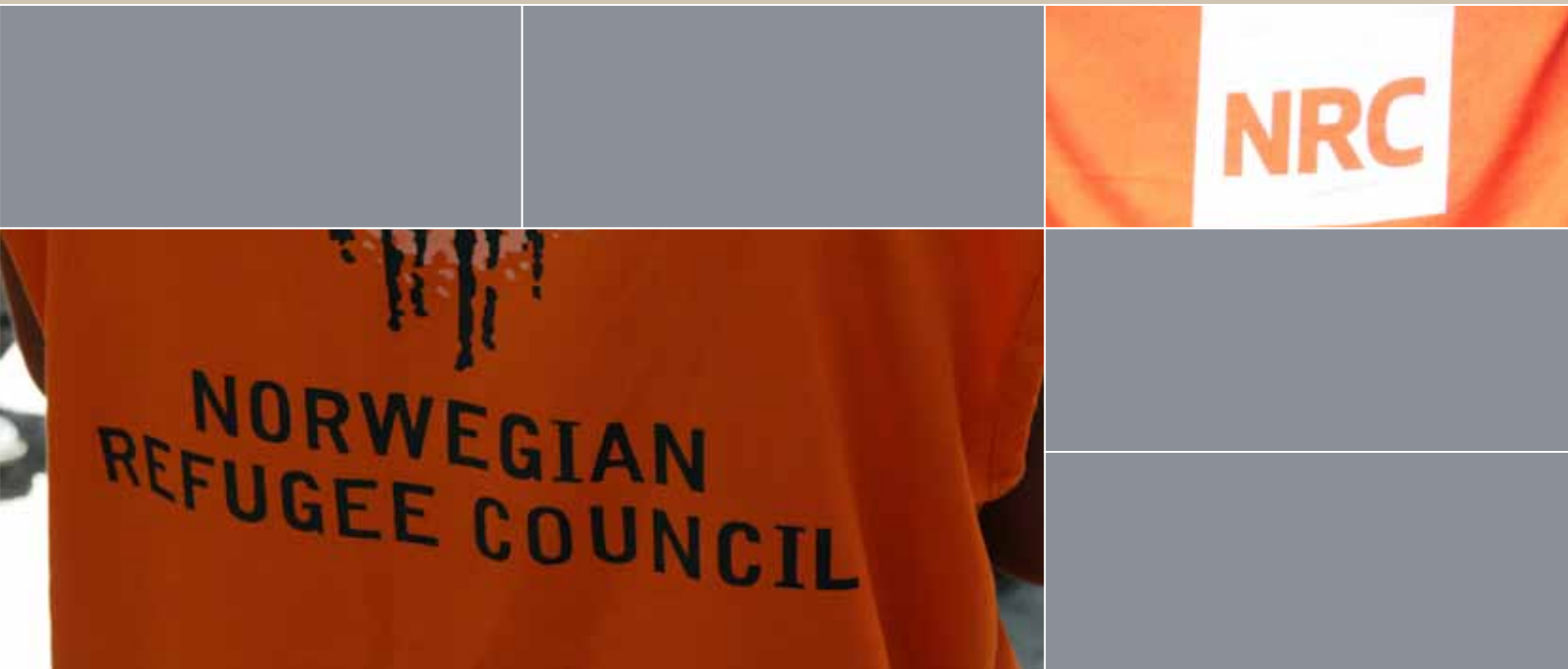




Evaluation of five Humanitarian Programs of the Norwegian Refugee Council and of the Standby Roster NORCAP

Public Expenditure Tracking Survey and Analysis

Report 4/2013



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Ternstrom Consulting
in collaboration with Channel Research
2013

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The Public Expenditure Tracking Surveys and Analyses were implemented under the leadership of Mr Japhet Makongo, PETS consultant, supported by Mr Hampus Pihl, lead consultant for financial issues, and with the help of a number of enumerators and research assistants in each country.

The report is part of an evaluation carried out by Ternstrom Consulting AB in collaboration with Channel Research, with Mr Björn Ternström as Team Leader.

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This report is the product of its authors, and responsibility for the accuracy of data included in this report rests with the authors. The findings, interpretations, and conclusions presented in this report do not necessarily reflect the views of EVAL.

Täby, 2013

Björn Ternström
CEO, Ternstrom Consulting AB

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Acronyms and abbreviations

| | |
|--------|---|
| EFSD | Emergency Food Security and Distribution |
| FATA | Federally Administered Tribal Areas |
| FGD | Focus Group Discussion |
| HO | Head Office |
| ICLA | Information, Counselling and Legal Advice |
| IDP | Internally Displaced Persons |
| KP | Khyber Pakhtunkhwa |
| MNOK | Million Norwegian Kroner |
| NOK | Norwegian Kroner |
| LFA | Logical Framework Analysis |
| NFI | Non-Food Items |
| NMFA | Norwegian Ministry of Foreign Affairs |
| Norad | Norwegian Agency for Development Cooperation |
| NRC | Norwegian Refugee Council |
| PETS | Public Expenditure Tracking Survey |
| PTA | Parent-Teacher Association |
| ToR | Terms of Reference |
| UNHCR | United Nations High Commissioner for Refugees |
| UNICEF | United Nations Children's Fund |
| WASH | Water Sanitation and Hygiene |

Executive Summary

This Public Expenditure Tracking Survey and Analysis Report is part of an evaluation of five core competencies of the Norwegian Refugee Council (NRC) and NORCAP commissioned by Norad.

The report presents the summary of findings of the Public Expenditure Tracking Surveys (PETS) for the selected three projects: the Non-Food Items distribution (PKFK1102, MNOK 12, tents, mobile phones and basic kits) in Peshawar in Pakistan, the School Construction (SDFS1001, MNOK 12.2) in Aweil in South Sudan and the semi-permanent shelters (SOFS1011, MNOK 3.2, 380 shelters, two settlement centres) in Burao, Somaliland. The purpose of the Public Expenditure Tracking Survey is to provide supplementary information to the overall assessment of NRC's work in the three case countries, in particular to establish evidence as to whether NRC demonstrates cost effectiveness and efficiency.

Such evidence will then be used as the basis for findings, conclusions and recommendations in the overall synthesis report. In this report, we focus on findings, and only present recommendations that are based specifically on the Public Expenditure Tracking Surveys. Recommendations of a more systemic nature will be presented in the main evaluation report.

The basis for selection of projects for the Public Expenditure Tracking Surveys was a) Norad's preferred type of projects as specified in the Terms of Reference (Emergency Food Security and Distribution and Shelter), b) that they should have been running long enough to have results to examine, and c) that they should be located in an area where access to beneficiaries and staff was as good as possible, given security restrictions. It was not possible to find a food distribution project that fulfilled these criteria, and hence Non-Food Items distribution was included instead. The selection was done in consultation with Norad and NRC.

The findings of the evaluation team are based on document reviews, interviews and field visits to Somalia, South Sudan and Pakistan during the autumn of 2012. The reader should be aware that the severe security situation in these countries has caused restrictions on the way the survey has been carried out.

The report is structured as follows: A brief description of the selected projects and NRC's financial system is followed by a section describing the task, our approach to it and overall methodology. We then present project-specific methodology, findings, conclusions and recommendations in a separate section for each country.

Findings

The NRC financial system is an integrated, Head Office to field comprehensive structure. Approved funds are transferred from the donor to NRC Head Office in Oslo and then further transferred to each country office based on cash requests. This is different from many other projects where funds may be transferred between several different organisations, governments, ministries, accounting systems etc. The funding structure we have reviewed is thus quite straightforward (and isolated) given that it is limited to one single accounting system and the same organisation. Using PETS as a tool for identifying potential leakages within a long chain of financial transactions between different organisations and at different organisational levels with multiple book-keeping systems has therefore not been applicable for our reviews.

The accounting system used within NRC is an adapted version of Agresso, a well-known and widely used enterprise resource planning software. Monthly consolidated accounts are prepared and shared throughout the organisation. Cash is transferred from Oslo to the country offices according to approved budgets, documented costs and expected cash needs for all projects for the following period. The country office receives the requested funds no later than the end of the month. There is a time lag between field reports and consolidated updated accounts being available to managers in the field – at times causing inefficiencies.

PETS Pakistan: Distribution of Non-food items kits

In Pakistan, project PKFK1102 in Peshawar was selected for the PETS. The objective of the project is to support vulnerable households affected by conflict-related challenges through provision of non-food items and tents.

The evaluation team found the criteria for the identification of eligible IDPs for the non-food items kits to be clear and efficiently followed, ensuring that as many beneficiaries as possible were reached. Overall, the beneficiaries are highly satisfied with the non-food items, despite some concern about seasonal needs. There were distinct gender differences in appreciation. Inclusion of mobile phones was universally praised.

The team found that the NRC finance department demonstrates strong capacity to coordinate, follow-up and support other programme staff including field level officers in procurement, and in the management and reporting of financial matters. The finance department has a clear distribution of roles and responsibilities and is aware of the need to develop the capacity of other actors to understand and use the generic financial manual and other locally developed policies. NRC does qualitative checks or inspection of goods before they are off-loaded by the supplier at the place of storage, checking the compliance of the suppliers to the contracts' provisions.

NRC is committed to promote a corruption free culture in its operations in Pakistan. It has systems of checks and balances at all levels of operation. This is appropriate as interviews with different stakeholders indicate that corruption is a big challenge in Pakistan. For the non-food items project, all procurement and other financial expenditure were carried out at country office and there is thus no financial transaction that can be tracked at field level.

We also conducted an assessment of how NRC tracks the distribution of the non-food items and monitoring its uses at beneficiary level. Appropriate checks and balances are used and field staff hope that recent introduction of electronic registration will address some issues. Post distribution monitoring challenges remain, only some of these are related to security and gender.

