



Government of Somaliland

Public Financial Management Education and Training Programme

Overview

October 2019

WYG International B.V.
in a consortium with Michael Parry Consulting and CIPFA



1 Overview

The Somaliland Public Financial Management (PFM) Education and Training Programme is a collaborative programme between:

- The Somaliland Government
- The University of Hargeisa
- An international consortium led by WYG International and including CIPFA and Michael Parry Consulting LLP
- The Programme is funded by a multi-donor trust fund administered by the World Bank.



The Programme has four elements:

- i. A professional exam teaching programme leading to examination and certification by CIPFA, ITC-ILO and the programme itself
- ii. An e-learning programme "PFM for Managers"
- iii. A course on Domestic Revenue Mobilisation (DRM)
- iv. Practical in-country workshops for budget staff

The programme is delivered through a combination of e-learning and face-to-face teaching.

2 Programme Objectives and Purposes

The goal of the PFM Education and Training Programme is improved governance by enhancing the financial management capacity of government.

- i. A core of government staff trained to CIPFA Diploma level providing a core of professional financial managers within government.
- ii. Government staff who do not require formal qualifications in PFM acquiring a broad understanding of PFM.
- iii. Workshops on the leadership of PFM reform led by international experts
- iv. Training programme of revenue officials in domestic revenue mobilisation in Somaliland

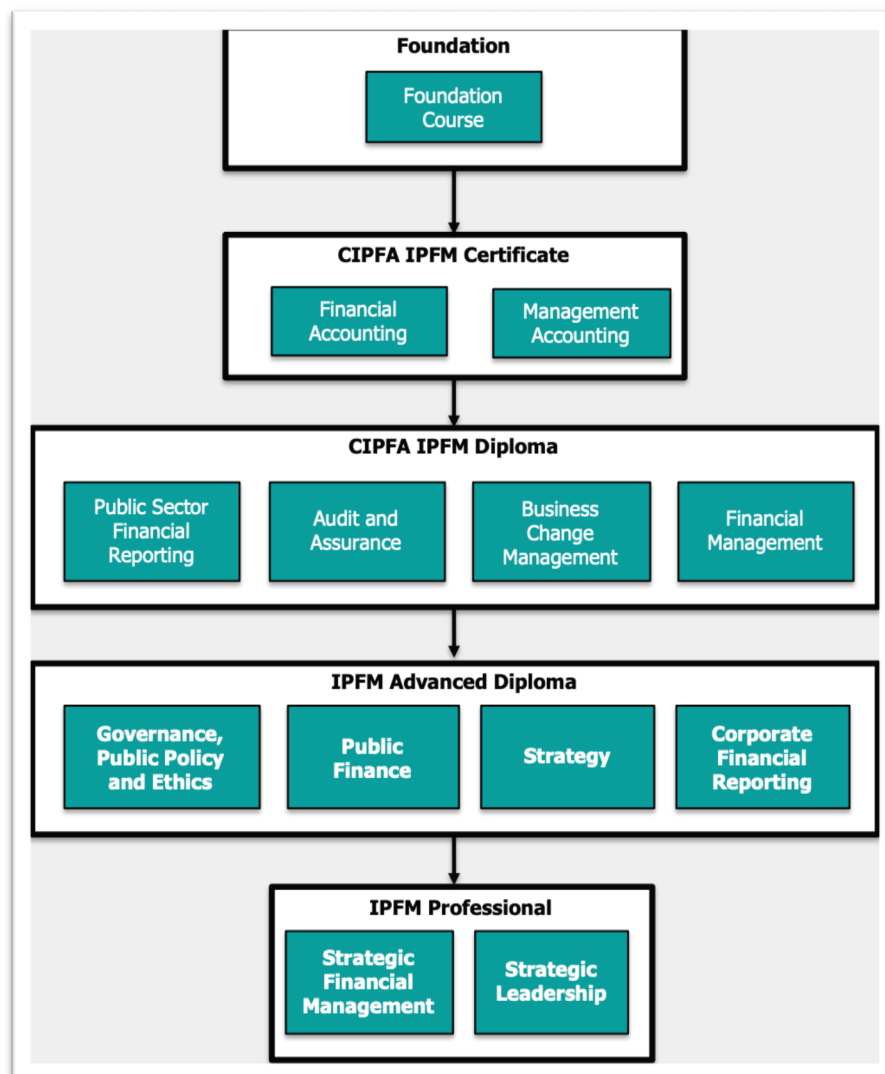
Target recipients are all government staff involved in the revenue administration and management of public finances

3 The Learning Programmes

3.1 CIPFA IPFM professional examinations

The Chartered Institute of Public Finance and Accountancy (CIPFA) is the only professional accountancy body and member of the International Federation of Accountants (IFAC) that specialises in the public sector. Its strategic purpose is "Working in the public interest, to promote high standards and deliver excellence in governance and financial management throughout the public services". CIPFA is an accredited UK professional accountancy body and a member of the International Federation of Accountants (IFAC).

