 2: Preparing the Staff Roll</b>                | <ul style="list-style-type: none"> <li>• Preparing a Staff Roll</li> <li>• Example Staff Roll</li> </ul>                                      |
| <b>Session 3: Payroll Management</b>                      | <ul style="list-style-type: none"> <li>• Payroll Events</li> <li>• Payroll Procedures</li> </ul>                                              |
| <b>Conclusion</b>                                         | <ul style="list-style-type: none"> <li>• Summary</li> <li>• Action Plan</li> <li>• Assessment Task</li> <li>• Evaluation</li> </ul>           |

## Getting Started

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### *Session Objectives:*

- Create a comfortable and encouraging learning environment.
- Provide an overview of the training, including aims and objectives.
- Understand participants' expectations of the training.
- Set some agreed ground rules for the training.

! In this session you will get to know your trainer/s and the other participants. You will find out what the training involves and what you are expected to do.

Here are some topics your trainer is likely to cover in this session:

- Welcome, Introductions and 'Housekeeping'
- Aims and Objectives of the Training
- Training Overview and Timetable
- Expectations and Ground Rules



### 'Icebreaker' Questions:

Briefly discuss the following with your neighbour:

- What are your **expectations** of this training?
- What do you think you can **contribute** to this training?
- Which **core HRM functions** (listed below) are important for this training in HR Budgeting & Payroll Management? (Also higher functions for A grade districts)

### *Core HRM Functions for all District Councils*

- a. Establish and maintain a personnel file for each officer.
- b. Issue advertisements, interview appointments, examination sittings and results for all recruitment in collaboration with the Executive Secretary.
- c. Issue appointment and probation letters to staff in collaboration with the Executive Secretary.
- d. Prepare and Manage establishment register.
- e. Manage monthly attendance registers.
- f. Prepare and sign off monthly pay sheet.
- g. Manage changes to the payroll.
- h. Submit above documents to the relevant Head of Department (e.g. Director of Finance and Administration or Executive Secretary) and submit cover memo signed by the Head of Department as necessary.
- i. Finalize approved pay sheet for printing and submission to Finance Section or other responsible section.
- j. Ensure all documents for record of monthly salary payment are filed.
- k. Ensure the next month's pay sheet register forms are printed and distributed, in collaboration with the Payroll Officer.
- l. Manage the filing and archiving of hard copy payroll information.
- m. Safeguard employee contracts.
- n. Coordinate and support disciplinary hearings and action findings.
- o. Leave administration.
- p. Pension administration.

*Source: Human Resource Manual for  
Local Governments, Puntland State, 2.3.1*



#### **Links to the HRM Manual**

**2.3.1 Core HRM functions**

**2.3.2 Higher level HRM functions  
(A grade districts only)**

### *Higher Level HRM Functions*

Where a separate HR Department or HR Section exists (in certain 'A' Districts), they are responsible for the additional tasks outlined below:

- a. Coordinate HR processes for all departments and units at the district offices and ensure they follow the standards set out in this manual.
- b. Review and maintain effective and efficient work design and organizational structures.
- c. Maintain human resource stability by ensuring that all approved positions are filled with suitable persons.
- d. Implement and monitor the system of remuneration and rewards equitably.
- e. Enhance District Council performance by implementing a suitable performance management system and train managers and staff in its use.
- f. Ensure effective payroll management, employee contracts, health and safety matters and review regularly.
- g. Implement and facilitate disciplinary and grievance procedures.
- h. Manage exit strategies e.g. retirements and resignations.
- i. Human resource development through capacity building activities in association with other departments.

*Source: Human Resource Manual for Local Governments, Puntland State, 2.3.2*

## Session 1

## Overview of HR Planning and Budgeting

### *Session Objectives*

By the end of this session participants will be able to:

- Discuss the importance of including accurate HR costs as part of a district's annual budget.
- Follow correct procedures for HR budgeting for the district budget for the coming financial year.

### *Key points—HR Planning and Budgeting*

1. District annual budgets are prepared in September, three months before the commencement of the new financial year.
2. A large proportion of the District Council budget is committed to recurrent costs—particularly salaries and other HR costs, which must be *affordable* and within department budget ceilings.
3. Salary and HR expenditure must be monitored by the HR Unit and checked monthly in collaboration with the payroll section.
4. Discrepancies between projected monthly HR costs and actual costs should be reported to the relevant departmental director and the Executive Secretary.

### **Principles of Budgeting**

**Realistic**—Budgets must be based on a *realistic* assessment of available resources.

**Balanced**—Overall planned expenditure should not exceed expected revenues.

**Available Revenue**—Revenue must be distributed across the units of the District Councils through departmental budget ceilings, which *include* ceilings on HR expenditure.