Selected recommendations: Pakistan

NRC should continue to explore mechanisms of how it can effectively involve the beneficiary representatives (the IDP/Shura committees) in the accountability of goods and services at beneficiary levels.

NRC has made rational decisions of how to support communities using needs assessments or emergency situational analysis and reports. In addition, NRC needs to introduce formal monitoring reports and reviews.

PETS Somalia: Shelter Provision

Project SOFS1101 was implemented at Burao (Togdheer region). It aimed to provide 380 households with secure semi-permanent shelters, to distribute non-food item kits to about 850 households and construct two communal spaces (social centres) at the resettlement camps of Koorsoor and Aden Suleiman respectively. The project has been completed.

The project implementation reports show that, thanks to savings during implementation, NRC surpassed the project target by constructing 420 units of the semi-permanent shelters, adding an additional 40 to the original target of 380 units.

NRC has been working closely with the authorities which have made significant in-kind contributions. These do not feature in the project budget estimates or in the expenditure reports. Budget expenditure reports are not shared with the beneficiaries (IDPs and local authority). This lack of transparency has led to beneficiaries voicing their suspicions that NRC is holding back project funds.

Respondents were of the opinion that quality assurance and supervision of work was adequate, but that the shelters were not sufficiently robust to withstand wind and heavy rains. This is a situation for which NRC bears responsibility and should find a way to redress in a spirit of 'Do No Harm' and accountability to beneficiaries. The IDPs are happy with the way NRC has worked with them during the construction of the semi-permanent shelters.

The project did not experience any significant funding delays. Most of the expenditure and payments were done in Nairobi (bulk procurement of construction materials and transportation) and Hargeisa. The payment route was thus short and presented few opportunities for leakages.

There are effective financial control systems and oversight processes to monitor compliance of staff in fund utilisation. Staff members are regularly being trained. Explanations to justify budget variances still need to be more qualitative however.

Internally-developed project monitoring tools and formats are helpful in guiding NRC staff and management to track project implementation and can also be used for comparison of financial expenditure at different stages. Similar formats or tools developed for beneficiaries (IDP committees) to track the project implementation would contribute to transparency, capacity building and durability. Beneficiaries complained that they were not trained in simple repairs of the shelters or in leadership (for the IDP committee members). No funds were allocated in the budget for capacity building of beneficiaries.

Our assessment of the financial and progress reports has not revealed any indication of misuse or diversion of funds for this project. The elaborate financial and procurement policies and procedures which are used alongside with other project monitoring tools (weekly procurement plans, quarterly reports etc) have been helpful in carrying out checks and balances. The tools/formats are to be filled in daily, weekly, monthly and there is hardly time for analysis, reflection and learning. This risks developing a culture of reporting for compliance, losing opportunities for learning.

Selected recommendations: Somalia

The level of transparency in financial matters and procurement processes should be extended to beneficiaries and partners. NRC may start exploring possibilities of adapting or merging some of the local government monitoring tools at project level as a way of increasing the sense of ownership and sustainability.

The NRC team needs to improve the way in which financial reports are analysed to provide meaning and an understanding of costs per unit and the link and relationship between accounts. We recommend the NRC team to document how the decisions leading to budget revisions are arrived at. Transparency is important at all levels of the project. NRC need to introduce ways of involving the IDP committees in a formal monitoring function of the projects and make them accountable to their local stakeholders.

NRC should develop simple and practical capacity building packages (on the job training or hands on experience) in monitoring and PETS for project beneficiary representatives (IDP committees in this case).

PETS South Sudan: Construction of Schools

The School Construction project (SDFS1001) is located in Aweil in Northern Bahr el Ghazal.

The beneficiaries (teachers, pupils, community members and parent-teacher associations) are satisfied with the delivery of the project outputs. Four primary schools, each with 8 classrooms, pit latrines, kitchen, storage room and a water point) were constructed and all are in operation. However, kitchen floors are likely to break because of the heat when cooking with fire-wood directly on the floor, the health of the cooks is at risk because of poor ventilation and hygienic treatment of the food is not guaranteed. The school construction

project had a standard package per school. This has led to underutilisation in some areas and overcrowding in others.

The project has been implemented with all deliverables achieved, as outlined in the project document. The opinion of stakeholders is that the school infrastructure constructed is of good quality and meets the needs of the beneficiaries (pupils and teachers). The classrooms and toilets have been conveniently designed to allow access for all, including those with disability. The challenge remains a dependency culture. Beneficiaries and leaders have not demonstrated initiative to maintain the facilities and repair them in case of damages.

NRC has a comprehensive financial and management control system to alert and give warning of any losses, deviations or any other malpractices. Apart from a few operational and management capacity challenges, some of which have already been noted in the audit report and the NRC South Sudan management, the school construction project funds were appropriately received and used for project purposes. With the Agresso software, it has been easy to share information and take remedial action on discrepancies where necessary.

Procurement of goods and services is an area which requires close attention by the management. It has been noted that corruption is a major challenge in South Sudan, making procurement vulnerable to corrupt practices. However, NRC has developed strict control systems and rigorous check lists for procurement processes to help staff and management facilitate smooth and quick services that minimise the possibility of corruption.

Community participation and contribution of labour and construction materials such as sand, water, and bricks in some schools have not been factored into the costs of the project. This affects the sense of ownership and sustainability of project activities.

Selected recommendations: South Sudan

NRC needs to enhance internal synergies with other projects within NRC or with other partner organisations to increase efficiency and maximise the use of resources invested in the project.

NRC should develop infrastructure designs which are flexible and adaptive to the reality on the ground as well as utilising creativity or technological innovations to reduce costs, protect the environment e.g. to base the school construction on the immediate needs of the beneficiaries and the location instead of the “one size fits all”

Information-sharing mechanisms should be improved to ensure that project budgets and expenditure on any public goods and services are open and accessible to all key stakeholders.

When working with communities, NRC may consider adapting some existing monitoring tools and accountability mechanisms, and initiate a programme to improve the capacity of relevant actors.

The handover certificates and the exit Memorandum of Understanding (MOU) between NRC and the local partner organisation or beneficiaries need to address maintenance issues.

1 Introduction and Background

This Public Expenditure Tracking Survey (PETS) and Analysis Report is part of an evaluation of five core competencies of the Norwegian Refugee Council (NRC) and NORCAP commissioned by Norad.

The report presents the summary of findings of the Public Expenditure Tracking Surveys (PETS) for three selected projects: Non-Food Items (NFI) distribution (PKFK1102) in Peshawar in Pakistan, Semi-permanent shelters (SOFS1011) in Burao, Somaliland, and School Construction (SDFS1001) in Aweil in South Sudan. The purpose of the PETS - follow the money - evaluation is to provide supplementary information to the overall assessment of NRC's work in the three case countries, in particular to establish evidence as to whether NRC demonstrates effectiveness and efficiency as well as considering the value for money from its investment.¹

Such evidence will then be used as the basis for findings, conclusions and recommendations in the overall synthesis report. In this report, we focus on findings, and only present recommendations that are based specifically on the PETS. Recommendations of a more systemic nature will be presented in the main evaluation report.

The findings of the evaluation team are based on document reviews, interviews and field visits to Somalia, South Sudan and Pakistan during the autumn of 2012. The reader should be aware that the challenging security situation in these countries has caused restrictions on the way the survey has been carried out. We have for example not been able to interact with staff in the field and the target population to the extent that we would have liked. Similarly, we have not been able to select projects for detailed scrutiny at random, limiting the extent to which the results can be generalised. We have also had to rely to a large extent on NRC, the organisation being evaluated, for arranging meetings, providing transportation and security details and in some cases translators. This risks affecting the reliability of results but has not been possible to avoid.

The report is structured as follows: Below is a brief description of the selected projects and NRC's financial system. This is followed by a section describing the task, our approach to it and overall methodology. We then present project-specific methodology, findings, conclusions and recommendations in a separate section for each country. The tools used to collect data are presented in Annex 1, supporting documentation in Annex 2 and lists of interviewees in Annex 3.

1.1 The three PETS projects

The PETS focussed on NFIs in the Pakistan project, semi permanent shelters in Somalia and school construction in South Sudan. The table below gives a brief overview of the three projects selected for the PETS. The information is based on project documents.

¹ Please note that it is not within the scope of this evaluation to make a full analysis of value for money, but we have attempted to find indications of whether value for money is considered and whether tools exist that enable this.

| | Pakistan | Somalia | South Sudan |
|--------------------------|---|--|--|
| Project code: | PKFK1102 (part of PKFM1102) ² | SOFS1011 | SDFS1001 |
| Project name: | Distribution of NFI ³ kits in FATA ⁴ and KP ⁵ | Emergency shelter in Burao, Togdheer region, Somaliland | School Construction in South Sudan |
| Donor: | NMFA ⁶ (HUM) | NMFA (HUM) | GAP (Norad, NMFA) |
| Project period: | 6 May 2011 – 5 May 2012 | 1 Dec 2010 – 30 Nov 2011 | 1 Apr 2010 - 30 Sep 2011 |
| Project costs: | 11,214,953 NOK (PKFM1102) | 2,990,654 NOK | 11,401,869 NOK |
| Administration support: | 785,047 NOK in budget, 840,000 NOK in final report = 7% (PKFM1102) | 209,346 NOK (7%) | 798,131 NOK (7%) |
| Total support | 12,000,000 NOK (PKFM1102) | 3,200,000 NOK | 12,200,000 NOK |
| Planned project outputs: | NFI component: * 1300 tents * 1300 NFIs produced and prepositioned | * Semi Permanent Shelter to 380 families (approx. 2,280 people) * NFI Distribution to 850 families (approx. 5,100 people) * Construction of 2 settlement centres * Furnishing 4 centres | * 1,440 children with access to education facilities * 4 educational infrastructures (incl. furniture and equipment), * 80 returnee/local community youth trained in basic construction skills |
| Project Achievements: | * 900 tents * 2,000 mobile phones and * 9,859 NFIs distributed among the targeted beneficiaries. * 200 semi-permanent Shelters were also constructed | * Semi Permanent Shelter to 420 = (approx. 2,520 people) * NFI Distribution to 850 families (approx. 5,100 people) * Construction of 2 settlement centres * Furnishing 4 centres * Refurnishing Burao office | * All four schools built, each school is composed of 8 classrooms, headmasters' room, store and pit latrines * 1,600 students per annum * 80 youth received basic skills training |

Figure 1: Summary of projects selected for the public expenditure tracking survey and analysis (according to project documents).