Students will follow a structured programme leading eventually to qualification through the CIPFA International Public Financial Management (IPFM) examinations to qualification at Diploma level and Affiliate Membership of CIPFA. Initially students will study a Foundation course that has been specially developed by the consortium for Somaliland. This will provide basic PFM skills relevant to Somaliland and prepare students for the IPFM courses. The structure is set out below.

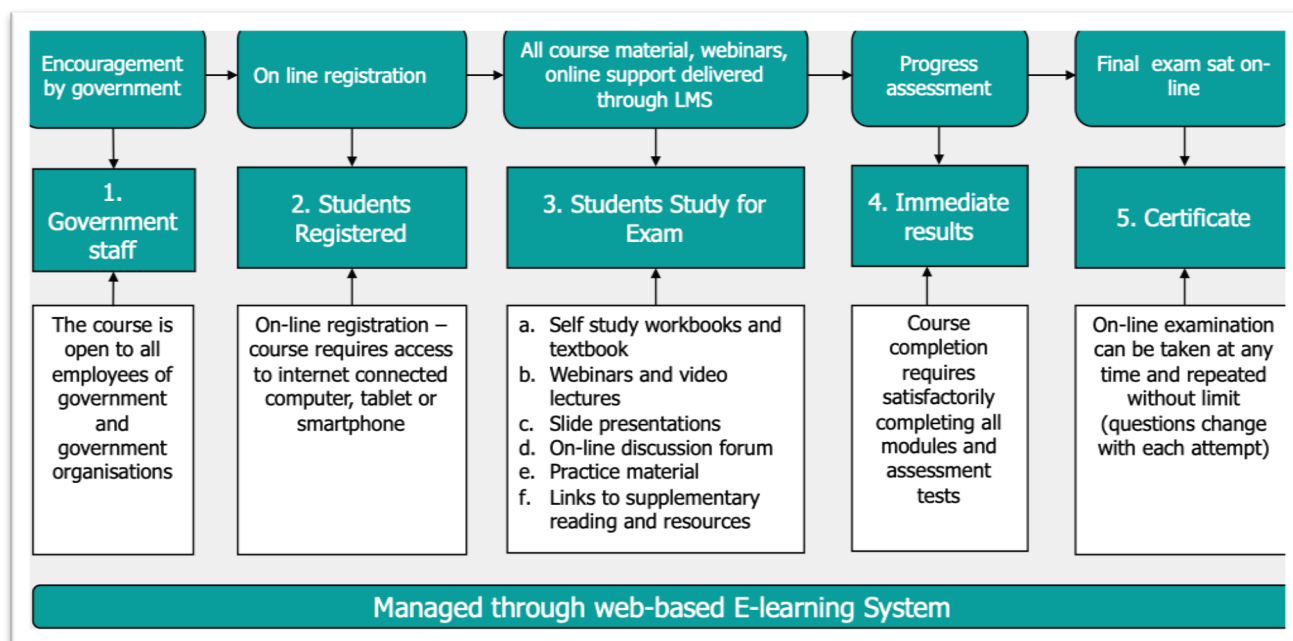


Phase 1 of the programme commenced in June 2017 and finishing in June 2018. Phase 2 commenced in September 2019 for students who have completed the Certificate level enabling them to proceed to the Diploma level.

The delivery of the CIPFA IPFM course combines face-to-face support from the University of Hargeisa and online learning and support using CIPFA’s e-learning system, which includes learning materials, tests and video lectures. All examinations are conducted online and assessed by CIPFA in the UK. Certification is by CIPFA.

3.2 PFM for Managers programme

The PFM for Managers (PFMfM) training is a specially designed e-learning programme for Somaliland. The programme is aimed at senior public sector managers and staff in Somaliland who require an understanding of PFM, but may not wish to study for a professional examination such as the CIPFA IPFM. The e-learning system is summarised in the diagram below.



To complete the course part pants must:

- Self-certify completion of each module
- Pass an online test at the end of each module.
- Pass a final exam at the end of the course

PFM for Managers comprises two levels:

- PFM Foundation covers the basic principles of government accounting and budgeting, including the concepts of double entry
- Advanced PFM for Somaliland based on the text "Accounting for Governments: from budget to audit" by Michael Parry and Jesse Hughes. An electronic copy of this book will be made available to all students who register for this course. Additionally, a printable file will be made available to the Government or UOH so that hard copies can be printed if required.

