

# **DARFUR JOINT ASSESSMENT MISSION – 2012**

## **REPORT OF THEMATIC WORKING GROUP II - GOVERNANCE AND ACCOUNTABILITY**

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## **LIST OF ABBREVIATIONS AND ACRONYMS**

CBO	Community Based Organization
CIFA	Country Integrated Fiduciary Assessment
CPA	Comprehensive Peace Agreement
DDPD	Doha Document for Peace in Darfur
DJAM	Darfur Joint Assessment Mission
DPA	Darfur Peace Agreement
DRA	Darfur Regional Authority
FFAMC	Fiscal and Financial Allocation and Monitoring Commission
GoS	Government of Sudan
IMF	International Monetary Fund
INC	Interim National Constitution
NA	Native Administration
NGOs	Non Governmental Organizations
NSP	National Strategic Plan
PER	Public Expenditure Review
PETS	Public Expenditure Tracking Survey
PFM	Public Financial Management
PRSP	Poverty Reduction Strategy Paper
PSCAP	Public Service Reform, Decentralization and Capacity Building Project
UNDP	United Nations Development Programme
USAID	United States Agency for International Development
WB	The World Bank

## **INTRODUCTION**

Peace in Darfur cannot be made and sustained without improved governance. This entails building representative, responsive and effective government institutions that are accountable to communities desperate to transition from conditions of conflict and displacement to rehabilitation and recovery. The Doha Document for Peace in Darfur (DDPD) provides a good, albeit ambitious, framework for governance in Darfur. The political and legal context reflected in the DDPD has key implications for governance and accountability in Darfur, as it stipulates that there shall be a federal system of government, with an effective devolution of powers and a clear distribution of responsibilities to ensure fair and equitable participation by the citizens of Sudan in general, and those of Darfur in particular. The challenge of improving governance is multifaceted: lack of local government capacity and resources, limited decision-making authority, inadequate citizen participation, prevailing insecurity in certain areas, and unpromising prospects for a national reform agenda all play a role. Understandably, achieving progress towards improved governance will take time, and only if shared political will and sustained support are secured. However, there is urgency to make progress at the local level to improve delivery of basic services to communities as part of confidence building and participation processes. Citizens need to see the dividends of peace. Ultimately, short-term solutions will only succeed if Darfur benefits from a commitment to decentralized governance; a systematic devolution of central political, administrative and financial authority.

To answer these questions, the Group undertook a meta-analysis and review of policy documents, academic publications, working papers, and papers from the experiences of bilateral and multilateral international institutions. In addition, discussions with senior Government officials, citizen consultative meetings, expert group meetings, observations and forecasting were adopted to delineate strategies for formulating appropriate governance and accountability interventions in Darfur.

The report is organized under five subsections as follows. The first section describes the basic challenge of governance, community governance and citizen participation. The second section addresses the public sector governance and accountability with specific emphasis on Darfur. The third section discusses three areas of inter-governmental fiscal relations that are particular to Darfur settings. The fourth section presents evidence on public financial management. The final section draws conclusions with a Results Framework presented as policy recommendations for policy up-take and programming.

## **CENTRALITY OF THE GOVERNANCE CHALLENGE**

The scope of investigation and analysis of governance issues in the 2007 Darfur Joint Assessment Mission (DJAM) was adequate and appropriate for Darfur. However, it fell short of addressing the relevance and the interdependence of governance systems and processes, both vertically linking local to national issues, as well as horizontally showing the dynamic linkages between political, administrative and financial governance. This oversight, especially regarding the importance of the national governance context to the prospects of peaceful and democratic development in Darfur, may have been driven by the strong sense of faith in the Darfur Peace Agreement (DPA) and the Comprehensive Peace Agreement (CPA) which was prevalent at the time. While validating the findings and recommendations of the initial assessment, it is important that any ongoing analysis now recognizes the significance and magnitude of governance challenges in Sudan in general, and Darfur in particular. It also has to explain and account for how national measures to address governance reforms may affect the feasibility and pace of peace consolidation, recovery, and development in Darfur. As needs are identified and programming solutions devised, it is important to take into account the following key factors:

- a. The needs for and impact of anticipated governance reforms at the national level, including through a new permanent constitution for Sudan.
- b. The process and outcome of the Darfur referendum as provided for by the DDPD.
- c. The development potential of an economic and tax base for financially viable local authorities in Darfur.
- d. The potential for localizing a decision-making mechanism that maximizes citizen participation through effective community-driven governance structures.
- e. The credibility of the institutions and processes of political representation of Darfur citizens in the upcoming national and local electoral events, at least as reflected in the short term.
- f. The extent to which civil society actors are allowed space to peacefully advocate for citizen concerns and interests.

### **Community Governance and Citizen Participation**

Findings and conclusions of the initial Darfur Joint Assessment are still valid, especially with regard to the importance of native administration and traditional forms of community organization and leadership<sup>1</sup>. The assessment also concluded that “civil society has long been marginalized in Darfur” and that “early recovery will require working in partnership with communities and civil society organizations.” This is especially true in the current context with increased focus on returnee communities.

It is important that obstacles affecting peace for Darfur communities are understood and considered when designing interventions to promote recovery. Some of the common issues affecting the rehabilitation of communities relate to land ownership, social reintegration, environmental degradation, weakened traditional mechanisms for conflict resolution, and the provision of services, especially in the areas of security, health, education, water and sanitation, and livelihoods. In some cases, the returnees are only seasonal, arriving during the cultivation season. In other cases, communities and households have split, with some members returning to their homelands while others stay in camps for the internally displaced.

These numbers may also reflect fewer opportunities in places of displacement (especially for those who received no assistance during displacement), or higher expectations of provision of basic services in areas where communities have returned. It is essential that interventions targeted to return communities take into account the motivations and expectations of those who choose to return, and to keep a long-term development perspective even in the early phase of recovery. The coping strategies of both those who remain in displacement and returnees can have significant adverse effects on the natural environment, which threaten future potential for productive livelihoods and long-term self-reliance. In addition, the returns of one community may affect the livelihoods of others in their areas of settlement and may create tensions as more individuals share scarce resources and services, particularly if returnees are perceived to receive assistance not available to others. Support should help to assure peaceful co-existence, i.e. that their returns do not create new insecurities or other inequities. Future interventions should explore options for common public goods such as social services (schools and health clinics etc.) and economic goods (e.g. support to farming communities to increase income, rural roads, markets etc.) through a community-driven approach.