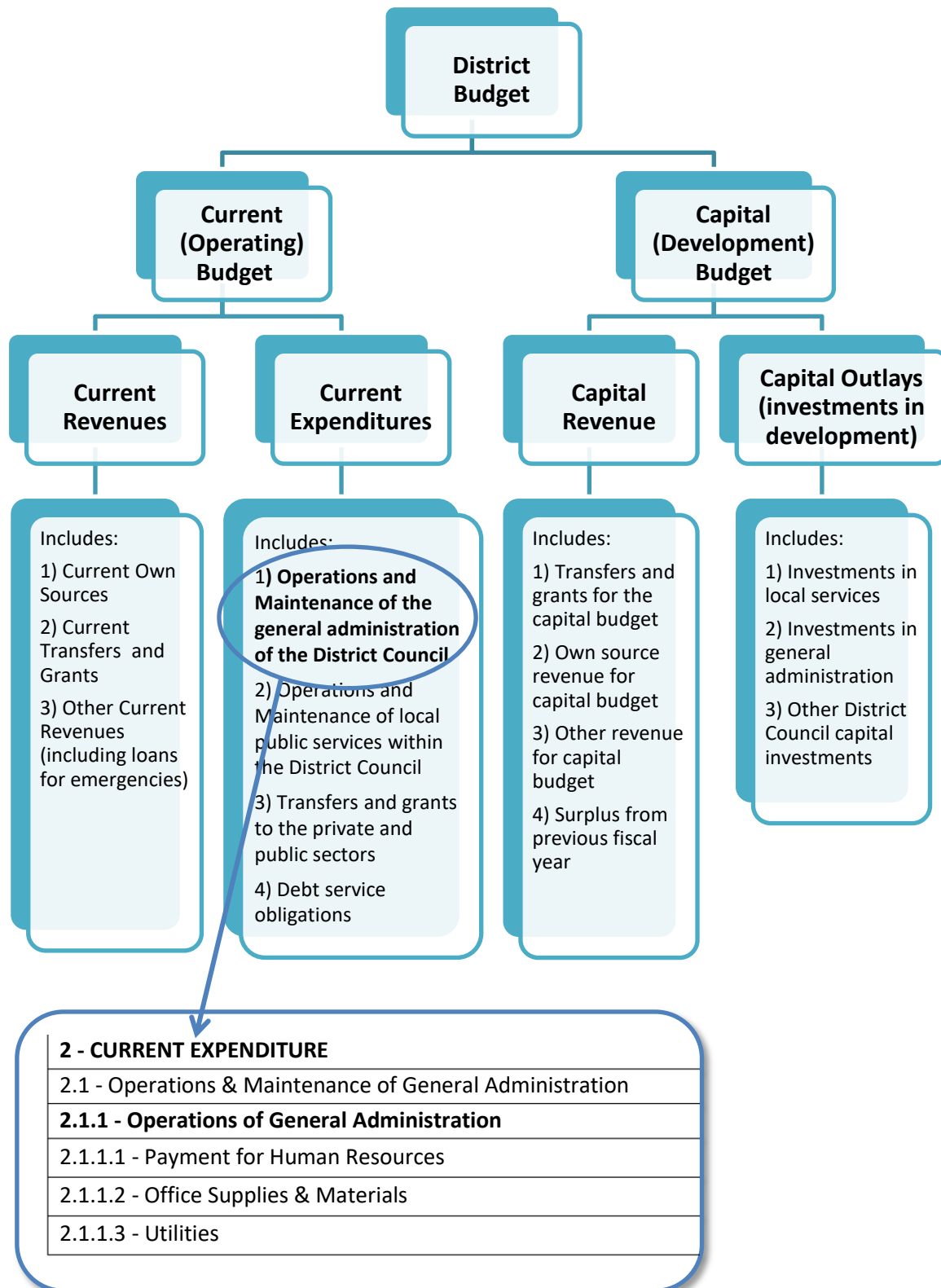


### **Links to the HRM Manual**

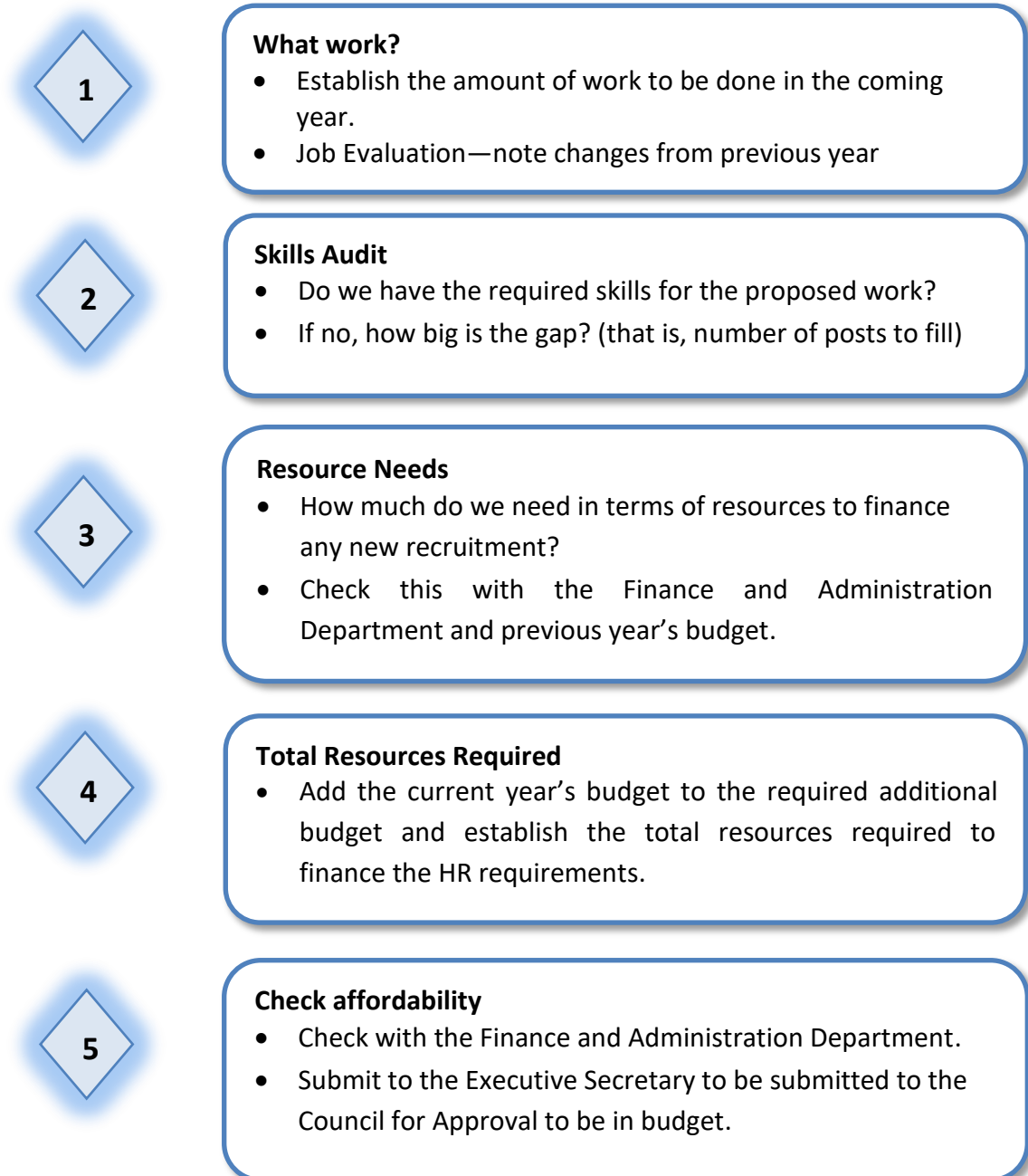
For more information, see your HRM Manual:

- 3. HR Planning & Budgeting**
- 3.1 Principles of Budgeting**

## Diagram 1: District Budget Structure



## Diagram 2: Annual HR Budgeting Procedure



Qn: Good to identify who is responsible for each step in the process. e.g. Would this process be done as a collaboration between HR Unit and each department? For example, departments determine the work needed, HR assists with calculating costs?

## Calculation of HR Budget

For each officer employed, calculate:

*Ali M.*

*Accounting Officer*



**Basic Salary for Grade and Step**  
 +  
**Seniority Bonus, if paid**  
 +  
**Additional Pay and any other allowances**  
**e.g. housing allowance**

**Qn: When calculating costs, should the costs of the recruitment process for any new positions also be factored in? e.g. (if relevant) costs of advertising positions, examination development etc.**

### *Key points—HR Budget Revisions*

If the HRM part of the budget must be revised during the financial year, any revision must be done according to the provisions for budget revisions in Article 33 of Law No. 7, as below:

If there is a need, the Local Council can in the second half of the year make re-allocations of funds in the budget-lines. This can be authorized by the following:

- Re-allocation with two sub-headings that have a common heading can only be carried with a directive from the Ministry of Local Government and Rural Development.
- Re-allocations with sub-lines, can be authorized by the Chairperson of the Regional Development Committee

The Local Council should prepare monthly, semi-annually and annual financial statements, which will be approved by the District Mayor and will be submitted to the Ministry of Local Government and Rural Development for approval.