² The overall project (PKFM1102) consists of ICLA, NFI and Shelter. As project documentation mainly exists for the overall project level, costs figures presented in the table are not specifically for NFI, unless this is specified.

³ Non-food items.

⁴ Federally Administered Tribal Areas.

⁵ Khyber Pakhtunkhwa.

⁶ Norwegian Ministry of Foreign Affairs.

1.2 NRC's financial system

In NRC, a project is defined as an individual money grant from a given donor. Thus, when the donor has granted a fund application, the funds are earmarked for the specific project – both in the accounting as well as in project management procedures. Approved funds are transferred from the donor to NRC Head Office (HO) in Oslo and then further transferred to each country office based on cash requests. This is different from many other situations in which a PETS could be carried out. Often, funds for aid projects are transferred between several different organisations, governments, ministries, accounting systems etc. The funding structure we have reviewed is thus quite straightforward given that it is limited to one single accounting system and one organisation. In the case of the projects selected for PETS, approved project funds were sent directly to the respective country offices, where most of the major expenditure (procurement, transportation of goods, salaries) was incurred. The funds can therefore be traced through a single book-keeping system to the receiving projects. Using PETS as a tool for identifying potential leakages within a long chain of financial transactions between different organisations and at different organisational levels with multiple bookkeeping systems has therefore not been applicable for our reviews.

The accounting system used within NRC is called Agresso, which is a well-known and widely used ERP software (Enterprise Resource Planning). The Agresso system is maintained at the NRC head office (HO) and is the only accounting system allowed in NRC. The setup is NRC specific and geared towards the needs of the organisation as a whole.

The current hardware setup (one Agresso database per country) results in Excel-based accounting procedures at field offices level, which are then uploaded to the local Agresso database on country office level once a month. NRC HO in Oslo thereafter consolidates the financial information from all country offices (based on submitted Agresso files) and registers expenses that originate from HO-level (such as salaries of expatriate staff). With the total picture then being available, the Controller at HO prepares consolidated reports in Excel which are sent back to the country offices.

Cash is transferred from Oslo to the country offices according to approved budgets, documented costs and expected cash needs for all projects for the following period. The main document for this process (“standard cash request form”) is the Project Summary, which is prepared by the Finance and Administration Manager (FAM) with input from the Project Manager). The Project Summary provides a complete overview of all projects and proposals, including budgets, spending and deviations that originate from fluctuations in exchange rate. The Project Summary is also a formal request for money transfers in the coming two-month period and is submitted to the relevant Controller at NRC HO in Oslo on a monthly basis.

The Controller checks if the form is completely filled out, if the money request has budget coverage, and if it is reasonable compared to known need for funds in the country office. If approved, the Controller submits the printouts of the request form to the accountant, who executes the actual transfer of funds. The country office receives the requested funds no later than the end of the month. The cash requested is intended to cover expenditures of several projects and the total cash transfer therefore goes into a pooled bank account in the country office.

The process described above has a significant drawback in the form of the time lag between field reports and consolidated updated accounts being available to managers in the field. This time lag can be up to six weeks, too long for fast-paced managerial decisions in the field. In consequence, some managers are maintaining parallel excel-based accounts to keep track of expenditure closer to real-time – a rational, but inefficient, duplication of work.⁷

⁷ NRC is working on updating the Agresso system to a version that will be able to deliver up-to-date reports.

2 Purpose, Scope and Methodology

2.1 Purpose and Scope

The purpose of the evaluation of which this report is a part is to 'contribute to the improvement of NRC (Norwegian Refugee Council) and NORCAP (Norwegian Capacity) activities'.⁸ It aims to provide knowledge about the present and past situation and to facilitate integration of knowledge within NRC and NORCAP through learning.

The evaluation has five objectives: to *i)* assess the relevance, effectiveness and efficiency of five of NRC's core activities in three countries; *ii)* assess the quality of NORCAP responses (relevance and efficiency); *iii)* assess the existence of synergies between NRC and NORCAP activities; *iv)* provide scope for learning at different levels and; *v)* make recommendations regarding *a)* making WASH (Water, Sanitation and Hygiene) a new core competence; *b)* improvements in design and implementation of NRC core activities and; *c)* improvements in NORCAP's competencies.

This report addresses mainly the first objective; i.e. to assess the relevance, effectiveness and efficiency of one project each in Somalia, South Sudan and Pakistan. The remaining objectives will be addressed in case country reports and in the main evaluation report. We have interpreted the purpose of the PETS, or "follow the money", part of the evaluation to be to provide complementary information to the second of the evaluation's overall assessment objectives for NRC's humanitarian programmes, which is to "Assess to what extent NRC demonstrates cost effectiveness, including an understanding of programme costs, the factors driving those costs, and ability to achieve efficiency gains".⁹ The findings of the PETS assessment in this context aim to provide supplementary information on whether NRC demonstrates cost effectiveness and to provide information for making recommendations for how to achieve efficiency gains. The PETS were therefore used as a tool to supplement the main financial assessment by tracking the flow of financial resources for the selected projects.

The basis for selection of projects for the PETS was *a)* Norad's preferred type of projects as specified in the ToR (EFSD and Shelter), *b)* that they should have been running long enough to have results to examine, and *c)* that they should be located in areas where access to beneficiaries and staff was as good as possible, given security restrictions. It was not possible to find a food distribution project that fulfilled these criteria, and hence NFI distribution was included instead. The selection was done in consultation with Norad and NRC.

2.2 Methodology

The main task of the PETS is to identify possible space for efficiency gains and to look for evidence of significant losses due to administrative control difficulties.¹⁰

Our approach to this has been to *i)* examine the level and quality of delivery of goods and services, with an aim to seek the views of project officers and beneficiaries, *ii)* to assess the application of the management control systems and how they are used to prevent spillage or deliberate losses and *iii)* to explore evidence or indicators of value for money aiming to find out if there are significant variances in the prices of procured goods/services and the rationale for procurement decisions.

⁸ Terms of Reference (ToR) for the study.

⁹ ToR p. 12.

¹⁰ ToR p.12.

For each selected project, the key questions to be addressed have been whether the project deliverables were effectively and efficiently attained (in comparison with the outputs in the logical framework). This was done by on the one hand tracking the flow of funds earmarked for the project from NRC HO in Oslo to the project site, specifically looking at signs of leakages, substantial delays, diversions or corruption possibilities. The other aspect of the survey looked at efficiency, with a focus on quality of the products, satisfaction of the beneficiaries, and indicators of value for money. We also explored whether there was any indication of how the project had addressed the concerns on value for money, particularly checking how the procurement systems are used to review variances in the prices of goods and to explore evidence or indicators of value for money aiming to find out if there are significant variances in the prices of procured goods/services and the rationale for procurement decisions.

This methodological framework was used by the team to gather data and information and to secure the qualitative opinion of stakeholders on the effectiveness and efficiency of project implementation. Although we have looked for signs of actual financial losses, our aim has also been to seek the views of project staff, management, beneficiaries and other stakeholders regarding the effectiveness of the management control systems to prevent spillage or deliberate losses. The findings of the PETS will be used to recommend measures to improve the service delivery chain.

The evaluation team has reviewed a large number of documents, including NRC policies, procedures and reports related to the projects to ascertain the existence of control systems and compliance with them in practice. The evaluators have looked into various documents providing background information on NRC's operations in the countries, such as the Country Fact Sheets and strategy documents, and various documents specific to the selected projects, such as project proposals, progress reports and financial audit reports.

The team conducted interviews with various stakeholders - NRC staff at different levels from Head Office to field level (including administration and project officers at the country offices and in the field), beneficiary representatives and local government officials in departments where the projects are implemented. (See Annex 3 for a list of people met). The interviews were administered by the evaluation team members, assisted by field enumerators who were recruited in the respective countries. Specific survey tools for collecting information and views from stakeholders were developed for different types of respondents (see in Annex 1): At each level of interviews, specific forms and questionnaires for tracking the implementation of the project (e.g. distribution of NFIs or shelters and construction of schools) were developed and applied. The evaluation team members also made physical observations for verification of the existence and quality of outputs.

The PETS field visits were conducted by teams of enumerators recruited in each case country. The PETS consultant, Mr Japhet Makongo, accompanied the teams on some of the field visits to monitor and support them during the first days of the surveys. The consultant also held Focus Group Discussions (FGDs) with Internally Displaced Persons (IDP) committees and NRC staff working in the field. The planning of the field work was done in dialogue with NRC, which provided logistics and security during field visits. This was unavoidable given the security situation, the limited availability of transportation, and a concern for possible negative effects on NRC's activities from the presence of the evaluation team. Details of the field work are presented in the table below:

| Where | When | Discussions with |
|---|-------------|---|
| Hargeisa (Somaliland) | Sept 30th | NRC programme staff |
| Burao (Somaliland) | Oct 1–5th | NRC staff, IDPs, Beneficiaries, and local government officials |
| Juba (South Sudan) | Oct 7 – 8th | NRC Finance and Procurement Officers |
| Aweil (South Sudan) | Oct 8-12th | NRC team, PTAs, ¹¹ Teachers and Local Government officials |
| Peshawar; NRC office, Jalojai and Bajaur (Pakistan) | Nov 15-21 | NRC staff, IDP committees and beneficiaries |

Figure 2: Details of field work for the PETS.

