



**REPORT ON FISCAL TRANSPARENCY AND EFFECTIVE BUDGET MANAGEMENT**

**TRAINING FOR SENIOR OFFICIALS OF SOMALIA AND SOUTH SUDAN**

**31<sup>st</sup> MAY to 3<sup>rd</sup> JUNE 2016, OLE SERENI Hotel-NAIROBI, Kenya**



*Participants at the Training*

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## Executive Summary

- Proper Public Finance Management (PFM) by way of developing credible budget, transparent and efficient execution of the public resources by Financial Integrity and Accountability institutions can ensure better service delivery to the citizenry and enhance the rebuilding of countries with post-conflict trauma
- In post conflict aftermath, development of the legal framework and creating institutional structures are useful first steps for good public budget planning, execution, monitoring and evaluation. These laws may be included in section (s) of the federal constitution, PFM and Accountability Acts, Annual Appropriation bills of the legislature, Public Procurement Acts, etc.
- Developing the laws is not enough but creating capacities to enforce them, like in the case of South Sudan, is very important
- PFM covers very wide areas of function such as macro-economic planning, budgeting, procurement, accounts, internal audit, etc., but this capacity building training support of HESPI focused on ensuring transparency and credibility for effective public money management mainly during budget planning/formulation, budget execution and controls or monitoring and evaluation of use of public resources for the national priorities
- Participants were exposed to useful fiscal management governance and technical requirements and in particular to the accountability and transparency values of integrity. Also, the participants recalled the core mandates, responsibilities and methods of delivering on effective and efficient PFM and fiscal risk controls by all concerned stakeholders.

## Budget planning

- Budget planning is most critical stage of the PFM cycle where priorities and voices of the public and other concerned players are adequately incorporated.
- Target countries are to ensure that the process of preparing the public budget must be inclusive involving key stakeholders such as think tanks, parliamentarians, CSOs and advocacy groups and, and most importantly the citizens (through public hearing, information access/sharing).
- A sound budgeting system is one that creates trust among citizens through considering their concerns and makes realistic plan to efficiently implement the public priorities.
- In Somalia and South Sudan, the budget is prepared as per the constitution; but there are issues of how the contributions of the citizenry and other interested groups are incorporated and boost the roles of the legislature. There is need to look at other laws that underpin the budget – e.g. define responsibilities and roles of stakeholders, and to anchor issues of transparency and accountability in them.

## Budget execution

- Once the public annual budget is approved by the legislature, there needs to be a mechanism to ensure that the scarce budget is fully and faithfully implemented by the various agencies of government for the best interest of the people and the country.
- The effectiveness of the execution involves useful processes such as level of appropriation by the legislature (for flexibility), cash disbursements, adopting the TSA (Treasury Single Account) for central control, legal framework to reduce potential leakages
- Putting in place and enforcement of proper procedures of procurement which underpin and ensure transparency and accountability of purchases

## Monitoring and Evaluation (M&E)

- This roles of the legislature and other PFM actors should look into the performance, evaluation and value for money which should be an integral part of the budget process- the public and all concerned should access information on efficiency level of budget utilization
- M&E should be done by way of producing credible annual progress report, monthly monitoring on *line items of revenue and line items of expenditure* led by National Treasury.
- The legislature (mainly the Public Accounts Committee of the parliament) should play oversight role by not only receiving reports reviewing and taking the appropriate actions but making surprise visits to executing agencies.

The training adequately addressed the above three nodes of the public budget management cycle with presentations from the trainers which facilitated standardization of the existing systems, pointing out to put in place observed legal and re-enforcement gaps, learning from each other country's experiences, standardization of the practices to internationally acceptable levels. The linkage between Kenya, Somalia, South Sudan PFM professionals is created for further cross-learning and experiences sharing. Adequate reference materials were also shared with the trainers to help them train their subordinates as this training was planned as "trainers training."

## **1. Introduction**

The Horn Economic and Social Policy Institute (HESPI) is an independent, non-profit regional think tank, which builds capacity for institution in member countries of the Inter-Governmental Authority for Development (IGAD) and other low income countries. The institute is involved in high level quality research and mounting of specialized training on diverse issues for members of legislature and staff of relevant departments within the executive and other think tanks. Among the Institute's core programs, is institutional capacity building with the goal of improving financial sector effectiveness, and enhancing financial governance and integrity.