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<sup>1</sup> Traditionally, the native administration played an important role as a link between state and communities. The role of the native administration in Darfur has somewhat diminished, overtaken by time. It lacks resources and has been rendered obsolete in several traditional functions by formally mandated authorities such as the courts and attorney general. The native administration is now largely perceived a burden to the limited resources of States which cost-share its wages. Resentment of the native administration (previously highly respected) is rife given the politicization of native administration appointments and reporting. The native administration however still has a role to play in community relations and efforts for peaceful coexistence and reconciliation. It plays an informal political advisory role to the State Government.

Recovery work targeting returnees will only succeed if it incorporates elements of longer-term planning, with community-level governance as a core component. As outlined in the DDPD, community governing structures, including native administrations<sup>2</sup> and CBOs<sup>3</sup>, must be strengthened and empowered through community participation.

## **STRUCTURE OF PUBLIC SECTOR GOVERNANCE AND ACCOUNTABILITY SYSTEM**

The public sector in Sudan is made up of three levels of government (federal, state, and locality) with elected legislatures at each level and elected state governors. In Darfur, this formal governance structure also has important links to the Native Administrations (NAs). Except for the NAs, government is organized hierarchically, with states subject to central government legislation and localities subject to state legislation<sup>4</sup>.

State and local governments – as enacted by the Sudan’s Interim Constitution – play a critical role and through popular committees in security, development and dispute resolution in the locality, and are responsible for the delivery of key social services such as primary health, basic education, water and sanitation, and basic infrastructure.

However, managing the public sector and administrative jurisdictions at all levels requires human, technical and institutional capacity (not just in Darfur, but across Sudan), and this is critically lacking in the region. Administrations are also significantly under-resourced, making it difficult for them to fulfill their constitutional mandates. Fiscal decision-making autonomy of states and localities is limited. This stems from the high degree of reliance on the transfer of resources from federal and state governments, and the central control over a significant share of these transfers.

Democratic representation and participation at all levels of governance are clearly provided for in the DDPD as the basis for accountable government, equitable sharing of resources, and lasting peace. Other principles, ranging from the freedom of speech to an independent judiciary, are also enshrined in the DDPD. Darfur will need support in operationalizing the principles of good governance and accountability in order to promote representative and responsive government, especially at the local level.

However, current arrangements for government structures in Darfur appear to be impeding political accountability. Following the division of Darfur into five states, governors were appointed for the newly created states of East and Central Darfur while the elected governors of South and West Darfur were replaced by the President. Of the five Darfur states, only North Darfur presently has an elected governor leading to questions around whether governors and other state officials are accountable downwards to the people or upwards to the federal government, which both appoints and resources them.

The DDPD mandates the establishment of a Darfur Regional Authority (DRA) to serve as the principal instrument for the implementation of the agreement in collaboration with the GoS and with the support of international partners. The DDPD tasks the DRA with playing a central role in

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<sup>2</sup> Article 13, paragraph 86 of the DDPD states “The Parties agree that Local Government and the Native Administration have been adversely affected by the conflict in Darfur and shall therefore, be empowered to address the consequences of the conflict, including environmental degradation and desertification”.

<sup>3</sup> Article 1, paragraph 10 of the DDPD states “The Parties agree to foster the participation of the people of Darfur in the planning, designing and implementing programmes of early recovery, reconstruction and rehabilitation in Darfur.”

<sup>4</sup> There is currently an intention in South Darfur State to vary this structure to allow for urban cities and municipalities within Localities.

facilitating implementation, coordination and promotion of all post-conflict reconstruction and development projects and activities in Darfur, and to be responsible for cooperation and coordination among the States of Darfur. The activities of the DRA are primarily aimed to promote (i) peace and security; (ii) socio-economic development, stability and growth; and (iii) justice, reconciliation and healing. The DDPD states that the prerogatives of the DRA shall not contradict or affect the exclusive powers of the states in Darfur and the federal government. It further states that “without prejudice to the exclusive competencies of the Darfur States as provided for in the Constitution, the DRA shall oversee the implementation of all the provisions of this Agreement, including those under the jurisdiction of the States of Darfur”. However, while the DRA was established in February 2012 and is now somewhat functional, there still remains a lack of clarity with regards to its actual authority and coordinating role vis-à-vis state authorities. Furthermore, there is no constitutionally defined relationship between the DRA and both the states and the federal government as was the case under the CPA. The DDPD, and by extension the DRA, are not legally underpinned by the Interim National Constitution of 2005. It is hoped that Sudan would adopt a permanent constitution that would embrace and streamline governance restructuring mandated by all peace agreements. Some clarity, coordination and empowerment would have been provided by the DRA Council stipulated in the DDPD, but the Council has yet to be established and empowered to carry out its functions. The DRA must work to gain popular legitimacy through public outreach and effective coordination with all government authorities on recovery and reconciliation priorities.

Financial accountability and oversight is also weak. There is need to improve financial management through intensive capacity building to strengthen budgeting, financial accounting and reporting in the state level ministries and building capacity of bodies of oversight, particularly the Audit Chamber and legislatures. The Interim National Constitution of 2005 provides for state and locality legislative councils in each state to oversee the functioning of the various levels of local government. While state legislative councils exist in Darfur, none of the five states has locality councils. Members of the state legislative councils in the Darfur states have previously been elected. However, following the division of Darfur from three to five states, state legislative councils were dissolved and re-formed through appointments. In West Darfur, for instance, 30 of the state’s 48 elected members were reappointed to the newly created legislative council with the remaining 18 members reassigned to Central Darfur State. The legislative councils for West and Central Darfur were completed through appointments, by their respective state governors based on existing power sharing arrangements.

The performance of the State Legislative Councils varies from state to state. In South Darfur, the legislature is fully functional, passing laws and approving a new state constitution<sup>5</sup>. The legislature is active as an oversight entity, approving annual budgets and monitoring budget performance on a quarterly basis to maintain accountability. In West Darfur, where no laws have been passed and the new State constitution has yet to be approved, it is ill equipped, of low capacity and is perceived an administrative and economic burden.

It is also important to strengthen the demand side of accountability; capacity needs to be built in NGOs and civil society to be able to both demand and interpret government financial information.

### **The State of the Civil Service**

There is an urgent need to create a responsive, efficient and merit-based public service system in which all aspects are upgraded and modernized. As in other parts of Sudan, public service is seen as a means of providing employment and patronage. The size of the public service system is not based in

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<sup>5</sup> By virtue of the division of West Darfur to allow for the formation of Central Darfur and the division of South Darfur to form East Darfur all four are legally considered “new” states requiring new constitutions.

functional evaluations, and job descriptions and classifications are largely non-existent. Recruitment, appraisal, promotion, discipline, etc. are not seen to be based on objective and transparent criteria. Many civil servants lack the qualifications, training and skills needed to fulfill their core functions. Considerable training and the introduction of new management systems are needed in all aspects of the state civil service. The INC gives states (and localities) power to manage their own civil service systems. What this precisely entails will have to be decided, and skills will have to be developed in the sub-national governments to address this aspect of the new federal structure.