2.3 Limitations

While NRC's financial system has made it relatively easy to gather the necessary financial and procurement data, other parts of the work have been more difficult to manage given the security situation in the selected countries. For example, the security situation curtailed the extent to which it has been possible to compare payroll data with actual number of staff in the field and to analyse prices on the market. Although we have been able to visit all three projects, the physical verification of some of the outputs was difficult due to the method of distribution. We have tried to compensate for this by focussing on the ability of systems in place to prevent such discrepancies, and the extent to which these systems are used and understood by the staff.

The sensitivity of the security situation in the case countries, together with specifics of the selected projects have also affected the way beneficiary respondents have been selected for inclusion in the survey. In Peshawar in Pakistan, we were for example forced to use other sampling methods than random sampling, such as "snowballing" by which respondents are asked for names of other beneficiaries. In South Sudan the type of project selected was such that random sampling was not a feasible way of identifying respondents, and an unannounced holiday limited the availability of respondents. In Pakistan field visits were cut short due to increased security restrictions.

Furthermore, neither the countries for the evaluation nor the individual projects for the PETS were randomly selected. For these reasons, it is not possible to generalise the results to other NRC projects or countries. The findings presented here are based on what we have seen, read and heard, and there is a risk that we have misjudged the situation because of limited access to data.

The ToR request that as a part of the PETS "advantages and disadvantages of using cash transfers and food vouchers instead of direct food hand-outs shall be considered where relevant", and include Democratic Republic of Congo and Côte d'Ivoire in that analysis. As neither of the projects selected for the PETS include food distributions, this will be addressed in the main report instead.

¹¹ Parent-Teacher Associations.

3 PETS Pakistan: Distribution of NFI kits

In Pakistan, project PKFK1102 in Peshawar was selected for the PETS. The objective of the project is to support vulnerable households affected by conflict-related challenges through the provision of non-food items and tents. A contingency stock of 1,300 tents was to be procured and 1,300 NFI kits distributed among IDPs.¹² The selected project is part of a wider project, PKFM1102, which also includes an ICLA¹³ component.

Apart from the distribution of the normal NFI kits, NRC also procured 2000 mobile phones to be distributed among the Khyber IDPs. According to the NRC Pakistan annual report 2011, the aim of the mobile phone component was to provide access to communication for the IDPs, targeting the heads of vulnerable families. The mobile phones were meant to be used for communication by the IDPs who may not be able to go to the distribution centres on short notice or who had issues or problems that they wanted to bring to the attention of the NRC teams. It would simplify, for vulnerable family heads in Jalojai camp, to come to different assistance distribution points, which may be located 3 - 5 kilometres from their tents (Draft annual report 2012). The mobile phones are not reflected in the Logframe and approved budget of the project.

NRC's work in Pakistan has primarily focused on provision of shelter (housing and tents), distribution of non-food items and legal assistance to IDPs and refugees from Afghanistan. The aim of the NFI distribution project is to contribute immediate relief to families caught up in tribal, military conflict or disaster prone areas of Khyber Pakhtunkhwa (KP), North West Pakistan. Prior to the distribution of NFIs, NRC conducted a needs assessment in the targeted areas of the Peshawar Valley, Hangu, Kohat, Mohmand and Bajaur. The exercise enabled the NRC project team to identify the beneficiaries in most need of the NFIs.

IDP committees (Shura) were formed to represent the IDPs. The committees were organised by the camp management while the election of members and leaders was based on tribal representation. All members of the IDP committees are men as the Pashtun culture does not allow women to participate in public leadership. The committees play a significant role in IDP camps as a bridge of communication between the IDPs and NRC, camp management and other organisations. The IDP committees have been responsible for exchange of information and forwarding proposals, request or recommendations from IDPs to the Government and the NRC team.

3.1 Methodology

For the NFI component of the overall project, the key questions to be addressed here are whether the project deliverables were effectively and efficiently attained (in comparison with the outputs in the logical framework). This was done by tracking the flow of funds earmarked for the project from NRC HO in Oslo to the project site, specifically looking at whether there were any leakages, substantial delays or diversions and/or corruption possibilities. The other aspects of the evaluation looked at the efficiency, focussing on quality of the products, satisfaction of the beneficiaries, and checking indicators for value for money. The questions on these aspects have been more qualitative and opinion-seeking in nature.

The evaluators looked into various documents providing background information on NRC's operations in Pakistan. A detailed list of documents reviewed is indicated in Annex 2a. Some of these were critically assessed/compared in greater detail to help the evaluators to form an opinion and conclusions for the respective assessment objectives. The documents include,

¹² See PKFM1102 Project proposal and LFA (logical framework analysis) for further information.

¹³ Information, Counselling and Legal Advice.

the project PKFK1102¹⁴ proposal, budgets, expenditure reports, progress reports (quarterly and annual report, the latter in draft form)¹⁵, and the audit report. A transaction list from the Agresso system, listing all transactions in the project, was used as point of departure for analysing costs and for discussions with finance staff at country office level. Spot checks were made to see if transactions were correctly reported. The transactions were compared with the project budget (original and revised¹⁶) and areas with major deviations were discussed with project staff and cross-checked with explanations given in project documents.

Country specific policies and procedures for financial management and procurement of goods /services were reviewed to see how they comply with the main guidelines from NRC HO in Oslo. In exploring the evidence or indicators of value for money we examined a number of procurement policies/procedures (developed for NRC Pakistan) to assess how they were used in the procurement of the NFIs and mobile phones. For the NFI project the following key procurement procedures were examined: tender procurement check list, tender notice to the public, client tender application and a ledger of the tender opening record. Other examined documents include purchase order form, quality check of goods upon delivery by vendor, Good Receiver Note, and stock registration form and dispatch authorization memo. The aim was to see if the procedures were tight enough to help the management to track if the prices of goods and services were consistent compared with the value.

The team conducted interviews with NRC staff at the country office in Peshawar as well as at the project sites visited in Jalozai IDP camp and in Bajaur Agency. The PETS consultant worked with locally recruited field enumerators to conduct individual interviews and Focus Group Discussions with a sample of beneficiary representatives and IDP Committees. The beneficiaries were mainly sampled among the NFI service users (IDP women and men). A combination of “purposive and systematic samples” was used. For the purposive sample, we targeted to interview women, particularly the widows and the elderly IDPs benefiting from the NFIs and mobile phones, while for the systematic sample, we aimed at interviewing at least 100 respondents. However, due to difficulties of finding men in the tents at the time of interviews¹⁷, we complemented this with a random sample, with the field enumerators requesting interviews with any men they found in the camp. For the IDP committee, we aimed at a Focus Group Discussion with all IDP representatives in the main Shura committee. However, due to security concerns, we did not have full control over the final selection of interviewees and could not ensure that we got the relevant respondents in each category. We were partly dependent on NRC to coordinate the process on our behalf.

At each level of interviews, specific questionnaires for tracking the distribution of the NFIs were applied (see Annex 1). The questionnaires were in the form of Community Score Cards. The beneficiary questionnaires focused on seeking information about the understanding and participation of the various stakeholders to the project, their satisfaction with the quality, relevance and distribution of the products and services (NFIs and mobile phones). The IDP committee members (Shura) were asked about their role as a link between the project staff and the beneficiaries and whether they participated in monitoring or tracking the effectiveness of the NFI and mobile phone distribution channels. NRC staff (at country office and distribution offices in the field) were asked to give their opinion on the applicability and relevance of the policies and systems at operational level. Inquiries on possibilities of corruption and other unethical practices involving staff, service providers and IDP beneficiaries were also made.

Despite the tense security concerns in Peshawar, the evaluation team managed to make (brief) visits to the beneficiary sites to conduct FGDs and observe some of the NFI packages

¹⁴ Project PKFK1102 is a component of the larger NFI project PKFM1102.

¹⁵ The final annual 2011 report was not made available to the evaluators.

¹⁶ A request to revise project PKFK was granted by NORAD, but budget document were not formally changed.

¹⁷ Most men had gone out to seek work in the nearby town to supplement income for their household. Only women were found at home.

being used by the IDPs. The PETS lead consultant made two brief field visits to Jalozai camp and held discussions with IDP committee (Shura), representatives of the vulnerable IDPs and the NFI distribution officers. The field enumerators also made physical observations of how IDPs are using the NFI kits and the mobile phones during their visits. It was not possible for the field enumerators to complete all of the proposed beneficiary interviews in Jalozai camp, as all field work planned for November 19th was cancelled following a bomb blast in Peshawar.¹⁸

The table below gives a summary of the respondents interviewed for the PETS in Pakistan. Note that the number of female respondents is very low due to cultural reasons. Very few women work in offices and in many areas women are not allowed to talk to anyone outside the family. Jalozai, by comparison with e.g. Bajaur in FATA is slightly more open to communication with women and there, we both had a female enumerator and female research assistant and were therefore able to interview some women.

| Respondents-Pakistan | Male | Female | Total |
|--|-------------|---------------|--------------|
| NRC Staff: Peshawar Office | 8 | 2 | 10 |
| NRC Distribution officers: Jalozai Camp | 6 | 0 | 6 |
| IDPs in Bajaur Agency, Zorbandar village | 25 | 0 | 25 |
| IDPs in Bajaur Agency, Delay village | 18 | 0 | 18 |
| IDPs in Rashakay village | 22 | 0 | 22 |
| IDPs in Jalozai Camp | 45 | 22 | 67 |
| IDP Committee members (elders council Jalozai) | 18 | 0 | 18 |
| Most Vulnerable Group: IDPs with disabilities | 14 | 0 | 14 |
| Total Beneficiary Respondents | 142 | 22 | 164 |
| Total Respondents | 156 | 24 | 180 |

Figure 3: Summary of respondents in Pakistan.