The challenges faced by developing countries today is the need to strengthen fiscal discipline, bring resource allocation in line with policy priorities, create an enabling environment for public financial managers, and protect due process. According to the latest report released in January 2010 South Sudan, and Somalia ranks among the bottom 10 countries. Whereas these countries are emerging from devastating conflicts it is inevitable that they need to make efforts to strengthen institutions of public finance and integrity. Security and peace shall only succeed in the long-term if governments make the necessary changes that increase transparency and efficiency in the use of public resources.

HESPI has been supporting the key integrity institutions of Somalia and South Sudan, including the Ministries of Finance, Public Accounts Committees of the legislatures, Supreme Audit Institutions, Central Banks, and anti-corruption agencies to strengthen effective Public Finance Management (PFM). It is in this effort that HESPI organized a training of middle level budget management officials on fiscal transparency and efficient budget management techniques and approaches at Nairobi on 31<sup>st</sup> May to 3<sup>rd</sup> June 2016.

## **2. Objective of the Training**

The training was aimed at equipping participating budget management officials of Somalia and South Sudan with useful fiscal management technical capability and in particular accountability and transparency values of integrity. The training was also aimed at enabling the participants to internalize the core mandates, responsibilities and methods of delivering on effective and efficient public finances management and fiscal risk controls. The specific objectives were to:

- Acquaint the selected middle and senior level budget officials with the techniques and approaches of delivering on their role and mandates in effective budget management.
- Familiarize the trainees with internationally accepted standards for fiscal accountability and transparency, and with adherence to these standards in their mandates.
- Introduce the seminar participants to possible ways of contributing to accountability and efficient management in fiscal policymaking whereby the budget process is subject to greater public scrutiny and determination.

### **3. Key PFM issues covered: within planning, execution and monitoring framework**

#### ***3.1 Transparent and credible Budget preparation***

The budget is a central policy document of government, showing how it will prioritise and achieve its national agenda. Apart from financing new and existing programmes, the budget is the most important vehicle for implementing fiscal policy, and thereby influencing the economy as a whole. The budget thus aims to turn plans and aspirations into reality. The budget today is no longer done for accountability but it is a social contract between citizens and state. It has to show how resources are raised and allocated for the delivery of public services. Such a document must be clear, transparent and credible if it is to command trust, and to serve as a basis of accountability. The process of preparing the budget must also be inclusive. As much as the key lead ministry is the National Treasury/Ministry of finance, it has to involve other stakeholders such as think tanks, parliamentarians, civil society organisations and advocacy groups and, increasingly, must involve citizens themselves.

An effective budgetary process is therefore one that takes these contributions, weighs and considers them, and transforms them into a set of proposals for action for the betterment of society. A sound budgeting system is one which engenders trust among citizens that government, in the broad sense, is listening to their concerns, has a plan for achieving worthwhile objectives, and will use the available resources effectively, efficiently and in a sustainable manner in doing so. In order for the budget process to meet this objective it thus must be anchored by law (s), structures and institutions.

Whereas the budget is prepared as per the constitution in the two countries, there are issues of how the contributions of the citizenry and other interested groups are incorporated and the roles of the legislature which are limited. The participants agreed that there is need to look at other laws that underpin the budget and to anchor the issues of transparency and accountability in them. Importantly the participants appreciated that fact a legal framework should define responsibilities and roles of various stakeholders namely the Ministries of Finance, Ministries of economic development, civil society, development partners, the legislature. A framework for measuring the budget credibility was also used which the participants can be able to use to evaluate the credibility of their own budget process.

### **3.2 Effective and transparent public budget execution process**

It has been argued that a well prepared budget can be badly implemented. Thus it is important that the necessary institutions are established for ensuring that the budget is executed as approved. Once the budget has been authorised by parliament, the budget allocations should be implemented fully and faithfully by the agencies of government.

The execution of the budget includes cash disbursements that are profiled, controlled and monitored. It also requires a clear definition of roles of various institutions and holding those institutions accountable to their actions.

Some countries have implemented the Treasury Single Account (TSA) as a way of ensuring that there is a central control of public revenues and expenditures. The participants of the training also shared how the execution of budgets is taking place in their own countries and it was established that Somalia has established a Treasury Single Account system which is working.