Under Phase 1 some 226 students registered for the PFM for Managers programme. There is no limit on the number of students provided they are all officials of the Government of Somaliland or UOH.

3.3 Domestic Revenue Mobilisation (DRM)

The DRM is a certificate-level DRM course covering revenue mobilisation, tax and tax accounting. The course will be delivered by a combination of University tutors, tutor mentors and online e-learning using the same e-learning system as for PFM for Managers (see above). Learning materials and the e-learning system will be handed over to the Government of Somaliland at the end of the programme.

The course structure is summarised as follows:

- Based on Somaliland DRM tax and non-tax revenue policies, laws, institutions and planned reforms



- i. Goal to provide tax officials with a basic framework of knowledge of how tax systems work and how this applied in Somaliland
- ii. The course will comprise five modules with 3 months per module
- iii. Course combines e-learning with face to face tuition at the University of Hargeisa by tax experts
- iv. The course will be developed by international and regional trainers working with the national tutor mentors
- v. Awarding the certificate will be based on successfully completing the online tests at the end of each module (which can be retaken with different questions without limit) plus a final exam.

3.4 Training workshops on PFM reforms and budgeting

A series of workshops in Hargeisa The workshops will be participative and will require participants to work in groups with Somaliland data to develop various strategies, plans and analysis. The objective will be that in each area participants will acquire skills and tools directly relevant to their roles in government



4 Monitoring and evaluation of the programme

The Steering Committee will provide overall monitoring of the Programme. There are a number of training and evaluation models based on the Kirkpatrick training evaluation model¹, e.g. Philips ROI level², the CIRO (Costs, Input, Reactions, Outcome) approach. Other approaches focus on the purpose of evaluation. Stufflebeam³ has developed a model specifically for evaluating education based on purpose. Other models have focussed on the learning process.

The Programme will be evaluated using the Kirkpatrick model as modified by Philips (see above). This approach envisages four levels of impact from training and overall evaluation of the costs compared to benefits. The evaluation approach is summarised below.

¹ Kirkpatrick, D.L., & Kirkpatrick, J.D. (1994). Evaluating Training Programs, Berrett-Koehler Publishers

² Philips, J. "ROI: the Search for Best Practice" 1994, American Society for Training and Development

³ Stufflebeam DL, Foley WJ, Gephart WJ, Guba EG, Hammond RL, Merriman MM "Education evaluation and Decision Making" 1971, Itasca, Peacock

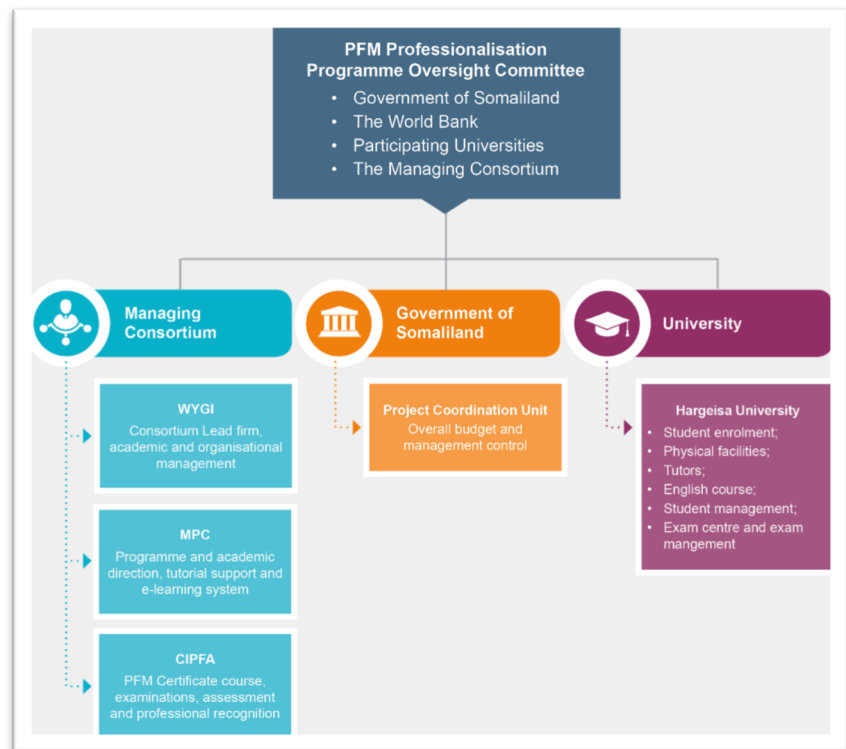
Kirkpatrick Training Evaluation Model (amended)