Better human resource management would create greater efficiency and ensure that the citizens of Darfur receive better services, even without additional funds being spent. Civil service numbers (or at least wages and salaries expenditures) have increased at a fiscally unsustainable rate in recent years and better management is needed in the control and use of wage and salary expenditure. South Darfur has 23,000 civil servants (around 1% if taken from approximate population of 2.2 million). The number of civil servants was at 36,000 before the split with East Darfur, which inherited 13,000 (in addition to new recruitments). In West Darfur, the civil service force became 9,135 after the split (around 1% if taken from approximate population of 700,000), down from approximately 17,000, although new graduates (teachers, health cadre, pharmacists, agriculturists) are being absorbed. South Darfur carried over the majority of staffing, in addition to 3,000 new recruits (political appointees not sanctioned by the federal government) brought on just before the split and inherited by South Darfur. This is now being corrected at the federal level. More importantly, federal transfers have been divided equally between West and Central Darfur even though funding was insufficient even when West Darfur was receiving 100% of the amount.

Some of the major shortcomings in the state civil service in Sudan are loss of employees to the private sector; lack of training at all levels; poor performance appraisal; promotion on basis of seniority rather than competence; low salaries and poor employment conditions (especially in rural areas); lack of control over an informal pay system used to supplement official salary rates; too much centralization in recruitment; and lack of merit as a basis for recruitment, promotion and salary level. These problems are all particularly acute in Darfur.

## **INTER-GOVERNMENTAL FISCAL RELATIONS**

### **Legal Framework and Basis for Intergovernmental Fiscal Relations**

Inter-Governmental fiscal relations are governed by a complexity of laws, agreements and documents. These include the Creation of Federal State, 1992; the Law Establishing the National State Support Fund, 1996; the Local Government Act, 2003; the Interim National Constitution (INC) of 2005; state constitutions; the Local Government Act of 2006; Decree establishing Fiscal and Financial Allocation Monitoring Commission (FFMC), 2006; the Darfur Peace Agreement (DPA) of 2006; the Darfur Joint Assessment Mission Report of 2006; and the Doha Document for Peace in Darfur (DDPD) of 2011 among other policy documents, each underscoring the need to ensure sufficient financial resource mobilization and transfers to sub-national levels of governance.

The underlying factor for current intergovernmental fiscal relations in Sudan is the assignment and allocation of functional authority and responsibility among different levels of government to achieve socio-economic and political objectives. The socio-economic objective is defined by the pursuit of “Allocative Efficiency” in compliance with the principle of subsidiarity, which guarantees service delivery by the lowest spheres of government efficiently and effectively. On the other hand, the

political objective responds to broader long-term development of a national vision on poverty reduction, economic growth and delivery of near term peace dividend and sub-national autonomy.

Thus, intergovernmental relations, both vertical (between levels of government) and horizontal (within levels) are seen as an important element in the development and operation of an efficient and effective public sector in Sudan.

*Transparency in State Allocation and Disbursements – Theory vs. Practice:* national revenues collected under the National Revenue Fund (article 197 of INC) are shared between the federal government and the states. Horizontal distribution is advised by the FFAMC. In 2010, the FFAMC revised its formula for horizontal distribution to allow for a more equitable distribution of the nation's wealth among the fifteen northern states by greatly reducing the share of the states of Khartoum and Gezira and giving the other twelve states greater shares. The formula to guide this distribution consists of nine factors: financial performance; population density; natural resources; human resources; infrastructure condition; educational attainment; health status; security; and per capita income. Financial performance is given a weight of 20%, while each of the remaining parameters takes 10%.

While the theoretical basis for intergovernmental fiscal relations in Sudan is sound and backed by numerous legal instruments aimed at harmonizing and strengthening intergovernmental fiscal relations, practical encumbrances outweigh successful implementation. An examination of current practice reveals glaring gaps to a sustainable fiscal decentralization process in terms of a consistent distribution of public resources, as well as sufficient access of state governments to financial markets.

First, the resource allocation transferred from the federal government to the States is inadequate to fulfill functional responsibilities assigned to them. This is accentuated by two factors – (i) extended responsibilities and associated costs have been devolved to the states without corresponding funding levels; and (ii) states' own revenue capacity and potential is low with horizontal inequalities in the share of resources across states and to locality governments negatively impacting service delivery standards.

Second, socio-economic objectives require clear assignments of expenditure and revenue to different levels of government with simple and transparent allocation criteria. In the case of Sudan, expenditure and revenue functions are not clearly defined; the resource allocation criteria have multiple indicators with grants determined by independent bodies applying multiple criteria.

Third, recent shortfalls and economic imperatives such as reduced revenue from oil owing to the secession of Southern Sudan significantly affected the stability, flexibility and consistency of resource transfers. Finally, states over-depend on federal transfers to finance state expenditures. This compromises their budget autonomy and credibility within the national budgetary framework and escalates unsound fiscal management practices.

### **Intergovernmental Fiscal Relations – The Darfur Case**

*Fiscal transparency and predictability in transfers.* All States in Darfur have two main streams of state revenues from the federal government: block grants (unconditional grants including VAT shares for the state), and conditional grants for development purposes. They also receive disbursements under the Darfur Reconstruction and Development Fund and a social services contribution from the federal government to support social service provisions. The lack of a comprehensive devolution policy with a clearly defined fiscal decentralization framework amplifies the relatively low revenue potential of Darfur. Similarly, horizontal (inter-state) imbalances due to variations in each state's

ability to raise its own revenues, as well as differences – particularly in newly created states – in costs for delivering services and infrastructural development pose a new challenge that is not adequately addressed by the current legal framework. It is, acknowledged that this may change depending on the outcome of the Referendum to preserve the current state system or an integrated region.

Darfur, like other states in Sudan, is represented in the Council of Trustees of the FFAMC with one representative for each of the five states (usually the state Finance Minister). Based on the FFAMC's new formula, South Darfur, prior to the division of Darfur into five States, would have received transfers commensurate to Gezira. Yet the large reductions in transfers envisioned by the revised formula for the states of Khartoum and Gezira were not implemented. Rather, a gradual increase of transfers to the other thirteen states is planned so as to reach the envisaged more equitable distribution over a period of time. The Darfur states, like all others, get their share in accordance with this system, which lacks transparency with regards to how resources are actually distributed. Therefore, while Gezira continues to receive upwards of SDG30 million (\$6.8 million), second only to Khartoum (approximately SDG42 million or \$9.5 million), South Darfur and West Darfur receive annual federal transfers of only SDG14 million (\$3.2 million) and SDG4 million (\$0.91 million), respectively.