The execution of the budget also depends on the level of appropriation by the legislature i.e. the flexibility to re-allocate funds among programs and votes. The Parliament should appropriate at broad level to allow managers to move funds within activities that have similar goals. Such flexibility can be facilitated through streamlining the structure of the detailed budget and the appropriation Act/law so as to allow devolved authorization with limits.

In order to reduce leakage of resources during implementation it is important that the necessary legal framework is enacted. Many countries today have several laws that regulate the execution of the budget. These laws include the Public financial management acts which cover not only the budget process but also include responsibility of various institutions in budget execution. In particular in many countries this law provides for the creation of internal audit units and internal audit committees who carry out assessments internally on risks posed by the systems of implementing the budget. This provides early warning systems and allows managers to take appropriate actions.

The procurement and disposal law is the other piece of legislation that aids the proper implementation of the budget by ensuring at execution level proper procedures of procurement are done competitively to ensure there is transparency and accountability.

### **3.3 Monitoring and Evaluation**

Performance, evaluation and value for money should be an integral part of the budget process. All stakeholders who include the parliament, civil society and the citizenry need to understand how the budget is being implemented.– i.e. what public services are actually being delivered, to what standards of quality and with what levels of efficiency. This information need to be presented in a way which it informs, and provides useful information to all stakeholders.

Countries have instituted different monitoring and evaluation methods. There are annual progress reports on the implementation of strategic plans and visions. These methods provide a review of the performance targets and are considered versus the approved strategic documents. Then there are those reviews that related to impact assessment which are done at given periods to allow the evaluation of the outcomes.

Some M&E measures allow for interventions to take place in the course of the financial year and these are normally done on a monthly basis and are related to line items of revenue and line items of expenditure. Several institutions in a country perform M&E at several levels with the National Treasury taking a key lead role and other institutions submitting reports. The legislature has often played their oversight role by receiving reports reviewing and taking the appropriate actions.

#### **4. Outline of topical issues addressed (the training curriculum)**

The training program outline:

- By the end of the program, it is expected that participants will have a shared understanding of the basis within which public sector budget is prepared, approved by the legislature, executed and accounted for.
- The day one sessions largely focused on setting the basics of public sector budgeting; which were covered in three sub-sessions namely:- setting the frameworks for public sector budgeting; Participatory budget process including approval; credibility of the budget process
- **On day two**, the training covered areas of public budget execution and the role of the legislature in overseeing the effective execution of the budget
- The sub-sessions on Day Two covered areas like the broader framework of public budget execution, cash flow plans and the roles of the Treasury,
- The session involved sharing the regional experience and country own experiences of Kenya, Somali and South Sudan
- The role of the legislature, in particular the public accounts committees of the parliament were spelt out and experiences were shared etc.
- **Day Three** of the training focused on:
  - Managing fiscal transparency and decentralization and internal controls of the public budget in post-conflict countries
  - Measures of Assessing budget credibility
  - The roles and contributions of External audits and anti-corruption commissions in effective public budget management
- **Day Four** largely focused on Monitoring and evaluation and reporting of the public budget execution and of course evaluation of the workshop and closure

## **5. Takeaways, conclusions and recommendations for future follow up**

The delegates did identify key take away which they indicated the intent to follow up when back in their country.

### **5.1 The Somali delegates**

The Somalia delegation while appreciating the training indicated they had learned a lot and that among several take away they identified the fact that financial transparency and effective budget management requires the input of the whole citizens (ownership) of the country to have full participation through strong independent institutions like the Executive, legislature and the Judiciary. The government needs to develop strong legal frameworks that will safeguard financial transparency and effective budget management. The concept of reward and punishment will need to be effective within the legal frameworks developed. The key objective of the government budget preparation needs to meet the equity and wealth creation of the people. Therefore, the decision making and allocation of resources within the budget preparation process is fundamental to have a credible budget. See Annex I below for more on this.

### **5.2 South Sudan Delegates**

The South Sudan delegates while identifying several take away indicated that they have borrowed quite a lot from the Kenyan public financial management system however they now appreciated that they have to borrow wisely and customize their takes into their context. They recognized the need to put in place the necessary pieces of legislation that support the financial management and the need for consultation in the budget making process. See Annex II for the details of the delegate's takeaways.

The HESPI in conclusion affirmed their commitment to creating the necessary capacity in these countries on public financial management and asked the participants to consult with other in country institution in particular the legislature and once a request is received with HESPI training can be done.