3.1.1 Limitations

Insecurity is still a major challenge to movement in Pakistan. There are very strict restrictions of movement for NRC staff members, and in particular for external visitors both in Peshawar and on project sites. Expatriate evaluation team members were allowed to stay for a short time (maximum 30 minutes) in any area during field visits, enumerators had somewhat greater flexibility. Such restrictions limited the PETS consultant's ability to effectively interact with the beneficiaries. On one occasion the evaluator was asked to quickly wind up the meeting before it was concluded. This limitation also impacted on the evaluator's possibility to triangulate or seek clarity on some aspects considered to be ambiguously presented during interviews.

Finding male IDP respondents was a challenge as a majority often leave their tents early to seek temporary jobs in the neighbourhood to supplement their household income. This affected the pattern of the random sampling of the household for the interviews.

¹⁸ The interviews by the enumerators resumed after a day's delay. As a result of this delay they missed some respondents, especially men, who had gone to seek work in the neighbourhood.

An additional challenge was that at the start of the interviews, it was difficult for the field enumerators to get the respondents to focus only on the NFI project. The respondents had high expectations and wanted to share information about their life in general and problems at the camp.

3.2 Findings: PETS Pakistan

This section presents findings of the evaluation team based on document reviews, interviews and physical observations made during the field visits to Peshawar between the 15th and 21st November 2012.

3.2.1 Identification of beneficiaries and distribution of NFIs

The evaluation team found the criteria for the identification of eligible IDPs for the NFI kits to be clear and efficiently followed, ensuring that as many beneficiaries as possible were reached.

All female respondents (22 women) in Jalojai camp agreed that the distribution of the NFIs was transparent and fair. For them, targeting the newly registered IDPs for the NFIs was the right thing to do as these families had no basic domestic facilities after the ordeal of fleeing the disaster areas. The respondents also acknowledged that the most vulnerable families were considered first during the selection for the distribution. However, some of the male responses indicate mixed feelings towards the fairness of the distribution of the NFIs kits. For example, in Jalojai camp, 87% of the male respondents were of the opinion that the distribution of the NFIs was done in a fair and open manner while 13% thought it was not fair. They claimed that some of the needy families were left out of the distribution, but they did not justify their claims by examples.

In Bajaur Agency IDPs were satisfied with the level of consultation and information about the NFI project at all stages. Some of the respondents in the focus group discussions with the IDP committees and beneficiary interviews remember that prior to the tents and NFI distribution the NRC team visited each camp to explain about the project and issued identification notes (referred to as tokens) to IDPs who had been identified to be the recipients of the NFI materials and tents.

3.2.2 Content of NFI kits

NRC distributed the NFIs (summerised and winterised items), tents and mobile sets following the standard NRC beneficiary selection criteria. NRC exceeded its target of 1300 NFIs due to savings made from procurement of fewer tents (900 instead of 1300) and savings in construction budget lines. NRC also procured and distributed mobile phone sets for selected IDPs in Jalojai.

In the project plan, the NFI kits were divided into two parts: one for summer use and the other for the winter period. However, IDPs seemed not to be aware of this plan as they kept insisting to evaluators that they would have preferred to have NFI items for winter consideration as well. All respondents (male and female) said that they were satisfied with the NFI items they have received from NRC because they address their basic requirements in the family.

"The items we have received from NRC are very good for our life here in the camp. These are the items we need for our daily life to cook for the family and to sleep. We lost everything and had nothing when we came here and we are grateful for the support."

Female respondent in Jalojai camp, 17 November 2012.

Some respondents proposed that NRC consider putting additional items in the NFI kits such flour blending pot, baking pot, stove, firewood, knives, big water storage containers and a prayer mat (Janimaz). Fire wood is costly for IDPs, and more difficult to access by families not able to work for extra income (the elderly, people with disability, widows). All respondents asked for winter clothes/blankets.



Figure 4: Pictures depicting content of NFI kits. Photo by J. Makongo

The IDPs (100% of female and 82% of male respondents) were satisfied with the quality of the NFI kits. 18% of the male respondents were of the opinion that the quality of the NFI items was poor, compared with similar items some of them had previously received from another organisation¹⁹. The satisfaction of the beneficiaries confirms the effectiveness of the procurement systems NRC has put in place to ensure the quality of goods and services.

The distribution records of the mobile phones show that all 2000 sets reached the intended target beneficiaries. Most of the beneficiaries interviewed in Jalozaï camp (83% males and 71% females) said that they had not been aware that mobile phones were to be distributed. However, they appreciated the decision of NRC to provide mobile phones to the neediest IDP families. The table below lists some of the uses stated by the respondents.

- Benefits of mobile phones to IDP families**
- IDPs can now communicate easily with their relatives and get feedback of the situation back home.
 - The NRC staff working in the camp can now communicate and contact IDPs easily via a mobile phone.
 - Apart from communication, the IDPs enjoy listening to songs and other entertainment programmes on the mobile phone radio.
 - The old aged beneficiaries can use it for listening to news and other current affair programmes.
 - The male members of the families working outside the camp (out of station) can now be easily contacted by their families.

¹⁹ Triangulation with NRC staff later indicated that the NRC kit was based on cluster standard at a cost of Rs1500. The kit received from the other organisation had been budgeted at Rs6000. The perceived difference in quality is therefore not surprising.

Figure 5: Benefits of mobile phones. Source: Enumerator field notes Jalozai.

From the interviews we find that 71% of the female respondents think that the mobile phones were provided to the most deserving and on a priority basis. However, 89% of the male respondents feel that the allocation of the mobile phones was not fairly done. The male respondents said that some of the vulnerable individuals such as widows, disabled, and elderly headed household and orphans were left out while distributing the mobile phones. Further inquiry of why there was this discrepancy with the project staff suggests that men have a tendency to be self-centred and wish to have control of what should be given to men and women. But since it was not followed up for verification, this remains a speculation for future analysis.

3.2.3 Cost Analysis - Tracing project funds

The shelter and NFI project PKFK1102 is part of the overall project PKFM1102 which also includes ICLA. Although each sub project is implemented separately, there is only one budget available at the M-level (frame level), making the comparison of the budget and actual expenditures difficult.²⁰ The total budget for PKFK1102 is NOK 12 million. According to the transaction list from the Agresso system, the total expenditure for PKFK1102 is NOK 7 222 049. A grant of NOK 7 238 980, received from the NMFA, is entered as income for the project. Two transfers, totalling NOK 6 266 368, were made to the bank account of the Pakistan office. A total of NOK 404 155 was retained as an administrative fee for the HO. Together with the contribution to administrative costs at country office level, NOK 748 803, a total of nearly 16% was used for administrative support.

A significant proportion of the project expenditures (66%) reached the beneficiaries. Adding costs for purchasing and distributing materials (Shelter, NFIs and mobile phones) gives a total of NOK 4 775 006.²¹

Salaries and other personnel related expenditures (including medical insurances, taxes etc.) were the third largest cost component, at 13%. Of the total personnel related expenditures, 31% was for expatriates, including salaries to two persons for a total of 6 months. The personnel related expenditures are specified per individual. The list of transactions contains two instances where the same name has been allotted two or three different numbers in the accounting. The sums involved are small and it does not look like anything but typing errors. The main query regarding personnel costs is the large number of persons employed locally – the transaction list contains names of 71 persons and a total of 166 man-months' salaries. The justification for having a large number of personnel (given by NRC Peshawar office) is that the volatile security situation under which NRC operates requires having in place an adequate workforce to move fast and be efficient in addressing the immediate or urgent IDP vulnerabilities (e.g. putting up tents for homeless people, distributing food and NFIs to hungry women and children).

Vehicle related costs (maintenance, rentals, fuel etc.) are also specified per individual vehicle (registration number). The total costs for vehicles amount to NOK 94 564, including fuel, hire and maintenance, i.e. less than 1.5% of the total project expenditure. The figure below illustrates the distribution of expenditure for the project. When interpreting the percentages, recall that a project is defined by the source of funds (see section 1.2). Hence the distribution

²⁰ In comments received on this report, we were informed that a budget for the project PKFK1102 does exist. However, this budget was not shared with the team at the time of the evaluation.

²¹ When interpreting these percentages, recall that a project is defined by the source of funds. Hence the distribution of expenditure is just that – the distribution of expenditure charged to this project. As seen below in the table illustrating budgets and actual costs, sometimes costs are "moved" from one project (i.e. one grant) to another, as new sources of funds become available.