Issues of fiscal transparency are complicated further by the lack of predictability involved in federal transfers. Performance in the area of federal transfers for the Darfur States provides a weak position over the last five years. Reasons for this performance may, in part, be attributed to non-issuance of hard ceilings encouraging a level of speculation by states during budget formulation. However, data available from South, North and West Darfur shows a significant degree of predictability in current transfers. Disbursements under other categories (conditional and DRDF) are less predictable over the course of the year. There are quarter to quarter variations in conditional (development) disbursements ranging from -10% to over 100% in peak quarters. This unpredictability is bound to stress state budget implementation and may lead to undesirable stalling of development programmes or accumulation of arrears.

*Budget call, ceiling and priorities:* The budget directive is a federal instrument used to initiate the state level budget process. In its present form, the directive typically presents the national objectives for the budget for the following year and to which the states are expected to align. The objectives outlined in the budget directive derive from the National Strategy Plan (2007-2011), thus ensuring that the plan, as a policy framework, guides budget formulation. This is a key instrument in the policy and fiscal relation between the central and state government. Over time, it should be used to enhance this relationship. In its current form, it is weak on the fiscal aspects of this relation, which could be enhanced further by including ceilings on projected transfers to provide a basis for the state budgets, and enumerate measures that may be necessary to achieve fiscal objectives over the year, as well as providing specific feedback on aspects of fiscal performance. The budget directive could also benefit from greater precision; highlighting policy changes and reducing the number of priorities and targets, making them more specific and appropriate for State.

Incrementally, mechanisms to support state and locality governments in the development of their fiscal administrative, technical and managerial capacities remain weak, exacerbated by a slow pace of restructuring concomitant to governmental functions at all levels. Whereas Darfur State governments require adequate resources to perform assigned functions and responsibilities, they must demonstrate accountable use of resources generated and/or transferred to them. For instance, there are complaints in West Darfur that the staffing of the Auditor General's office is inadequate to cover the workload and is in need of capacity development and increased pay (disincentive to fraud). At the policy level, the intergovernmental fiscal policy framework is confronted with political constraints facing policy

makers, such as competing demand from other states and groups in political decisions, as well as economic constraints such as the acute underdevelopment of the region, global financial market crisis and reduced revenue facing the country at the national level.

### **Priority Areas for Reform**

In order to strengthen intergovernmental fiscal relations between the federal government and Darfur States, it is recommended that: i) measures be put in place to fill gaps in the legal framework, as well the clarification of institutional responsibility to determine the vertical pool and horizontal allocations; ii) bolster intergovernmental transfers through increased transparency, consistency, efficiency and equity; iii) build state and local capacity for a) increased state's own-revenue generation and, b) enhanced capacity for sub-national financial management, including consistent functional reporting; iv) improve planning and monitoring of decentralized spending (particularly development vote) and strengthen federal/state/locality coordination in context of NSP and PRSP; v) review functional and responsibility assignment with a focus on improving service delivery; v) the unique conflict context in Darfur act as a disincentive for local revenue mobilization and efficiency in collection, hence the need to pursue and sustain the peace process.

## **PUBLIC FINANCIAL MANAGEMENT**

Effective provision of basic services in Sudan is hampered by limited accountability and effective public financial planning and management. Successful basic services delivery depends on sufficiently autonomous and accountable state and local governments with credible budgets and sound fiscal management practices, which shoulder the bulk of expenditure responsibility for service delivery to the poor. Therefore, the only way to achieve successful implementation of the DDPD in the long run is to build capacities in Darfur to fulfill roles and responsibilities laid out in the legal framework of fiscal decentralization.

There are multiple challenges related to public financial management; a series of World Bank reports over the last 5 years indicate that effective financial management remains a work in progress and requires additional reform and capacity building efforts (PER 2007, CIFA 2010, PETS 2011).

Poor preparation, classification and execution of budgets remain a challenge (cf. TWG 6). Limited costing and prioritization of sector and thematic policies during the preparation process hinder budget credibility and affect budget execution. Regarding budget execution itself, there are numerous challenges. There is no effective commitment control system in place to govern expenditure, and as a result commitments are often made not against cash resources which are on hand, but rather on notional appropriations of the budget. Cash management is weak, and with the exception of salary payments, there is a large amount of unpredictability regarding resource flows at the state and locality level. Because of this, there is a regular buildup of arrears, although information regarding commitments or arrears is difficult to collect (as it is for other parts of Sudan).

Work undertaken as part of the Public Service Reform, Decentralization and Capacity Building Project (PSCAP),<sup>6</sup> which was completed in 2012, also revealed some of the major areas of deficiency in the current financial management in Sudan, such as: lack of fiscal discipline; inappropriate allocation of resources; lack of clarity and relevance in financial management and accounting

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<sup>6</sup> The PSCAP project of The World Bank and Government of Sudan includes support to central institutions associated with intergovernmental fiscal relations, public financial management at federal and state levels and aspects of human resource management at federal and state levels; many of the components of the project are highly relevant to Darfur.

legislation; lack of precision and control in the budget process; lack of computerization; and outdated legislation and regulations on procurement.

Management capacity is also weak on the revenue mobilization and collection side, which in turn contributes to the Darfur states' own poor revenue record. In common with other states, there has been a gradual reduction in the importance of state IGR over the last decade. There is also a need to rationalize and control tax exemptions and have strict guidelines as to who can grant such exemptions. In addition, states in Darfur appear unable to accurately forecast their own revenues partially for security reasons and lack of information on state-level economic activity, which helps drive budget credibility problems. There is limited ability to estimate and monitor basic economic activity in the state, which is necessary for assessing own tax and non-tax revenues. This is further discussed in TWG 6.

As explained above (Systems accountability), state governments are not sufficiently accountable to their legislatures, and legislatures are not held accountable by their citizens. There are inadequate institutional arrangements to curb corruption and develop accountability, underscoring a requirement to make PFM a tool to achieve this.

At all levels of government, there are indications of revenue and expenditure that are not disclosed to the community. The absence of institutions for accountability and transparency allows for inefficient and ineffective governance that is plagued with corruption and decisions based on nepotism and party allegiances. Information that is currently available to the public does not meet the needs of transparency and accountability.