## **Annex I. Somalia Delegation Principal Take away on HESPI Training re-“Fiscal Transparency and Budget Management Seminar”**

Mohamoud Ibrahim, Permanent Secretary Ministry of Finance Juba land

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Financial transparency and effective budget management requires the input of the whole citizens (ownership) of the country to have full participation through strong independent institutions like the Executive, legislature and the Judiciary.

The government needs to develop strong legal frameworks that will safeguard financial transparency and effective budget management. The concept of reward and punishment will need to be effective within the legal frameworks developed.

The key objective of the government budget preparation needs to meet the equity and wealth creation of the people. Therefore, the decision making and allocation of resources within the budget preparation process is fundamental to have a credible budget.

The circle and timing of the budget preparation needs to reflect important periods in revenue generation like actual output periods e.g. harvesting period to have a more accurate revenue estimate. This will ensure a more accurate budget ceiling being set by the government before budget preparation. The drafting, approval and execution of the budget will require a strong independent legislature that have developed the capacity to have critical input into the budget before approval. The legislature with their pledges to their constituencies will play a significant role in shaping the budget.

We need to develop a strong civil society and an independent media that will institute public awareness campaigns and strong debates within the people on government budget allocation, spending and reporting mechanisms. A wider participation can be realized through government incentives to realize service delivery to the public.

The government will have to place a very strong Audit process and a key objective will be the performance audit. This will ensure we have a better understanding of fund utilization as it is not enough to look into the financial process but effectiveness of the budget.

The execution of the budget will need to focus on efficiency and development of good atmosphere for the private sector to ensure growth is achieved. Setting of fiscal targets and the development of good internal management controls is vital so as to guarantee resources are utilized within the approved budget.

Currently, the setup of Somalia budget circle is heading in the right direction with the development of key legal frameworks like the PFM, TSA and the Audit institutions. However, resource mobilization mechanism will need to be significantly improved to ensure the budget objectives of service delivery and creating equity and growth is achieved.

## **Annex II. South Sudan Delegation Principal Takeaways on HESPI Training re- “Fiscal Transparency and Budget Management Seminar**

Dr. James Garang, Economist, at Ebony Centre, Juba.

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1. Key Elements of a Good/Credible Budget
  - Accuracy/Predictability;
  - Comprehensiveness;
  - Timeliness/periodicity; and
  - Sustainability,
  - Contestability;
  - Transparency; and
  - Equity
2. Borrow from Kenya but do it wisely and selectively:
  - CDF (already borrowed);
  - PFM (big chunk of it borrowed also from Kenya);
  - Curricula, and many more borrowed but some are not working so well
3. Budget as a contract between the Government and Citizenry:
  - It must be participatory in nature through public hearing,
  - Government must share information with general public and
  - Auditor general typically enhances citizenry participation via holding press conferences on audit findings and posting reports on websites/in an accessible format
4. Watch out against over-budgeting from dishonest spending agencies;
  - Curtail procrastination strategies (lesson from Somalia); and
  - allocations must be based on needs and funds availability
5. Standing up against International Financial Institutions (IFIs) is a virtue:
  - But you must have alternative system in place to challenge development partners;
  - Developing own systems to challenge donors has proven effective in other settings;
  - Stand your ground and donors will oblige (see case of Somalia on TSA; Rwanda, Ethiopia and Tanzania, among others, have similar illustrations)
6. Craft and enhance Management and Internal Controls. A number of strategies to minimize frauds and abuses include seeking:
  - Approval to pay;
  - Approval to commit payments;
  - Approval to audit payments; and
  - Segregation of duties
7. Kenya teaches South Sudan the centrality of Audit Committees to provide external oversight to internal audit processes and decisions;
  - Independent professionals acting as oversight body and