Level	Evaluation Type	Evaluation Description and Characteristics	Application to Somaliland Programme
1	Reaction	Reaction evaluation is how the delegates felt about the training or learning experience.	<ul style="list-style-type: none"> • Course evaluations • Analysis of online comments on training
2	Learning	Learning evaluation is the measurement of the increase in knowledge – before and after.	<ul style="list-style-type: none"> • Examination results
3	Behaviour	Behaviour evaluation is the extent of applied learning back on the job	<ul style="list-style-type: none"> • Supervisory staff responses to questionnaire • Participant response to questionnaire
4	Results	Results evaluation is the effect on the business or environment by the trainee.	Impact will not be measurable within timeframe of programme. Reliance on anecdotal evidence
5	Return on Investment (ROI)	Comparison of the costs of training and benefits from training	Costs include all training costs Benefits must be expressed in monetary terms for reasons in 4 above not feasible within duration of Programme

The application of this model to professional training presents various problems, and levels 4 and 5 of evaluation can only be evaluated over a timescale much longer than this Programme. Within the confines of this programme only levels 1 and 2 will be evaluated. A follow up evaluation of the training at levels 3, 4 and 5 above is recommended some 3 – 5 years after the end of the Programme.

5 Programme management structure

A programme management structure has been developed led by an Oversight Committee comprising representatives of the Government of Somaliland, the World Bank, the University of Hargeisa and the WYG Consortium.



6 Sustainability

A goal of the Programme is to enable ongoing PFM training to be delivered by the University of Hargeisa. A number of actions will enable this to be achieved:

- Creation of demand for ongoing PFM training, particularly with the formation of "PFM Cadre" scheme of service within Government
- Support to the establishment of a "PFM academy" within the university
- Upgrading of physical and computer facilities at the university for PFM training
- Equipping tutors in the university with PFM training skills that can be applied to later courses
- Creating a cadge of PFM expertise within government that can also support training
- E-learning system and materials transferred at the end of the Programme

All of the above will encourage and enable an ongoing programme of PFM learning within Somaliland.

7 Participating organisations

The PFM Education and training Programme involves a collaboration between the Government of Somaliland, the University of Hargeisa, the World Bank and an international consortium led by WYG International. The participating institutions include:

- The Government of Somaliland
- The University of Hargeisa as the host university. Facilities at the University have been upgraded particularly to facilitate a web based learning programme.
- An international consortium is led by WYG International which includes CIPFA and Michael Parry Consulting LLP. A brief summary of each organisation is provided below.



Responsibility for the courses, exams and certification is as follows:

- i. PFM for Managers – WYG Consortium
- ii. English for PFM – University of Hargeisa
- iii. IPFM – CIPFA
- iv. Practical workshops – WYG consortium
- v. DRM training – WYG consortium

A brief description of the firms in the Consortium follows:

- WYG International (WYGI) is a leading UK management and development consultancy, and part of the WYG plc group. The PFM practice has a wide-ranging and in-depth knowledge of all levels of the financial management cycle, planning, budget preparation, budget execution and treasury, accounting, financial control and audit, and supporting strategies, including accounting standards IT, training, human resource and change management. WYGI carries ISO accreditation in quality, health & safety and environment.
- The Chartered Institute of Public Finance and Accountancy (CIPFA) is the only professional accountancy body and member of the International Federation of Accountants (IFAC) that specialises in the public sector. Its strategic purpose is "Working in the public interest, to promote high standards and deliver excellence in governance and financial management throughout the public services". CIPFA is an accredited UK professional accountancy body and a member of the International Federation of Accountants (IFAC).
- Michael Parry Consulting was formed in July 2009 led by Dr Michael Parry, the former Executive Chairman of International Management Consultants Limited (IMCL). The partnership was incorporated as Michael Parry Consulting LLP in March 2012. Michael Parry Consulting LLP has as its mission the provision of high quality consulting and training services using a small group of established and high quality consultants led by Dr Michael Parry, one of the most experienced and qualified international PFM experts.

8 Conclusions

Improving the quality of governance within Somaliland will directly benefit all citizens, through better planning and utilisation of limited government resources to better meet government policy goals. The management of money is at the heart of government, and public financial management provides the tools for improvements. Good public financial management enables better fiscal management, the allocation of resources in accordance with government priorities and achieving value for money in spending public money. Strong PFM minimises the scope for losses through leakages and improper use of public funds. Strong public financial management is a necessary, though not sufficient, condition for good governance.



Strong PFM requires high quality human resources trained in PFM. This programme has as its fundamental aim the enhancing of PFM expertise within Government. The Programme provides the basis for the ongoing training and development of PFM experts into the future.

9 More information

For more information about the Programme contact the Academic Director, Michael Parry: Michael.parry@michaelparry.com