Because the basic approach to budgetary accounting that is currently in use is to present information on an economic (e.g. expenditure on wages and salaries) rather than functional basis (e.g. expenditure on health), the use of public resources is not readily identified. Changing to a functional basis of presentation, as is proposed by the federal government, will increase transparency, thus making it easier for the people to hold authorities accountable. Combined with this, governments will need to make greater efforts to make this information accessible to the public.

Governments must see budgeting as a tool to manage their part of the public sector. At the same time, the budget should be the prime tool of accountability, and the primary method to show citizens what is planned and what has been achieved. Activities could aim to help governments in Darfur compile more realistic budgets, to work in closer cooperation with the public, which in turn could lead to implementation of functional accounting, credible budgeting and a system of public information dissemination.

Addressing PFM and accountability deficiencies is a long term and multi-faceted effort that includes restoring fiscal prudence at the state and locality levels by controlling expenditures in line with revenue mobilization capacity within a medium term outlook that is in line with strategic plan priorities. There are important reforms needed to improve weak public financial management and accountability overall in Darfur for effective resource allocation and use, improved budget processes, strengthened accountability mechanisms, effective development planning/management, and reduced resource losses through combatting corruption. These reforms include strengthening project appraisal and management capacities, encouraging and utilizing the existing locality capacities to identify development priorities, and working towards strengthening fiscal management at the locality level. In addition to restructuring the budget, it is also important to computerize the performance reporting system, train staff on functional budget classification, and ensure allocation and monitoring of state

and locality resources in line with budget priorities. An improved approach could involve a combination of state and local levels leading the identification of priorities, and in turn driving the funding and strategic management, alongside an active capacity building push that will help bolster sustainability over the medium term.

## **CONCLUSIONS**

Sustainable peace and development in Darfur are dependent on improvements in governance and accountability. Clear frameworks setting out the distribution of powers between different levels of government are critical. Legislative bodies need to be elected, and capacitated to perform their tasks. Governments also need to be properly resourced, which will involve reform effort to both providing more equitable and transparent fiscal transfers and to generating more revenue locally. The civil service needs to be structured according to its functional mandate, and capacitated appropriately. The civil service also needs to be able to account for the use of financial resources effectively, by putting in place credible budget processes and improving budget execution. Accountability mechanisms need to be set up and strengthened, allowing bodies of oversight to function effectively and citizens to make their voices heard.

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## ANNEXES

### Annex 1: Governance and Accountability Results Framework

TWG (#) Objectives	Ranked Priorities/Needs	Outputs/Activities	Indicative costing of Outputs (a) in USD	Instruments		Timeframe ** FA, ST, LT	States
				TA, Policies, Programs, Peace Div. Projects, etc	Costs subset of #(a) (USD)		
Objective 1: Strengthened local governance systems.	1.1 Legal, policy, institutional reforms and capacity development in local government	Legal, policy and institutional review – studies, consultations, drafting, amendments/enactment of laws	2,500,000	- Consultancy - Consultations - Policies	1,000,000	FA	North, South, East, West, Central Darfu
		Restructuring and rationalization of the local government	5,000,000	- Consultancy - Consultations - Policies	1,000,000	ST/LT	North, South, East, West, Central Darfu
		Capacity building – diagnosis, skills, tools, operational, technical, institutional and infrastructure	30, 000,000	- Consultancy - Consultations - Policies - Procurement	6,000,000	FA/ST/LT	North, South, East, West, Central Darfu
		Technical Assistance and South – South Cooperation Opportunities	15,000,000	- TA - Learning Missions	1,500,000	FA/ST	North, South, East, West, Central Darfu
		Legal, Policy and Institutional Reform Project	25,000,000	Programme	500,000	LT	North, South, East, West, Central Darfu
	1.2 Strengthening	Human Resource Restructuring –	5,000,000	- Consultations	1,000,000	FA/ST	North, South,

TWG (#) Objectives	Ranked Priorities/Needs	Outputs/Activities	Indicative costing of Outputs (a) in USD	Instruments		Timeframe ** FA, ST, LT	States
				TA, Policies, Programs, Peace Div. Projects, etc	Costs subset of #(a) (USD)		
	human resource management in local government	policies, functions, regulations and establishment		- Policies - Consultancy			East, West, Central Darfu
		Human resource re-engineering – skills, systems, processes, staffing, resources	10,000,000	- Consultations - Policies - Consultancy	1,000,000	FA/ST/LT	North, South, East, West, Central Darfu
		Technical Assistance	5,000,000	TA	1,000,000	FA/ST	North, South, East, West, Central Darfu
		Local Government Human Resource Development Project	25,000,000	Project	500,000	LT	North, South, East, West, Central Darfu
	1.3 Strengthening/ Reforming the native administration system	Review and amendment of native administration related laws and regulations	1,000,000	- Consultations - Policies - Consultancy	1,000,000	FA	North, South, East, West, Central Darfu
		Capacity development of native administration - assessment, competency, infrastructure, equipment, tools.	2,000,000	- Consultations - Policies - Procurement	1,000,000	FA/ST	North, South, East, West, Central Darfu
		Native Administration Development Project	5,000,000	Project	500,000	LT	North, South, East, West, Central Darfu

TWG (#) Objectives	Ranked Priorities/Needs	Outputs/Activities	Indicative costing of Outputs (a) in USD	Instruments		Timeframe ** FA, ST, LT	States
				TA, Policies, Programs, Peace Div. Projects, etc	Costs subset of #(a) (USD)		
	1.4 Strengthening public procurement and Audit	Support to public procurement – capacity, process, system, structure and accountabilities	5,000,000	- Consultations - Policies - Consultancy - Project	2,500,000	FA/ST/LT	North, South, East, West, Central Darfu
		Support to public audit system – assessment, capacity, process, system, structure and accountabilities – a) Internal; b) External	5,000,000	- Consultations - Policies - Consultancy - Project	2,500,000	FA/ST/LT	North, South, East, West, Central Darfu
		Technical Assistance – Procurement and Audit	10,000,000	- TA	3,000,000	FA/ST	North, South, East, West, Central Darfu
	1.5 Strengthen mechanisms for participation and representation (Legislative Assembly, electoral System, Popular Committees)	Electoral reforms – laws, process, institutional arrangement and voter education	10,000,000	- Consultations - Policies - Consultancy - Project	2,500,000	FA/ST/LT	North, South, East, West, Central Darfu
		Capacity development of State and locality legislative councils – (technical staff competencies, House Committees, procedures, operation, infrastructure)	30,000,000	- Consultancy - Project - Procurement	5,000,000	FA/ST/LT	North, South, East, West, Central Darfu
		Technical support to popular committees (regulations, procedures and facilitation)	1,000,000	- Consultancy - Project	500,000	FA/ST	North, South, East, West, Central Darfu