- Validating findings of Auditor General
8. Recognizing Limitations to Audits:
    - Reasonable Assurance, Access to Data and Records;
    - Respect the confidentiality nature of the information (unless failsafe/watertight); and
    - Focus on forensic audits to overcome those limitations
  9. As a supreme legislation, Somalia teaches South Sudan the importance of presentation of a budget in a simple and accessible language or one that majority understands:
    - Somalia presents its budget in Arabic, Somali and English and
    - Link this to payment systems or in accordance to PFP best practices
  10. Parliament must learn to follow up with the budgets once approved;
    - Allowing Ministry of Finance to do its own thing is unhelpful.
    - In other words, empower the legislature as Kenyans have done to improve checks and balances through effective communications;
    - Provide capacity building to Public Accounts Committee Members (PACs) and
    - Use prior budgets to reform current budgets;
  11. Having a legal framework is a bare minimum while enforcement is the big elephant in the room;
    - Laws are good when enforced; and
    - Let your laws be detailed in order to effortlessly operationalize or enact regulations
  12. National Vision must guide the development agenda which in turn informs strategic planning, preparation and budget execution:
    - Kenya's Strategic Plan is in line with the 2030 Vision; and
    - National Vision/Blue Print gives direction to development
    - Kenya regularly benchmarks its performance against the 2030 Vision.

### Annex III. Training Evaluation

#### A) Participants independent opinions on the quality of the training (Averaged)

According to the independent assessment of the trainees on the last day, the training was rated as follows for its quality levels:

Criteria	Excellent	Very good	average	poor	Very poor
Relevance of the various topics	X				
Quality of the presentations		X			
Quality of the PFM other countries' experience	X				
Quality of reading and reference materials provided (PPT)	X				
The time allotted for presentation and discussion		X			
The logistics, accommodation, and travel arrangements	X				
The venue and refreshments		X			

#### B) Participants' Satisfaction level assessment results (Averaged)

Criteria	Highly satisfied	Satisfied	Don't know	Unsatisfied	Highly unsatisfied
Relevance of the training	X				
Quality of the training	X				
Timeliness in delivering		X			
Usefulness of the training	X				
Overall appreciation of the training	X				

## Annex IV. HESPI Training of financial Transparency and Effective Budget Management

May 29 – June 3, 2016, At Ole Sereni – Nairobi  
*Training Program*

Date	Time	Event Description
30 <sup>th</sup> May, Monday	5:00 – 7:00pm	<i>Arrival and Registration</i>
Day 1 Tuesday 31 <sup>st</sup> May	9:00 am - 10:00 am	<i>Official Opening Session:</i> 1. Purpose and context of the training program – Dr. Ali Issa Abdi, HESPI 2. Opening statement by representatives of Somalia and South Sudan Trainees. 3. Training program outline – Phyllis Makau, Director of Budget (Kenya)
	10:00am - 10:15am	<b>Coffee Break and Group Photograph</b>
	10:15am - 12:30pm	<i>Topic: Framework for public sector budget preparation, management and transparent and accountable execution</i>  <ul style="list-style-type: none"> <li>• The basis for public sector budgeting</li> <li>• principles,</li> <li>• the legal framework and</li> <li>• institutional arrangement.</li> <li>• Budget actors and their interrelationships</li> </ul> Presenter: Ms. Phyllis Makau followed by Discussion
	12:30 pm- 2:00 pm	<b>Lunch Break</b>
	2:00 pm - 3:30 pm	<i>Topic: Participatory budget process in the consideration and approval of the budget</i>  <ul style="list-style-type: none"> <li>• The budget Cycle</li> <li>• Budget documentation process and civil society participation</li> <li>• Discussion on the budget approval in respective countries.</li> <li>• The roles of stakeholders namely:- the Ministries of finance, the civil society, development partners and the legal framework and the role of the legislature</li> </ul> Presenters: Dr. Martin Masinde  Discussion
	3:30pm - 3:45 pm	<b>Coffee break</b>
	3:45 pm – 5:30 pm	<i>Topic: Credibility of the Budget Process</i>  <ul style="list-style-type: none"> <li>• Ensuring transparency</li> <li>• Ensuring Comprehensiveness</li> <li>• Participation and equity</li> </ul>