## Questions for Discussion

- What proportion of your district's annual budget is spent on HR, including salaries and other HR costs? Does the amount increase from one year to the next? At what rate?
- What process is currently used in your district to budget for HR expenditure? Is there usually a discrepancy between what is required and what is available?
- For HR Officers, how often do you check HR expenditure against the budget? Is there much discrepancy between projected HR costs and actual costs?
- What suggestions do you have to try and keep your district's HR expenditure within budget?

For HR Officers, it is important to check HR expenditure against the budget on a monthly basis, to avoid a 'blowout' in expenditure during the financial year.



## Review and Action

- This session has highlighted the importance of proper budgeting procedures for HR in the district annual budget, given the large proportion of a district's budget which goes towards HR costs, such as salaries.
- Proper HR budgeting is linked to the need for an accurate and up to date Staff Roll, based on an organisational chart. **Session 2** looks at the Staff Roll in more detail.
- At the end of this Participant Book there is an Action Plan for further action in the workplace. Taking something you have learned from this session, perhaps as a result of the Questions for Discussion, make an entry in your Action Plan about how to move forward with regard to proper HR budgeting in your workplace. An example has been provided for you.

## Preparing the Staff Roll

### *Session Objectives*

By the end of this session participants will be able to:

- Outline how the Staff Roll is a tool that can be used to manage HR budgets.
- Establish an accurate and up to date Staff Roll for their District Council, based on an approved organisational chart.



### Questions for Discussion

- Does your District Council administration have an accurate, up to date Staff Roll? What is the purpose of having an accurate and up to date Staff Roll?
- Who is currently responsible in your district for the preparation and maintenance of the Staff Roll? What is the format of the Staff Roll?
- A district's Staff Roll should be based on an accurate and approved organisational chart. Does your district have a current organisational chart?

### *Key Points about the Staff Roll*

5. The Staff Roll (also called the Establishment) shows details of all staff employed, including name, position, department, grade and staff number.
6. The Staff Roll is more than just a list of names—it is a tool which is derived from the organisational structure and which enables staff to identify whether the current staffing structure is affordable, and whether positions need to be created or abolished.
7. The HR Officer is responsible for the preparation and updating of the Staff Roll. The District Council approves the Staff Roll.
8. The Staff Roll does not include the Mayor or Council members, as they are not employees.
9. An example Staff Roll is provided below in **Example 1** and a sample Staff Roll in **Annex 3**.
10. The Staff Roll should be kept as an electronic file if possible, for ease of updating. It could be prepared using software such as MS Excel.



### Links to the HRM Manual

For more information, see your HRM Manual:

**3.2 Preparing a Staff Roll**

**3.3 Updating the Staff Roll**

**3.4 Relationship between the Staff Roll and the HR budget**

**Example 1: Staff Roll—Abyan District Council** (See *Annex 3* of the HRM manual)

| Establishment No. | Department    | Section/Unit | Name      | Appointment date | Position           | Status: Permanent, ST, Casual | Sub-Total | Total |
|-------------------|---------------|--------------|-----------|------------------|--------------------|-------------------------------|-----------|-------|
| 1                 | Admin/Finance | HR           | Asha S.   | 26/05/2011       | HR Officer         | Permanent                     |           |       |
| 2                 | Admin/Finance | Accounts     | Ali M.    | 29/12/2014       | Accounting Officer | Permanent                     |           |       |
| 3                 | Admin/Finance | Payroll      | Fatima A. | 22/11/2013       | Payroll Officer    | Permanent                     |           |       |

**STAFF ROLL SUMMARY—ABYAN DISTRICT COUNCIL**

**1. SUMMARY OF TOTAL POSTS BY GRADE**

| Grade                           | Number of posts | Number of Staff in Post | Number of Vacant Posts |
|---------------------------------|-----------------|-------------------------|------------------------|
| A                               | 9               | 9                       | 0                      |
| B                               | 21              | 18                      | 3                      |
| C                               | 8               | 7                       | 1                      |
| D                               | 8               | 20                      | -                      |
| Short-term Contract             | 5               | 5                       | 0                      |
| Casual                          | 4               | 10                      | -                      |
| <b>TOTALS</b>                   | <b>52</b>       | <b>69</b>               | -                      |
| <b>Authorized Establishment</b> | <b>52</b>       |                         |                        |
| <b>Discrepancy</b>              | <b>17</b>       |                         |                        |

### **Exercise 4.1: Analysis of Staff Roll, Abyan District**

In this exercise you will familiarise yourself with the format for a Staff Roll, and identify what information can be ascertained from it.