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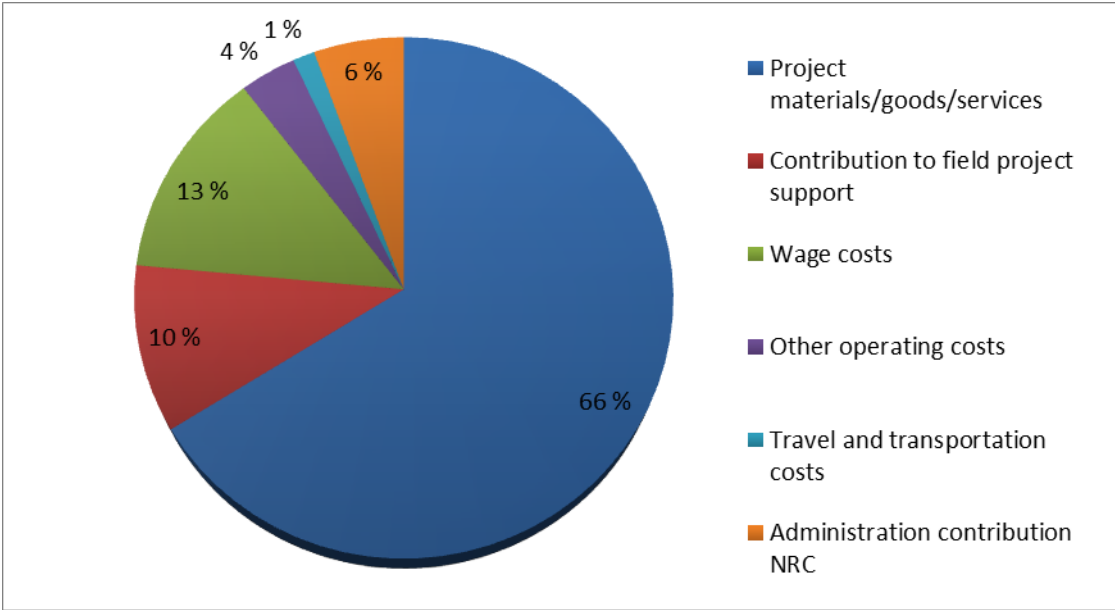


Figure 6: Distribution of expenditures for the project PKFK1102.

Although the inclusion of PKFK1102 in the budget for PKFM1102 makes a comparison between budget and outcome difficult, some observations can be made regarding the distribution of NFIs and Mobile phones:

- An Implementing Partner (Bright Future Organisation) was used to help NRC with distribution of the NFIs for approximately NOK 900 000 or 12% of total grants due to emerging new security concerns. This budget item (account #40) was not initially planned and budgeted for and hence the cost for this item cannot be compared with a budgeted amount. The evaluation team looked at the documents detailing the agreement between the implementing partner and NRC and discussed the decision to use them, and the way the organisation was selected with project staff. The organisation was selected based on its neutrality to be able to work in the Bara Khy Ber Agency with less security threats as compared to others. With an abrupt influx of IDPs, NRC opted for a single nomination instead of tendering at the point when distribution of NFIs was about to start. The evaluation team is of the opinion that this kind of decision is acceptable in an emergency situation.
- Some of the planned and achieved outputs differ significantly within budget lines. For example, while the project's target was to purchase 1300 tents, only 900 tents were purchased. This was due to access to additional funds from other donors (particularly UNHCR) to support the purchase of 400 tents. The funds budgeted for these 400 tents were instead used to purchase additional NFIs kits for Jalozai IDPs.
- NRCs staff attributes the budget deviations to the increase of grants from other donors at the end of the year (2010) which decreased the staff salaries charged to this project, i.e. salaries for some staff members were paid from other donor contributions/other projects.

The table below gives the details of the budget (for the overall PKFM1102 framework) and expenditure (for the individual PKFK1102 project).

| Account group | Account | Actuals PKFK1102 | Budget (PKFM1102) | Deviation | |
|---------------|---|---------------------|----------------------|-------------------|-------------|
| | | | | (NOK) | (%) |
| 34 | NMFA grant | 7,238,980 | 12,000,000 | | |
| 4. | Project materials, goods, and services | | | | |
| 40 | IP project costs | 896,325 | 0 | 896,325 | |
| 42 | Purchase equipment | 7,589 | 8,323 | -734 | -9% |
| 43 | Equipment and materials for construction | 176,533 | 2,112,000 | -1,935,467 | -92% |
| 44 | Emergency equipment | 3,575,826 | 2,874,300 | 701,526 | 24% |
| 45 | Seminars & trainings (ext. & int.) | 5,386 | 0 | 5,386 | |
| 46 | Contractor services | 126,322 | 275,880 | -149,558 | -54% |
| | | 4,787,982 | 5,270,503 | -482,521 | |
| 49 | Contribution to field project support | 748,803 | 1,592,744 | -843,941 | -53% |
| 5. | Wage costs | | | | |
| 50 | Salary expat salary agreements | 291,751 | 546,674 | -254,923 | -47% |
| 52 | Salary local staff | 654,969 | 2,498,300 | -1,843,331 | -74% |
| 54 | Social tax | 0 | 35,269 | -35,269 | -100% |
| 55-59 | Other personnel costs | 0 | 10,000 | -10,000 | -100% |
| | | 946,720 | 3,090,243 | -2,143,523 | -69% |
| 6. | Other operating costs | | | | |
| 63 | Office, premises and house rent | 108,410 | 167,372 | -58,962 | -35% |
| 64 | Rent of vehicles | 64,519 | 285,120 | -220,601 | -77% |
| 66 | Repair and maintenance | 16,110 | 21,780 | -5,670 | -26% |
| 67 | External services | 4,000 | 38,400 | -34,400 | -90% |
| 68 | Office supplies etc. | 55,385 | 178,108 | -122,723 | -69% |
| 69 | Phone/Fax/Internet | 4,863 | 45,408 | -40,545 | -89% |
| | | 253,286 | 736,188 | -482,902 | |
| 7. | Travel and transportation costs | | | | |
| 70 | Cost transportation | 30,045 | 134,825 | -104,780 | -78% |
| 71 | Travel expenses and allowances | 41,686 | 304,840 | -263,154 | -86% |
| 73 | Meetings, PR and advertising | 14,599 | 46,438 | -31,839 | -69% |
| 74 | Membership fees | 39 | 0 | 39 | N/A |
| 75 | Insurance premiums | 11,545 | 35,351 | -23,806 | -67% |
| 77 | Other costs (banking fees) | 120 | 3,822 | -3,702 | -97% |
| | | 98,034 | 525,276 | -427,242 | |
| 90 | Administration contribution NRC (7%) | 404,155 | 785,047 | | |

Figure 7: Budget and Expenditure, PKFK1102. Source: Transaction list from Agresso, Financial reports and interviews with staff.

3.2.4 Application of management control systems

The NFI project PKFK1102 expenditure report shows significant deviations in some of the budget codes compared with the original budget estimates. The justifications for the deviations have been provided during the audit. According to the Deputy Financial and Administrative Manager (DFAM), upon realising the need for adjustment, NRC Pakistan made a budget revision and asked for approval from Oslo. They got the response to continue implementation without a revision. For this reason, the expenditure report was done using the original budget items.

The study also noted that NRC did not experience any disbursement delays for the implementation of the NFI project from Oslo. In normal circumstances, country offices are required to present a two-month budget forecast to Oslo prior to the implementation period. For this project, requests for fund replenishment from Oslo were made for the entire PKF project (comprising of PKFK1102, PKFM and PKFL1102). The Deputy Financial and Administrative Manager said that delays for specific project funds may not have been easily noticed during implementation. He also added that in the worst scenario of fund delays, NRC Oslo provides a “10% guarantee fund” for potential projects that are likely to experience delays.

The team found that the NRC finance department demonstrates strong capacity to coordinate, follow-up and support other programme staff including field level officers in management and reporting of financial matters. The finance department is aware of the need to develop the capacity of other actors to understand and use the generic financial manual and other locally developed policies. For example, NRC organises orientation to all newly recruited staff members on procedures, either formally, during the recruitment process, or informally at work. Another example is that in training sessions in Financial and Administration Management (FAM) conducted in February 2012, each staff member was given a section in the financial manual to present to others as a way of building their confidence.

NRC Pakistan has put in place checks and balances for ensuring that project finances and resources are properly used and for control of possible leakages, misappropriation or theft of resources. All major payments for the procurement of NFIs/mobile phones and tents for Jalojai and Bajaur camps were done at the country office. The Finance department has the ultimate responsibility to execute payments originating from other units. No payment can be effected until all requirements have been completed by the respective staff members. This is in line with the NRC Financial Handbook. The system seems to be functioning, but there are incidences where a staff member may fail to comply, e.g. sending incomplete documents (per-diem claims not yet approved, missing dates, missing original invoices or incorrect calculations). It was noted that such incomplete supporting documents had to be returned for corrections.

The table below illustrates the distribution of roles and responsibilities of the NRC Finance staff members at the country office in Peshawar.

| Roles and responsibilities of the finance staff in Peshawar | |
|--|--|
| Deputy Finance Manager | Manages all financial matters and operations of the Country Office. |
| Finance officer – Tax | Responsible for ensuring that NRC is in compliance with the government of Pakistan tax laws. |
| Finance Officer - Data Control | Responsible for updating Peshawar bank books and ensuring adequate quality in the bank transactions. |
| Finance Officer – Banking | Responsible for preparation of bank payments for all NRC Pakistan operations. |
| Finance Officer – Agresso | Responsible for transferring data into Agresso and retrieving all the reports from Agresso. He is also the natural replacement for the Finance officer/Taxation during absence |
| Finance Coordinator | Responsible for managing the finance officers (cash and Bank) and ensure that all NRC payments are prepared on timely basis and in accordance with NRC financial handbook. |

| | |
|--|--|
| Finance assistant | Ensures that all NRC Peshawar office cash payments are paid on timely basis. She will also pay the per diem for trainings in Peshawar. |
| Finance Assistant - Support to Field offices | Quality financial support to NRC field offices. Also works as a gap-filler when finance staff in the field office goes on leave. |
| Finance Assistant – Archive | Scanning all NRC payment vouchers and supporting documents and saving them on the server is the main objective of this position. |
| Finance Assistant | Managing all NRC bank payments. |

Figure 8: Distribution of roles and responsibilities of finance staff, NRC Peshawar.

The finance team members in Peshawar observed that they are confident in the application of the financial manual, but we observed some capacity challenges among field coordinators. For example, some staff members send incomplete data entries in their financial reports to country office which may have implication for delaying fund replenishment in their bank accounts. However our assessment noted that this was not the case for the Project PKFK 1102, since the procurement of all NFI kits and mobile phones was handled at the country office level.