TWG (#) Objectives	Ranked Priorities/Needs	Outputs/Activities	Indicative costing of Outputs (a) in USD	Instruments		Timeframe ** FA, ST, LT	States
				TA, Policies, Programs, Peace Div. Projects, etc	Costs subset of #(a) (USD)		
		Technical Assistance – Parliamentary and Electoral Experts	10,000,000	TA	1,500,000	ST	North, South, East, West, Central Darfu
		Parliamentary electoral development project	10,000,000	Project	1,000,000	LT	North, South, East, West, Central Darfu
Objective 2: Enhanced Citizen Participation in Governance and Public Service Delivery	2.1 Legal and regulatory framework and capacity for citizen participation in public policy	Review/update/enact laws related to citizen representation and participation, including CSO Mapping	2,500,000	- Public Consultations - Policies	1,000,000	FA/ST	North, South, East, West, Central Darfu
		Capacity development of CSOs/CBOs - (managerial, organisational, advocacy skills and operational)	2,500,000	- Project - Policies - Consultancy	900,000	FA/ST	North, South, East, West, Central Darfu
		Technical Assistant - 1 Institutional Capacity Development Expert	1,000,000	TA	300,000	ST	North, South, East, West, Central Darfu
		Enhanced Citizen Participation Project	5,000,000	Project	500,000	LT	North, South, East, West, Central Darfu
	2.2 Support to special interest groups (youths,	Capacity development of special interest groups (women, youth, vulnerable ) – legal framework, competency,	1,800,000	- Consultations - Policies - Consultancy	500,000	FA/ST/LT	North, South, East, West, Central Darfu

TWG (#) Objectives	Ranked Priorities/Needs	Outputs/Activities	Indicative costing of Outputs (a) in USD	Instruments		Timeframe ** FA, ST, LT	States
				TA, Policies, Programs, Peace Div. Projects, etc	Costs subset of #(a) (USD)		
	women and vulnerable groups)	operational		- TA			
	2.3 Civic education and media	Civic education and Public outreach and awareness raising	2,000,000	Project	800,000	FA/ST	North, South, East, West, Central Darfu
		Capacity development of the media – legal framework, competency and infrastructure	1,5000,000	- Policies - Consultancy	550,000	FA/ST/LT	North, South, East, West, Central Darfu
Objective 3: Harmonized and Improved Intergovernmental Fiscal Relations	3.1 Legal, policy and institutional reforms for inter- governmental fiscal relations	Review including amendment or formulation of legal, policy and regulatory framework for inter- governmental fiscal relations (fiscal decentralisation – federal component) – Budgets, Revenue, Expenditure, Audit, Procurement	5,000,000	- Studies - Consultations - Policies - Consultancy	2,500,000	FA/ST	North, South, East, West, Central Darfu
		Strengthening Intergovernmental Fiscal Relations Project	15,000,000	Project	500,000	LT	North, South, East, West, Central Darfu
	3.2 Streamlining public resource allocation, transfer,	Restructuring, Alignment and Re- engineering Intergovernmental fiscal relations system – transfer, allocation, expenditure system	5,000,000	- Consultations - Policies - Consultancy	2,000,000	FA/ST	North, South, East, West, Central Darfu

TWG (#) Objectives	Ranked Priorities/Needs	Outputs/Activities	Indicative costing of Outputs (a) in USD	Instruments		Timeframe ** FA, ST, LT	States
				TA, Policies, Programs, Peace Div. Projects, etc	Costs subset of #(a) (USD)		
	budget and expenditure system	Capacity building – training, mentoring and tools for resource planning, allocation and transfer system	2,500,000	- Policies - Consultancy	1,000,000	FA/ST	North, South, East, West, Central Darfur
		Review and Reform of the State Budget management system – planning, formulation, execution, implementation and tracking	2,500,000	- Consultations - Policies Consultancy	1,500,000	FA	North, South, East, West, Central Darfur
		Public expenditure review	1,000,000	- Consultations - Policies Consultancy	1,000,000	ST	North, South, East, West, Central Darfur
		Technical assistance (Fiscal Decentralisation; Public Expenditure; Budget Management; Tax and Revenue Experts)	20,000,000	TA	2,000,000	ST	North, South, East, West, Central Darfur
	3.3 Strengthening State-own revenue generation and management capacity	Review and Reform of State revenue generation and management system	1,000,000	- Consultations - Policies Consultancy	1,000,000	FA	North, South, East, West, Central Darfur
		Review and Improvement of State Audit System, capacity and infrastructure	1,000,000	- Consultations - Policies Consultancy	1,000,000	FA	North, South, East, West, Central Darfur
		Review and Improvement of State tax	1,000,000	- Consultations	500,000	FA/ST	North, South,

TWG (#) Objectives	Ranked Priorities/Needs	Outputs/Activities	Indicative costing of Outputs (a) in USD	Instruments		Timeframe ** FA, ST, LT	States
				TA, Policies, Programs, Peace Div. Projects, etc	Costs subset of #(a) (USD)		
		regime, regulations, property valuation tools and infrastructure		- Policies Consultancy			East, West, Central Darfu
		Capacity development and Technical Assistance – Audit; Tax/Revenue	5,000,000	TA	2,500,000	FA/ST	North, South, East, West, Central Darfu
	3.4 Anti-corruption and Fiscal oversight	Sectoral assessment of corruption - financial management	1,500,000	- Consultations - Policies - Consultancy	1,000,000	FA	North, South, East, West, Central Darfu
		Capacity building for oversight bodies – legislative council specialised committees	1,000,000	- Policies - Consultancy - TA	500,000	FA/ST	North, South, East, West, Central Darfu
		Capacity building for oversight bodies – Auditor General	1,000,000	- Policies - Consultancy - TA	500,000	FA/ST	North, South, East, West, Central Darfu
	3.5 Capacity development including ICT development for intergovernmental	ICT Capacity assessment (infrastructure, e-readiness, adaptation, adoption)	1,000,000	- Consultations - Policies Consultancy	500,000	FA/ST	North, South, East, West, Central Darfu
		Technical Assistance – ICT/Financial Systems Expert	5,000,000	TA	1,500,000	ST	North, South, East, West, Central Darfu