In groups, look at **Example 1** above and address the following:

- Is there any other category of information that might be useful to include in a Staff Roll, in addition to what is provided in the example.
- What discrepancies can you see for Abyan District, in terms of the number of identified posts and the number of staff in those posts?
- What are the implications of this and what action can Abyan District take to rectify the situation?



### **Review and Action**

- This session has highlighted the importance of an accurate and up to date Staff Roll as the basis for future HR needs, which informs planning and budgeting.
- It will be important for district HR staff on return to the workplace, to review their own district Staff Roll and update or revise where needed. The process can assist in identifying positions which may no longer be required by the District Council.
- At the end of this Participant Book there is an Action Plan for further action in the workplace. Taking something you have learned from this session, make an entry in your Action Plan about how to move forward with regard to the implementation of the HRM manual in your workplace. An example is provided in the Action Plan below.

## Session 3

## Payroll Management

### *Session Objectives*

By the end of this session participants will be able to:

- Identify payroll responsibilities and relevant forms to be used.
- Conduct correct procedures for different payroll events, according to the HRM manual.
- Follow correct timelines for payroll running and reconciliation, as outlined in the HRM manual.

### *Payroll Events*

Events which affect staff payroll payments include:

1. Going on or returning from sick leave.
2. Going on or returning from maternity leave.
3. Going on or returning from any other special leave.
4. Staff leaving District Council employment.
5. New recruits.
6. Staff entitlement to overtime payments.
7. Staff changes to contracted hours.
8. Staff changes to grading.

**!** A uniform salary scale has not yet been developed for local government. This will be developed in the next year and issued by MILGRD. In the meantime, District Councils should ensure that their current payment structure is applied consistently to all staff.