Date	Time	Event Description
		Presenters: Dr. Wakah Odhiambo followed by discussions
<p style="text-align: center;"><i>Day</i> 2 <i>Wednesday</i> <i>1<sup>st</sup> June</i></p>	9:00am - 10:30am	<p><b>Topic: Budget execution process:-</b></p> <ul style="list-style-type: none"> <li>• Transparency in budget execution</li> <li>• The budget execution monitoring and reporting</li> <li>• The role of CSO and public information</li> </ul> <p>Presenter: Dr. Martin Masinde followed by Discussion</p>
	10:30am - 10:45am	<b>Coffee break</b>
	10: 45am- 12:30pm	<p><b>Topic: Budget execution continued</b></p> <ul style="list-style-type: none"> <li>• The role of accounting officers in budget execution</li> <li>• Work plans</li> <li>• Cash flow plans</li> <li>• Creating controls for efficiency and effectiveness</li> </ul> <p>Presenter: Dr. Wakah Odhiambo followed by Discussion</p>
	12:30pm- 2:00 pm	<b>Lunch Break</b>
	2:00pm - 3:30pm	<p><b>Topic: Managing transparency on fiscal decentralization</b></p> <ul style="list-style-type: none"> <li>• Fiscal transparency as a central element of fiscal management and accountability</li> <li>• Fiscal decentralization in IGAD sub-region – outcomes and the way forward</li> </ul> <p>Presenter: Dr. Wakah Odhiambo</p>
	3:30pm - 3:45pm	<b>Coffee Break</b>
	3:45pm - 5:30pm	<p><b>Topic: The role of the Legislature and Public accounts Committees of parliament</b></p> <ul style="list-style-type: none"> <li>• The roles and practice</li> <li>• Frameworks for engagement between the legislature and the executive</li> <li>• Roles and functions</li> <li>• Using the reports of PACs and other committees to inform budget decisions</li> </ul> <p>Presenter: Ms. Phyllis Makau and followed by Discussion</p>
<p><i>Day 3</i> <i>Thursday</i> <i>2<sup>nd</sup> June</i></p>	9:00am - 10:30am	<p><b>Topic: Case studies on budget transparency and credibility in the sub-region</b></p> <ul style="list-style-type: none"> <li>• Kenya Budget</li> <li>• Somalia Federal and regional budgets</li> </ul>

Date	Time	Event Description
		<ul style="list-style-type: none"> <li>• South Sudan National budget</li> </ul> <p>Presenter: <b>Dr. Martin Masinde (on Kenya), Somalia &amp; South Sudan representatives</b></p> <p>Discussion</p>
	10:30am– 10:45am	<b>Coffee break</b>
	10:45am - 12:30pm	<p><b>Topic: Internal controls and budget implementation</b></p> <ul style="list-style-type: none"> <li>• Role of internal audit</li> <li>• Role of internal audit committees</li> <li>• Risk management and internal guidelines</li> </ul> <p>Presenter: Dr. Martin Masinde, followed by Discussion</p>
	12:30pm - 2:00pm	<b>Lunch Break</b>
	2:00pm - 3:30pm	<p><b>Topic Break away groups: assessing the credibility and transparency of own country budgets. Break away groups presentations</b></p> <p>Presenter: Ms. Phyllis Makau followed by Discussion</p>
	3:30pm - 3:45pm	<b>Coffee Break</b>
	3:45pm – 5:30pm	<p><b>Topic: External audit processes and anti-corruption agencies role in transparency and effective budget management</b></p> <ul style="list-style-type: none"> <li>• Supreme National Audit Institutions responsibilities and reports</li> <li>• Forensic and Fraud Audits</li> <li>• Anti-corruption sanctions</li> </ul> <p>Presenter: Dr Martin Masinde followed by Discussion</p>
<p><i>Day 4 Friday 3<sup>rd</sup> June</i></p>	9:00am - 10:30am	<p><b>Topic: Topic: Monitoring evaluation and reporting</b></p> <ul style="list-style-type: none"> <li>• Types of reports and content</li> <li>• Roles of various institutions in monitoring and evaluation</li> </ul> <p>Presenter: Ms. Phyllis Makau followed by Discussion</p>
	10:30am - 10:45am	<b>Coffee Break</b>
	10:45am - 12:30pm	<p><b>Topic: Closing Session</b></p> <ul style="list-style-type: none"> <li>• Review of seminar presentations</li> <li>• Presenter: Amb. Peter Robleh, Chairperson of HESPI Board</li> <li>• Representatives of the trainees</li> <li>• Seminar evaluation</li> </ul>

Date	Time	Event Description
	12:30pm - 2:00pm	<b>Lunch Break and free afternoon</b>