TWG (#) Objectives	Ranked Priorities/Needs	Outputs/Activities	Indicative costing of Outputs (a) in USD	Instruments		Timeframe ** FA, ST, LT	States
				TA, Policies, Programs, Peace Div. Projects, etc	Costs subset of #(a) (USD)		
	fiscal relations	ICT/Finance Capacity development (competencies)	1,000,000	TA	500,000	FA/ST	North, South, East, West, Central Darfu
		ICT/Finance Capacity development (infrastructure)	3,000,000	Procurement	1,000,000	ST	North, South, East, West, Central Darfu
Objective 4: Transformed Public Sector Management for Optimized Service Delivery	4.1 Restructuring public service delivery mechanism and system including simplifying and harmonizing procedures	Study and review of public service delivery system, procedures, structures	2,500,000	- Consultations - Policies	2,500,000	FA	North, South, East, West, Central Darfu
		Learning missions to understudy public sector re-engineering – South – South Cooperation	1,500,000	- Consultancy	300,000	FA/ST	North, South, East, West, Central Darfu
		Aligning policy, planning and budgeting system – institutionalising strategic planning	1,000,000	- Consultations - Policies - Consultancy	500,000	FA/ST	North, South, East, West, Central Darfu
		Technical Assistance - Public Sector Process Re-engineering Expert	5,000,000	TA	2,500,000	FA/ST	North, South, East, West, Central Darfu
		Public Sector Reform and Process Re- Engineering Project	10,000,000	- Consultations - Policies - Consultancy	1,000,000	LT	North, South, East, West, Central Darfu

TWG (#) Objectives	Ranked Priorities/Needs	Outputs/Activities	Indicative costing of Outputs (a) in USD	Instruments		Timeframe ** FA, ST, LT	States
				TA, Policies, Programs, Peace Div. Projects, etc	Costs subset of #(a) (USD)		
	4.2 Review of public service legal, policy and regulatory framework	Study to review laws, regulations and policies related to public sector management	1,000,000	- Consultations - Policies - Consultancy	1,000,000	FA	North, South, East, West, Central Darfu
		Review of public administration system – powers and authority	1,000,000	- Public Consultations - Policies - Consultancy	1,000,000	FA	North, South, East, West, Central Darfu
	4.3 Public sector human resource and capacity development	Review of public sector human resource management practice – laws/regulations, policies, capacity	1,000,000	- Public Consultations - Policies - Consultancy	1,000,000	FA	North, South, East, West, Central Darfu
		Public sector human resource development - (learning missions, training, gap filling; establishment, Technical Assistance)	2,500,000	- Policies - Project - TA	1,000,000	FA/ST	North, South, East, West, Central Darfu
		Public sector capacity development (Infrastructure – office space, equipments)	25,000,000	- Procurement	5,000,000	ST	North, South, East, West, Central Darfu
		Public sector human resource development project	15,000,000	Project	1,000,000	LT	North, South, East, West, Central Darfu

TWG (#) Objectives	Ranked Priorities/Needs	Outputs/Activities	Indicative costing of Outputs (a) in USD	Instruments		Timeframe ** FA, ST, LT	States
				TA, Policies, Programs, Peace Div. Projects, etc	Costs subset of #(a) (USD)		
	Public administration reforms	Public sector change management and leadership development	1,500,000	- Consultancy - Policies	500,000	FA/ST	North, South, East, West, Central Darfu
		Public sector leadership development – performance management system	1,500,000	- Consultancy - Policies	500,000	FA/ST	North, South, East, West, Central Darfu
		Public sector leadership development – women and youth	1,500,000	- Consultancy - Policies	500,000	FA/ST	North, South, East, West, Central Darfu
		Capacity development – management skills for key office bearers (Wali's Office, Director General's, Commissioners)	1,500,000	- Consultancy - Policies	500,000	FA/ST	North, South, East, West, Central Darfu
		Streamlining administrative arrangements – Functions of Administrative Units (State, locality, Ministry)	1,500,000	- Consultancy - Policies	500,000	FA/ST	North, South, East, West, Central Darfu
		Streamlining administrative arrangements – Ministerial Responsibilities	1,500,000	- Consultancy - Policies	500,000	FA/ST	North, South, East, West, Central Darfu
		Technical Assistance – Public	5,000,000	TA	1,500,000	ST	North, South, East, West,

TWG (#) Objectives	Ranked Priorities/Needs	Outputs/Activities	Indicative costing of Outputs (a) in USD	Instruments		Timeframe ** FA, ST, LT	States
				TA, Policies, Programs, Peace Div. Projects, etc	Costs subset of #(a) (USD)		
		Administration Reform Expert					Central Darfu
	4.4 Strengthen Anti- corruption	Sector assessment of extent and dimensions of corruption – public sector – (bribery, embezzlement, fraud, abuse of power, abuse of privileged information, conflict of interest, nepotism, favouritism)	1,000,000	- Consultancy - Consultations - Policies	1,000,000	FA	North, South, East, West, Central Darfu
		Review and consolidate legislative framework	500,000	- Consultations - Consultancy	500,000	FA	North, South, East, West, Central Darfu
		Increasing institutional capacity – (definition of roles, functions and responsibilities of anti-corruption institutions)	500,000	- Consultancy - Consultations - Policies	500,000	FA	North, South, East, West, Central Darfu
		Improved management policies and practices – procurement, employment, integrity and discipline, managing risks	1,000,000	- Consultancy - Consultations - Policies	500,000	FA/ST	North, South, East, West, Central Darfu
		Partnerships with stakeholders – CSOs and Media	2,000,000	- Consultancy - Consultations - Policies	1,500,000	FA/ST	North, South, East, West, Central Darfu

**Annex 2: Governance and Accountability Results Framework – Foundational Activities**

<b>TWG II Objectives</b>	<b>Activities</b>	<b>Costs Estimates in (USD)</b>
Objective 1: Strengthened local governance systems.	Legal, policy and institutional review – studies, consultations, drafting, amendments/enactment of laws	1,000,000
	Capacity building – capacity diagnostics, capacity tools development & procurement, design of technical assistance	6,000,000
	Human Resource Restructuring – review of policies, functions, regulations and establishment	1,000,000
	Human resource re-engineering – definition of skills, systems, processes, staffing and, resources requirements	1,000,000
	Technical Assistance – Design of technical assistance, initiation of recruitment and deployment of technical experts	1,000,000
	Review and amendment of native administration related laws and regulations	1,000,000
	Capacity development of native administration – capacity assessment, competency, procurement of equipment and tools.	1,000,000
	Support to public procurement – capacity diagnostics, review of procurement process, system installation, review of structure and accountabilities, design of procurement support project	2,500,000
	Support to public audit system – assessment, capacity, process, system, structure and accountabilities – a) Internal; b) External	2,500,000
	Technical Assistance – Procurement and Audit - Design of technical assistance, initiation of recruitment and deployment of technical experts	3,000,000