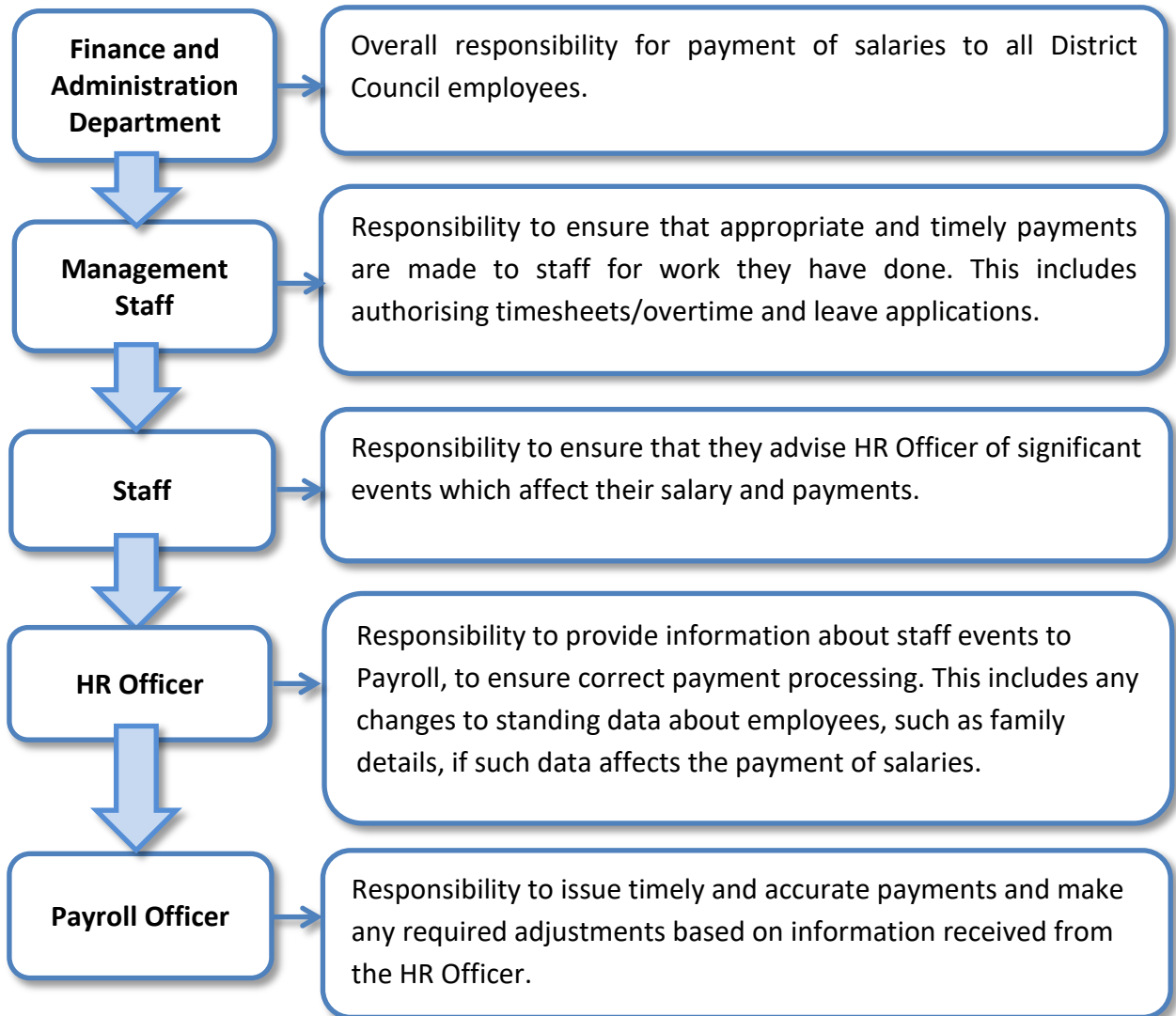
### **Links to the HRM Manual**

For more information, see your HRM Manual:


**4.1 Salary Scale**

**5.6 Grades and Salary Scale**

### Diagram 3: Payroll Responsibilities



| Relevant Forms and Information for Payroll                                                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• Staff Appointment Form (<i>Annex 4</i>)</li> <li>• Leave Application Form (<i>Annex 23</i>)</li> <li>• Separation Advice Form (<i>Annex 5</i>)</li> <li>• Notification of Absence Form (<i>Annex 6</i>)</li> <li>• Notice of Promotion Memorandum (<i>Annex 19</i>)</li> <li>• Staff Timesheets/Overtime information</li> <li>• Changes to Standing HR Data</li> </ul> |

 **Links to the HRM Manual**

For more information, see your HRM Manual:

- 4.2 Payments to Staff**
- 4.3 Holiday Periods**
- 4.5 New Recruits**
- 4.6 Separation Payroll Actions**
- 4.7 Overtime**
- 4.9 Changes to Standing Data**
- 4.10 Sickness Pay**
- 4.11 Maternity Pay**
- 4.12 Pay Increments and Promotions**

### Example 1: Ali’s payments

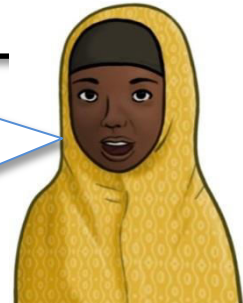
Ali is the Accounting Officer for Abyan District Council. His pay is always given on the last Friday before the end of the month and all information such as timesheets and overtime, must be presented to the HR Office by the beginning of the fourth week of each month.



### Questions for Discussion

- On what date will Ali be paid in January 2015?
- By when does Ali’s approved timesheet information need to go to Asha, the HR Officer?
- Ali wants to take a week’s leave, starting from Saturday 31 January 2015. By when does he need to submit his Leave Application form?

Refer to the relevant sections in your HRM manual to assist in answering these questions.