### Annex V. List and short profiles of the participants

	Name	Institution professional areas
I	<b>South Sudan</b>	
1	Dr. James Alic Garang	Dr. James is senior economist at The Ebony Centre for Strategic Studies (ECSS). He studied economics and gained vast experience through research, consultancy and teaching in the areas of financial inclusion, among others
2	Dr. Valeriano Loyalala	Dr. Valeriano is from the University of Juba and studied Business administration and in the fields of development studies and peace. He gained many years of teaching and research in the areas of economics, business, and development studies. He also provided public sector in the areas of industry, among many other contributions
3	Hon. Elia Ullan Jongo	Hon. Jongo is member of the National Legislative Assembly and member of the Public Accounts Committee (PAC) of the parliament of South Sudan with the overseeing or scrutiny role on Public Finance Management. His area of studies focused on Project planning and management.
4	Mr. Joseph Lodiong	Dr. Joseph is Director of Revenue with the Ministry of Finance and Economic Planning (MoFEP) of the Government of South Sudan. His study areas focus on economics, finance, fiscal policies and statistics. He gained long time experience through teaching and public service in the areas of taxation, quality control and revenue management.
5	Ms. Sabina Marcello	Ms. Sabina is budget officer/Inspector for expenditure with the Ministry of Finance and Economic Planning (MoFEP) of South Sudan. Sabina studied economics and received additional training in the areas of ICT and peace Social, Management and Development Project. In her current position, she participates in budget preparation for the Spending Agencies, Analyses budget, does budget Execution and applies Integrated Financial Management Information System (IFMIS).
6	Mr. Ariic David Aguto	Is from the University of Juba/Eye Radio. He studied Financial and Business Economics and gained experiences in both private and public sectors. His areas of experiences and interest include financial analysis, forecasting,

	<b>Name</b>	<b>Institution professional areas</b>
		systematically analyzing and reporting on financial information system and investment.
7	Mr. Surur Atanzio	He did Business studies with the Khartoum university and gained experiences in the financial sector with the National Audit Chamber (NAC) in South Sudan as Audit Inspector and Audit manager. He is currently working as the Acting Audit Director with the Audit Chamber of South Sudan. He received training in the areas of audit and monetary studies
<b>II</b>	<b>Somalia</b>	
1	Mr. Mohamed Hassan Yuniss	Studied business administration and ICT proficient. He currently is the Treasury Director Interim South West Administration (ISWA) in Jubabaland (Somalia) where he oversees performance and service delivery standards in the Treasury Department. Some of his roles include: ensuring that the public financial legislation, financial management procedures and policies are adhered to in the performance of duties and in delivering services. He also works with the senior management of the ISWA Ministry of Finance on financial policies and strategies that impact on the delivery of the Interim Jubbaland Administration (“ISWA”) services. As head of the treasury, he is responsible for the custody, control and disposition of all government finances through putting in place effective financial systems regulations and financial administration.
2	Sid Ali Abukar	Sid studied Business Administrating (MBA) and project planning and implementation. He is PFM technical advisor with the Ministry of Finance of ISWA. He also worked with other relief and development organizations in the areas of program operations and administration
3	Ali Ibrahim Ali	Ali Studied Business Management, Business Administration and Computer Networking. Advisor to the government of Somalia where he navigates Somalia’s transition into the current Government of Somalia. His areas of expertize include communications and public relations, marketing, consulting and business administration in the public and private sectors.
4	Mohamud Ibrahim Liban	Permanent secretary with the Ministry of Finance, Jubba land State of Somalia.
5	Yusuf Abdi Abdullahi	Budget Director Jubbaland State of Somalia

	<b>Name</b>	<b>Institution professional areas</b>
6	Ayan Mohamed Hassan	Budget officer (Operations), Jubbaland State of Somalia

## Annex VI. Profiles of Resource Persons

### 1. Amb. Peter Robleh, Chairperson HESPI Board of Directors

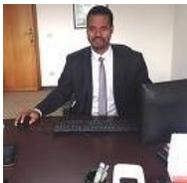
Ambassador Peter has PhD in International Relations and is the Chairperson of the Board of Directors of the Horn Economic and Social Policy Institute. He was a Senior Advisor on international trade at the United Nations Economic Commission for Africa (UNECA) in Addis Ababa (2002-11). He was Ambassador of Ethiopia to the EU (1993-2001); UN staff member for over a decade in Western Asia, and Associate Professor at California State University, USA. He has extensive experience in economic and social policy development in the Horn of Africa region.