<b>TWG II Objectives</b>	<b>Activities</b>	<b>Costs Estimates in (USD)</b>
	Electoral reforms – review of laws, process, institutional arrangement and design voter education	2,500,000
	Capacity development of State and locality legislative councils – (technical staff competencies, House Committees, procedures, operation, infrastructure)	5,000,000
	Technical support to popular committees (regulations, procedures and facilitation)	500,000
Objective 2: Enhanced Citizen Participation in Governance and Public Service Delivery	Review of laws related to citizen representation and participation, including CSO Mapping	1,000,000
	Capacity development of CSOs/CBOs - (managerial, organisational, advocacy skills and operational)	900,000
	Capacity development of special interest groups (women, youth, vulnerable ) – legal framework, competency, operational	500,000
	Civic education and Public outreach and awareness raising – project design and initiation	800,000
	Capacity development of the media – review of legal framework, competency and infrastructure	550,000
Objective 3: Harmonized and Improved Intergovernmental Fiscal Relations	Review of legal, policy and regulatory framework for inter-governmental fiscal relations (fiscal decentralisation – federal component) – Budgets, Revenue, Expenditure, Audit, Procurement	2,500,000
	Initiation of restructuring, alignment and re-engineering of Intergovernmental fiscal relations system – transfer, allocation, expenditure system	2,000,000
	Capacity building – training, mentoring and tools for resource planning, allocation and transfer system	1,000,000

<b>TWG II Objectives</b>	<b>Activities</b>	<b>Costs Estimates in (USD)</b>
	Review and Reform of the State Budget management system – planning, formulation, execution, implementation and tracking	1,500,000
	Review and Reform of State revenue generation and management system	1,000,000
	Review of State Audit System, capacity and infrastructure	1,000,000
	Review of State tax regime, regulations, property valuation tools and infrastructure	500,000
	Capacity development and Technical Assistance – Audit; Tax/Revenue	2,500,000
	Sectoral assessment of corruption - financial management	1,000,000
	Capacity assessment for oversight bodies – legislative council specialized committees	500,000
	Capacity assessment for oversight bodies – Auditor General	500,000
	ICT Capacity assessment (infrastructure, e-readiness, adaptation, adoption)	500,000
	ICT/Finance Capacity development (competencies)	500,000
Objective 4: Transformed Public Sector Management for Optimized Service Delivery	Study and review of public service delivery system, procedures, structures	2,500,000
	Learning missions to understudy public sector re-engineering – South – South Cooperation	300,000
	Aligning policy, planning and budgeting system – institutionalizing strategic planning	500,000
	Technical Assistance - Public Sector Process Re-engineering Expert	2,500,000
	Study to review laws, regulations and policies	1,000,000

TWG II Objectives	Activities	Costs Estimates in (USD)
	related to public sector management	
	Review of public administration system – powers and authority	1,000,000
	Review of public sector human resource management practice – laws/regulations, policies, capacity	1,000,000
	Public sector human resource development - (learning missions, training, gap filling; establishment)	1,000,000
	Public sector change management and leadership development	500,000
	Public sector leadership development – performance management system	500,000
	Public sector leadership development – women and youth	500,000
	Capacity development – management skills for key office bearers (Wali’s Office, Director General’s, Commissioners)	500,000
	Streamlining administrative arrangements – Functions of Administrative Units (State, locality, Ministry)	500,000
	Streamlining administrative arrangements – Ministerial Responsibilities	500,000
	Sector assessment of extent and dimensions of corruption – public sector – (bribery, embezzlement, fraud, abuse of power, abuse of privileged information, conflict of interest, nepotism, favouritism)	1,000,000
	Review and consolidate legislative framework	500,000
	Increasing institutional capacity – (definition of roles, functions and responsibilities of anti-corruption institutions)	500,000
	Improved management policies and practices – procurement, employment, integrity and	500,000

TWG II Objectives	Activities	Costs Estimates in (USD)
	discipline, managing risks	
	Partnerships with stakeholders – CSOs and Media	1,500,000
<b>Total</b>		<b>63,550,000</b>

### **Annex 3: About the Authors**

**Charles Makunja (Mr.),** Governance Advisor and Programme Specialist, UNDP Sudan is the Lead Author for Thematic Working Group II – Governance and Accountability. With over 15 years of practical experience in democratic governance development and programming, Mr. Makunja has inspired governments towards society transforming reforms and innovations. His areas of focus has been policy analysis and advisory service; institutional development and reforms; parliamentary development; anti-corruption; public sector reforms; local governance and decentralisation; capacity development; programme management and coordination. Prior to joining UNDP Sudan, Mr. Makunja was a Policy Advisor,(Consultant) with UNDP Kingdom of Bahrain (2008); Democratic Governance Analyst, UNDP Sudan (2006 – 2007); Programme Office, UNDP Namibia (2005), Programme Specialist – Governance and Poverty UNDP Kenya (2001 -2004). He serves on a number of expert teams leading, brokering and setting global as well as regional policy agenda on democratic governance, inter alia; UNDP's Global Anti-Corruption Community of Practice; International Anti-Corruption Conference; UNITAR-Yale Conference of Experts on Environmental Governance and Democracy; Arab Region Anti-corruption Sub Practice; African Eminent experts on governance and public administration for the 7th Global Forum on Reinventing Government; on Ageing for the Second World Assembly on Ageing and; Volunteerism for the International Year of Volunteerism. Mr. Makunja holds a Master of Philosophy degree with distinction, from Moi University – Eldoret, 2000; a Bachelor of Education and Arts (Cum Laude) specializing in Economic History from Kenyatta University, 1992 and was a 2009, Creating Collaborative Solutions: Innovations in Governance Fellow, at the Harvard University, John F Kennedy School of Government

**USAID:** USAID was key member of Thematic Working Group II – Governance and Accountability. USAID Experts provided technical support to the process. In particular they made substantive in-puts to the report and produced the narrative for the situational analysis with respect to sub-sections: a) Centrality of the Governance Challenge and b) Community Governance and Accountability.

**The World Bank:** The World Bank was a key member of key member of Thematic Working Group II – Governance and Accountability. World Bank Experts provided technical support to the process. They made substantive and technical in-puts to the overall report and the Results Framework. The World Bank was responsible for the production of the sub-section on public sector management namely: a) Structure of Public Sector Governance and Accountability System; b) The State of Civil Service and Public Financial Management System.