*Asha S.*

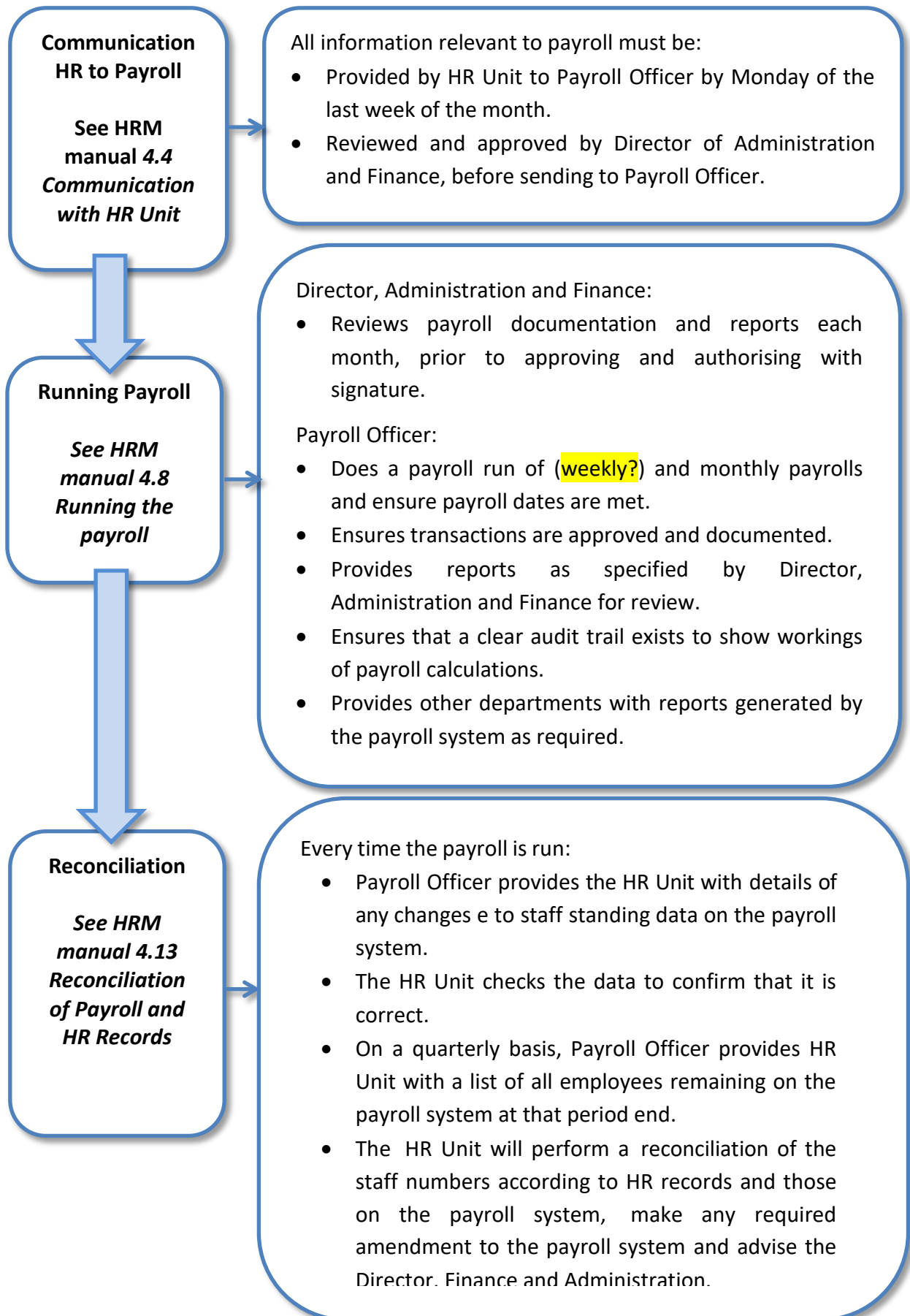
*Ali M.*



January 2015

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|-----|-----|-----|-----|-----|-----|
|     |     |     |     | 1   | 2   | 3   |
| 4   | 5   | 6   | 7   | 8   | 9   | 10  |
| 11  | 12  | 13  | 14  | 15  | 16  | 17  |
| 18  | 19  | 20  | 21  | 22  | 23  | 24  |
| 25  | 26  | 27  | 28  | 29  | 30  | 31  |

## Diagram 4: Payroll Running and Reconciliation



## Exercise 4.2: Payroll Procedures

In this exercise you will develop knowledge of procedures required for several different examples of payroll events.

You will work in groups and be assigned one of the following payroll events from the HRM manual:

- 4.3 Holiday Periods**
- 4.5 New Recruits**
- 4.6 Separation Payroll Actions**
- 4.7 Overtime**
- 4.10 Sickness Pay**
- 4.11 Maternity Pay**
- 4.12 Pay increments and Promotions**

Your group will be required to depict your assigned procedure on a flip chart, for clear demonstration to others. Your trainer will provide you with further guidance for this exercise.



## Review and Action

- This session has outlined some important procedures for payroll management for District Councils. To ensure the smooth running of payroll systems, it will be important for the Payroll Officer, HR Unit and Director of Administration and Finance to communicate closely to ensure that payroll information is accurate and up to date and that all transactions made from the payroll are properly documented and follow a clear audit trail.
- At the end of this Participant Book there is an Action Plan for further action in the workplace. Taking something you have learned from this session, make an entry in your Action Plan about how to move forward with regard to the implementation of the HRM manual in your workplace. An example is provided below:
  - *Notify all staff of the cut off dates for submitting paperwork that affects the payroll, such as leave and overtime. Ensure that these cut off dates are adhered to.*

## Action Plan

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Prepare an action plan for your return to the workplace, based on what you have learned in this training.

| <b>Activity</b>                                                                                                                                                                            | <b>Who is responsible?</b>                                                             | <b>By when?</b>                                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------------------------------------------------|
| <i>From Session 1: Check the previous month's salary and HR expenditure against the budget, to determine whether spending is on track or at risk of blowing out.</i>                       | <i>Me as HR Officer, with support from senior staff, such as department directors.</i> | <i>Within 1 week of completing the training.</i>   |
| <i>From Session 2: Conduct a review of the existing Staff Roll. Ensure it is in line with the Organisational Structure. Identify any vacant positions which may no longer be required.</i> | <i>Me as HR Officer, with support from senior staff, such as department directors.</i> | <i>Within 2 weeks of completing this training.</i> |
|                                                                                                                                                                                            |                                                                                        |                                                    |
|                                                                                                                                                                                            |                                                                                        |                                                    |

# Conclusion

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## Summary

In this training module you have learned about the following:

- Procedures for HR budgeting according to some key budget principles.
- The importance of an accurate and up to date Staff Roll.