### 2. Dr. Ali Issa Abdi, Managing Director of HESPI



**Dr. Ali Issa Abdi** is the current Managing Director of HESPI and has an MBA in International Finance and a PhD in Economics. He worked as senior economist and manager at the International Monetary Fund (IMF) for many years including as an advisor in the African region. He was a Senior Resident Representative in Tanzania (2011-04) and in Ethiopia (1998-2001). Other professional experience includes work as an economist with Citibank and the Central Bank of Somalia; and lecturer in economics at several universities in the United States. Dr. Abdi provided macroeconomic policy advice to more than 30 countries in Africa, Middle East and the Western Hemisphere, during his distinguished career at the IMF.

### 3. Daniel Fantaye, Program Manager of HESPI



**Mr. Daniel Fantaye** is an Ethiopian national worked with several development institutions at various capacities in the areas of food security livelihoods development, WASH and humanitarian Action in vulnerable settings. He worked as country programs manager for Oxfam Spain (Intermon Oxfam) and Country Director for Winrock International (Farmer-to-Farmer program) in Ethiopia where he managed diverse country programs and represented the agencies. He executed research and development programs which have direct bearing on poverty alleviation with SOS

Sahel (UK), Save the children (UK) and Action Aid Ethiopia. Daniel holds MA in development studies and BSC in Agricultural Science.

#### **4. Ms. Phyllis Ndunge Makau**



Professional skill areas of Ms. Phyllis include, among others: Budget oversight and Public Financial legislation, Public Sector budget preparation, expenditure control and Monitoring, Economic Policy Analysis and Research, strategic planning and management, public investment program appraisal, project development M&E. Phyllis produced over 15 research papers in the areas of Parliamentary Budget oversight in Kenya, MPs' Budget Watch, review of budget processes and procedures in various African countries, review of establishment of parliamentary Budget Office of South and conducted case studies of gender mainstreaming and project financing. She presented various papers in international forums on several topics such as Public Expenditure Reviews in Sub-Saharan Africa, Reforms in Budgeting in Kenya, the role of parliament in Budget process and the parliamentary Budget Oversight in Kenya. Phyllis worked for government offices at various capacities for over 25 years including as the Head of the Parliamentary Budget Officer, Parliamentary Service Commission. She is currently working as Director of Parliamentary Budget Office in Kenya where she is entrusted with the roles of ensuring that there is a vibrant non-partisan budget office that provides objective and timely information on budget related issues to members of parliament so that they can perform their oversight duties adequately. Phyllis holds MSc and BSC degrees in Economics and attended training programs on investment appraisal and management, financial policy and economic development.

#### **5. Dr. Muyundo Martin Masinde**

Dr. Masinde is a Kenyan National with high level expertise in Public Finance Management (PFM) relating to Macro-fiscal policy making, Budgeting, Treasury Management, Financial Reporting, and Accounting & Audit. He has accumulated experience in crafting corporate strategy in a public sector environment, Economic and budget policy analysis and policy research gained from the Kenya Ministry of Finance and the Institute of Policy Analysis and Research (IPAR). Dr. Masinde is highly skilled in large and complex data analysis using Stata, PC-Give, Shazam, SPSS and E-

Views Show cased numerous best practices in policy analysis to advice management on various policy issues. He actively participated in the MTEF Budget cycle and also involved in initiating the first ever Sovereign Credit Rating for Kenya. Dr. Masinde is member of the African Economic Research Consortium (AERC) and Recipient of the AERC Graduate scholarship 2002/2003 in Economics. He is also member of the World Bank Corporate Social Responsibility alumni.

#### **6. Dr. Wakah George ODHIAMBO**

Dr. Odhiambo completed his Masters and Doctorate degrees in Business Administration with a specialization in Finance. He is a Certified Investment and Financial Analyst. Dr. Odhiambo worked for the last 21 years in Kenya, Uganda, Rwanda and Mozambique as a Private Consultant, Researcher, a Lecturer, Fund Manager, Administrator, Trainer and now an Acting Director of Finance and Accounting Services at the Parliamentary Service Commission in Kenya. His immediate former job involved administration, finance and corporate affairs for the Centre for Parliamentary Studies and Training. Dr. Odhiambo's current job involves planning, budgeting, budgetary control and accounting for an Institution with a total annual budget of KES 30 Billion (approximately USD 300 Million).