3.2.5 Procurement system and prices of goods and services

The procurement of NFIs and mobile phones was coordinated through detailed procurement procedures using open and competitive tender process. The decision to procure goods starts by seeking approval from the relevant designated officials, depending on the value of the goods to be purchased. A tender notice is then advertised publicly and applicants from potential providers are invited to send in their bids. All tenders are recorded in a special register for transparency. A special committee selects the best provider (based on agreed standards: quality, price, reputation of providers etc.). This process has been followed in the purchase of NFIs and thus increased transparency and reduced the chances for corruption and nepotism.

Our assessment also revealed that NRC does qualitative checks or inspection of goods before they are off-loaded by the supplier at the place of storage (warehouse). For the NFI kits, two distribution officers from the Jalozai camp (Shahid Rehman and Waqar Ahmad) conducted the Quality Control Checking of the summarised NFI kits at the Peshawar Warehouse and made a report. A Good Receiver Note (GRN) is then prepared and signed by both the supplier and the recipient at the NRC side. This is a useful intervention for checking the compliance of the suppliers to the contracts' provisions and to ensure the quality of service provision to the beneficiaries.

We did not observe any evidence of corruption for the NFI and mobile phone project. The procurement procedures are chronologically shown in the table below. The team inspected the relevant documents for project PKFK1102 and found them to be in good order.

NRC is committed to promote a corruption free culture in its operations in Pakistan. It has therefore introduced systems of checks and balances at all levels of operation: financial regulations for efficient resource utilisation, procurement procedures for transparency and quality and monitoring tools to track performance and effectiveness. In the finance department, there is a clear division of roles among officers for back up, accuracy and quality check. The procurement department has a clear procurement guide with steps to follow, and the programme development unit is in charge of monitoring tools. The table below illustrates the steps of the procurement process.

| Tender procedures and process | |
|-------------------------------|--|
| 1 | Tender procurement check list |
| 2 | Tender notice to the public |
| 3 | Client tender application |
| 4 | Tender opening record |
| 5 | Quality check of goods upon delivery by vendor |
| 6 | Purchase order form |
| 7 | Good Receiver Note |
| 8 | Stock Registration form |
| 9 | Dispatch Authorization memo |

Figure 9: The steps of the procurement process.

Interviews with different stakeholders indicate that corruption is a big challenge in Pakistan. However, the Programme Manager is confident that the checks and balances within NRC's system help to give early signals of such acts. He cited an example of two staff members, who were suspected of colluding with suppliers (not proven), were immediately suspended.²²

For the NFI project, all procurement and other financial expenditure were carried out at country office and there is thus no financial transaction that can be tracked at field level. The field distributors who were interviewed in Jalozai said that they were not aware of the project budget, and were only responsible for the distribution of the NFIs and mobile phones supplied by the country office. Thus, field officers miss the big picture of the project (on overall budgets, analysis of expenditures and rationale of why certain decisions are made).

We also conducted an assessment of how NRC tracks the distribution of the NFI items and monitors their uses at beneficiary level. The various outputs and indicators that are used to monitor the project outputs are shown in the table below:

| | Minimum Proposal Indicators | Monitoring Methods | Monitoring Tools | Information Management Tools: | Reporting Tools |
|---|---|---|---|---|---|
| 1 | Number of NFI kits distributed | Beneficiary signatures for all distributions | NFI distribution form Annex 8 | NFI distribution summary sheet | Weekly reports to Project Managers |
| 2 | Number of emergency shelters distributed | Beneficiary signatures for all distributions | Emergency shelter distribution form Annex 9 | Beneficiary registration and distribution summary sheet | Weekly output trackers to Area Managers |
| 3 | Number of beneficiaries (disaggregated by gender, household head) | Monthly compilation of distribution records | Beneficiary registration form Annex 2 | Beneficiary registration and distribution summary sheet | Monthly progress reports |
| 4 | Number of families using the shelter kit/ materials/ distributed NFIs after 3 months.(disaggregated by household head type) | Post distribution monitoring done 3 months after the distributions of tents | Post distribution monitoring form Annex 3 | Post distribution monitoring summary sheet | Shelter and NFI 3 W matrix |

Figure 10: Monitoring of the NFI Distributions.

²² It should be noted that NRC has separate committees a) to investigate suspected inappropriate staff behaviour and b) to decide on consequences for the employee based on the investigation report (interview with HR officer). Pakistani employment law, in comparison with e.g the East African legal environment, allows the employer greater freedom to decide who and when to terminate (assessment based on several key informant interviews).

Until recently when a soft (electronic) data registration program was introduced at field level, registration of IDPs was done manually.²³ The field distributors think that double registration or omission of some IDPs may have been the cause of complaints by some beneficiaries regarding fairness of selection of needy beneficiaries. Since the electronic registration tool has been introduced (only recently) at field level, the distribution officers are satisfied with its performance - but it is still early to assess its effect. The distribution guidelines state that it is a mandatory requirement that all registered IDPs must appear in person to collect their NFI kits from the field distribution officers. However, the field distribution officers in Jalojai camp noted that some beneficiaries may not be in a position to appear in person for the collection due to either physical impairment or old age. While this is a sound control measure, it has caused delays and inconveniences in the distribution chain.

3.2.6 Decisions to invest are linked to beneficiaries' needs

NRC uses baseline assessments or emergency situational analysis and reports prepared by NRC or other organisations, such as UNHCR, regarding the prevailing humanitarian situation of the displaced IDPs to prepare project proposals. Corresponding detailed baseline surveys for the specific areas in which interventions are made are not documented.²⁴

All respondents interviewed unanimously observed that the NFI kits and mobile phones were necessary items that they needed at the time of settling in a new life. In Bajaur Agency, the beneficiaries were satisfied with the NFI kits, but some beneficiaries indicated that these kits did not fulfil their basic needs. They would have liked the kit to include other items like fans, pillows, clothes and gas cylinders.



Figure 11: Shura Committee members in session with Evaluator Nov, 2012.

The programme has set in place a mechanism that enables beneficiaries to communicate their grievances, complaints or suggestions to higher management levels and to get

²³ According to UNHCR, the tool was introduced in collaboration between UNHCR and Government authorities. Handing over its implementation to NRC was seen both as a test and a sign of trust in the organisation's capacity. UNHCR are pleased with NRC ability to manage electronic registration to date.

²⁴ At least, the evaluation was not provided with examples of any such documents, despite repeated requests. We are therefore not in a position to assess the quality of any existing baseline documents on which important decisions were made. Several staff interviews indicated the absence of such documents.

feedback.²⁵ In both Jalozai and Bajaur camps, the IDP committees (Shura) are in regular contact with camp management as well as with the IDPs. They collect the views and complaints of the beneficiaries and communicate them to camp managers and to the government. However, other beneficiaries have direct interaction with NRC teams. Most beneficiaries know of the mechanism of channelling their needs, complaints or suggestions, but there were some beneficiaries who did not know about these mechanisms. The team assesses that this helps the beneficiaries to influence organisations to consider their priority needs when planning for support projects.

The involvement of the IDP beneficiaries in the project was done in different ways. One is direct interaction and consultation between the NRC staff and IDP families during the project implementation; another is through the elected Community Leader of the camps - the "Grand Shura Committee". The Grand Shura Committee is made up of representatives from sub committees elected in the eight communities in Jalozai camp. For cultural reasons, the committees are composed of men only. Women have other ways of communicating their views, through the female staff of different organisations and through their male family members.²⁶

3.3 Conclusions and Recommendations, Pakistan

3.3.7 Conclusions

Through the NFI project, NRC Pakistan has demonstrated its commitment to enhance protection and promote the rights of the displaced people in a humanitarian context by responding to the emergency needs of the beneficiaries. The NFI support has provided an additional value to the work of NRC, not only in terms of increasing resources into the programme, but also by improving the dignity of the beneficiaries who had earlier felt helpless. The beneficiaries, especially women who had received mobile phones, have testified how their pride is being restored by simply being able to communicate with their relatives and leaders. This flexible approach by NRC - to innovatively use available funding opportunities to diversify or scale the services to IDPs - needs to be documented and systematically incorporated into future strategic thinking.

The survey team is of the opinion that NRC has effectively applied the consultative and participatory approach to identify the needs of the IDPs and involve them at some levels of the implementation such as enabling communication with beneficiaries and involving them through their community leaders in assessments and targeting. This was useful for the project team and NRC in general to keep in touch with beneficiaries, but there is room for improving the role of the IDP committees to take more responsibility in monitoring the distribution chain of the NFIs. We are aware of the context and urge the NRC to continue its efforts to improve the involvement of women.

We understand that the reality of insecurity and fragility in which NRC and other organisations operate can sometimes impact on the plans and budgets, once the situation changes abruptly. This will have implications for the deviation of actual budgets vs. planned. With such deviations, especially in the case of increased contribution from other donors, it is difficult to make any meaningful cost analysis which help to understand the rationale of such decisions. Even with good intentions, such scenarios may lead to unexpected mistakes being made either at management or operational level.

²⁵ Information based on interviews – the evaluation team has not had access to documented evidence of this.

²⁶ However, the system is based on IDP committees and staff interaction. No formal mechanism to convey complaints about the committees or staff exists, although a hotline telephone number is planned.

Procurement procedures are well-defined with an inbuilt system of checks and balances to ensure that the procedures are respected. Warehouse management is similarly well-run with procedures to check quality of goods and maintain inventories. Contractors are notified in writing on NRC's 'zero tolerance' corruption policy.

The financial systems and procedures are well-defined and applied to improve internal control, thereby increasing efficiency and effectiveness in dealing with possible malpractices at administrative and operational level (corruption, misappropriation, theft or cheating). The NRC staff members at field level (e.g. project coordinators and distribution officers) are however not well linked up in the budget planning processes.