### **Important!**

You have also been asked to complete items in an Action Plan, which needs to be put into place back in your district, with specific responsibilities, timelines and mechanisms for follow up identified.

## Assessment

In order to pass this module component, you will need to successfully complete an assessment task, which your trainer will provide you with.

## Evaluation

Your trainer will ask you to provide some feedback on the training you have just participated in, through the conduct of an evaluation activity. Your feedback will be most helpful for the ongoing improvement of these training modules.

*Thank you!*

## Glossary

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|                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Budget</b>         | Refers to the estimates of revenues and receipts, and expenditures for a given entity (agency, department, ministry or government).                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Budgeting</b>      | The budget is a monetary definition of the future plans of the agency. It determines, for a future period of time what is to be done, what is to be accomplished, the manner in which it is to be done, and the cost of doing it.                                                                                                                                                                                                                                                                    |
| <b>Budget Ceiling</b> | Refers to an upper limit of funding for a particular purpose.                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Contract Terms</b> | An agreement of employment in which a specific period of employment, remuneration and terminal benefits are stipulated.                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Demotion</b>       | Reducing or downgrading the level of an employee's position.                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Department</b>     | Means a functional or sectoral administrative area of the District Council for which a senior officer is responsible as a Director e.g. Department of Finance and Administration.                                                                                                                                                                                                                                                                                                                    |
| <b>District</b>       | Means the districts set out in this Law and into which the regions of Puntland State are sub-divided.                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Expenditure</b>    | Refers to the different ways in which funds are allocated and spent from the district's budget.                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Family</b>         | Means a social group consisting of an employee, his/her spouse and his/her children.                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Head</b>           | Means head of sections and departments which the local government establishes.                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>HR Officer</b>     | The most senior person responsible for HR management, other than a Director, whether they have this title or not. It is the same as Personnel Officer.                                                                                                                                                                                                                                                                                                                                               |
| <b>HR Unit</b>        | This term is used for all departments, sections and units that are responsible for managing HR functions in a District Council. Each District Council will have such a unit or person, but its size and title will vary. For example, a large Municipal Council has a HR Department. C grade District Councils may only have a Personnel or HR Officer. Where the manual mentions the HR Unit, the meaning is that the group responsible for HR management must be responsible for these procedures. |

|                                 |                                                                                                                                                                                                                                                  |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Mayor</b>                    | The head of the District Local Authority                                                                                                                                                                                                         |
| <b>Ministry</b>                 | Ministry of Interior, Local Government and Rural Development (MILGRD)                                                                                                                                                                            |
| <b>Organisational Structure</b> | Consists of functions, sectors or programs, for which activities and tasks are designed and allocated, under the District Council’s supervision hierarchy and which are directed towards the achievement of the District Council’s policy goals. |
| <b>Payroll Officer</b>          | The person responsible for managing the payroll, whether they have this title or not.                                                                                                                                                            |
| <b>Payroll Run</b>              | This is the weekly, monthly or regular printing of the total District Council payroll for review by the Director, Finance and Administration and the Executive Secretary.                                                                        |
| <b>Personnel Officer</b>        | The most senior person responsible for HR management, other than a Director, whether they have this title or not. It is the same as HR Officer.                                                                                                  |
| <b>Recurrent</b>                | An amount spent on costs that are ongoing, that is, they occur every year, for example, salaries.                                                                                                                                                |
| <b>Revenue</b>                  | Money coming in to a government from sources such as taxes.                                                                                                                                                                                      |
| <b>Salary</b>                   | Means an amount of money paid to an employee every month in return for their work.                                                                                                                                                               |
| <b>Separation</b>               | Means leaving the employment of the District Council.                                                                                                                                                                                            |

## Resources

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1. What is Human Resource Management?

[http://humanresources.about.com/od/glossaryh/f/hr\\_management.htm](http://humanresources.about.com/od/glossaryh/f/hr_management.htm)



1. Human Resource Manual for Local Governments, Puntland State, Ministry of Interior, Local Government and Rural Development. First Draft, July 2014.
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