NRC took full responsibility in both planning and distribution of the NFIs and mobile phones. In other words, it opted for direct implementation instead of through partners or contractors – the implementation modality of many International Non-Governmental Organisations. This approach has helped NRC to keep track of the distribution process and limit the chances of losses or nepotism from local leaders. The Shura Committees have to a large extent been helpful in providing information and linking up the staff team members with beneficiaries. Their role needs to be complemented to ensure the needs of those unable to attend distributions. This may be done by allowing beneficiaries to assign a representative or by redesigning the distribution modalities to adapt to needs of e.g. the disabled – an area for review and improvement.

3.3.8 Recommendations

While adopting a more flexible and accommodative planning approach, NRC needs to carefully consider its capacity limitations to avoid dilution of impact and burnout of staff. Instead of adding extra incoming funds (from donors) to on-going projects, they may consider starting another parallel sub-project alongside based on the same principles.

NRC should document the lessons and experiences of the NFI project in a simple format to be shared within the programme and among partners and donors at cluster level or other country programmes. The gaps identified should be used as lessons for improving future or similar work.

NRC should continue to explore mechanisms of how it can effectively involve the beneficiary representatives (the IDP/Shura committees) in the accountability of goods and services at beneficiary levels. For instance, a more formalised feedback mechanism could be envisaged as a capacity-building measure, such as regular meetings with NRC staff where they can discuss distribution gaps and/or potential overlaps and make suggestions as to how to redress them. In designing any such system of greater Shura involvement, the organisation should consider its experiences in Somalia and elsewhere regarding the risks associated with the role of "gatekeepers".

NRC should make adjustments of their budgets whenever there have been major revisions such as in the case of the increased grants being directed to the NFIs. This can be an internal document for reference even when NRC or NMFA in Oslo do not require the budget to be revised. Having a revised budget version helps to increase transparency on the rationale for the expenditure deviations.

NRC has made rational decisions on how to support communities using needs assessments or emergency situational analysis and reports. In addition, NRC needs to introduce project specific baselines and formal monitoring reports and reviews.²⁷ Such tools would help it adjust or make improvements towards the priority needs of the beneficiaries and stakeholders based on documented evidence. For example, there is a need to revisit the

²⁷ Project specific baselines can be adapted from baseline studies made by other organisations.

contents, sizes and quality of the NFI kits for different communities and seasons based on requests made by current IDP beneficiaries.

4 PETS Somalia: Shelter Provision

Provision of shelter is one of the key programme activities being implemented by NRC in Somalia. The specific objective of this shelter project is to 'enhance the protection and improve living conditions for displaced persons in Somaliland through provision of emergency shelter and shelter related inputs'. Project SOFS1011 was implemented at Burao (Togdheer region). It aimed to provide 380 households with secure semi-permanent shelters, to distribute NFI kits to about 850 households and to construct two communal spaces (social centres) at the resettlement camps of Koorsoor and Aden Suleiman respectively.

The scope of the PETS in Somaliland covered the construction of semi-permanent shelters for IDPs in Burao municipality (Togdheer region) between 2010 and 2011. The main activities carried out by the project were: mobilization of the beneficiaries to engage in the project (participation in preparatory work and giving inputs and suggestions on the selection criteria), procurement of the construction materials and supervising contractor (locally hired skilled labour) for the construction of semi-permanent shelters). Other activities were procurement and distribution of NFI Kits, on-site monitoring during the activities and post-distribution monitoring after the activities were completed. The project has been completed.

4.1 Methodology

For the shelter project in Somaliland, apart from reviewing the generic project documents, we conducted targeted group and individual interviews with project staff in Hargeisa (area office, Somaliland) and Burao (project site), local authority leaders in Burao municipality (the Mayor and officials in the Ministry of Infrastructure Development). Interviews were also carried out with IDP beneficiary representatives (randomly sampled) at Korsaar and Aden Suleiman IDP settlements. A team of five enumerators (three male and two female) assisted to conduct the individual interviews in the IDP settlements. A de-briefing session on the emerging key issues from the evaluation was also provided to the NRC staff members at the end of the field visit.

Documents reviewed include project proposal, progress reports (quarterly and annual reports), budgets and finance related documents and a list of transactions extracted from Agresso. The team was not able to get a copy of the audit report for the project, but was informed that the project had been audited. The overall NRC audit for 2011 does not find anything out of line. The evaluation team examined various policy and procedures for procurement and financial management (from NRC HO and others developed at regional²⁸ or country level). NRC office in Hargeisa (Somaliland) is in the process of developing or adapting some tools specific for the country programme, but most of these are still in draft or testing stage. The evaluation team got access to and reviewed a set of monitoring tools for the project activities and discussed with staff on their applicability.

Findings from the document review were triangulated in interviews with project staff and beneficiaries in order to verify the reported achievements. Certain items from the transaction list were discussed with the staff, in order to get a clearer picture of how decisions had been made, if rules for procurement etc. had been followed and to understand the rationale for reaching certain decisions made at project and country level respectively.

²⁸ NRC office in Nairobi.

Apart from cross-checking findings from the document review, interviews with staff focussed on finding out if they were aware of the relevant rules, guidelines and routines and if these were used, and to get their view on the achievements of the project deliverables. It was also discussed how the use of these tools and processes were contributing to learning and building synergies within and between projects.

Interviews with beneficiaries and local authorities focussed on getting their understanding or opinion on whether the shelter project input (financial and material) intended to reach the beneficiaries actually did so, as well as assessing their satisfaction with the delivered goods and services.

The evaluation team received a list of beneficiaries from NRC and the intention was to identify beneficiary respondents using a combination of systematic sampling (to get a randomised sample) and purposive sampling (to ensure the views of men, women, widows and the elderly IDPs were included). For the systematic sampling the aim was to get responses from at least 100 respondents as beneficiaries of the semi-permanent shelter. However, information in the list of IDPs, especially regarding how to locate widows and divorcees, did not match the reality in the settlement. The enumerators compensated for this by using a snowballing technique instead, i.e. asking those interviewed to locate other beneficiaries. Given the challenges of finding male respondents at their shelters (see limitations), the enumerators picked male interviewees randomly within the settlement. The enumerators were scattered in different locations to avoid overlap or concentration in one location. These sampling methods were selected to ensure that each category of the beneficiaries was consulted. Out of 2 520 individual beneficiaries (420 households) of the project a total of 235 (75 men and 163 women) respondents were interviewed. The table below gives a summary of the respondents interviewed for the PETS in Somalia.

| Respondents Somalia | Male | Female | Total |
|--|-------------|---------------|--------------|
| Beneficiaries | | | |
| Individual Interviews - Koorsaar Settlement | 25 | 82 | 107 |
| Individual Interviews - Aden Suleiman | 32 | 76 | 108 |
| IDP Committee interviews - Aden Suleiman | 7 | 2 | 9 |
| IDP Committee interviews - Koorsaar Settlement | 8 | 3 | 11 |
| Total Beneficiaries | 72 | 163 | 235 |
| Local authorities' representatives | | | |
| Togdheer Regional Authority (Governor) | 1 | 0 | 1 |
| Project Staff | | | |
| Country Office Staff –Hargeisa | 5 | 0 | 5 |
| Field Office Staff – Burao | 6 | 0 | 6 |
| Total NRC staff | 11 | 0 | 11 |
| Total Respondents | 84 | 163 | 247 |

Figure 12: Summary of respondents in Somalia.

The questionnaires and guiding questions were specifically made to fit each group of beneficiaries. For the IDP committee members, the questions' focus was on their participation/involvement in the project activities, satisfaction with the deliverables (quantity and quality of shelters) and whether the criteria for allocation of shelters were clearly understood by beneficiaries and followed by the project staff. Questions for the IDP beneficiaries focused on satisfaction with goods/services, consultation in decision-making

processes as well as exploring whether the criteria for the allocation of shelter were adhered to. FGD with staff members focussed mainly on exploring whether the various systems, procedures and tools were being applied to ensure that the project input (finances and materials) reached the intended users. The evaluation team also checked if the staff members were familiar with the policies from NRC HO and Nairobi.

4.1.1 Limitations

The enumerators did not manage to get as many male respondents as was expected among the residents/beneficiaries of the project in the IDPs settlements. Men normally leave early to look for work or any other means of earning income and food for their families and were therefore not present at the first time of visits. The enumerators returned to the camps later in the afternoons to make another attempt at meeting the men, but they were not successful then either. However, as the majority of the household heads are women, the sampling ratio of respondents remained representative of the group of beneficiaries. Men's opinions were reflected during the IDP committee meetings, where the participation of men was greater than women.

Security, although less of a concern in Somaliland than in Puntland or South Central, remained a major challenge to the PETS. While field sites were more accessible, movement and interaction with beneficiaries was constrained for security reasons. As in Pakistan, such restrictions limited the evaluator's ability to effectively interact with the beneficiaries.

4.2 Findings: Somalia

4.2.2 Results

During its visit to the IDP camps, (Koor Saar and Aden Suleiman) the evaluation team inspected the infrastructure of a sample of the semi-permanent shelters constructed under the project. Some of them were found to be in good condition but others had been blown away by the wind. The team was informed by IDPs that at least 25 shelters had been damaged.

Project implementation reports show that NRC surpassed the project target by constructing 420 units of the semi-permanent shelters, adding extra 40 to the original target of 380 units. According to project documents and interviews with staff, the increase is a result of the project being able to make savings on the procurement of construction materials in Nairobi and savings made from staff salaries. The use of savings for additional shelters was justified in order to meet the needs for shelter of more IDPs, but it appears that the decision was internally reached within NRC.



Figure 13: Traditional shelter (Tukus) and Improved Semi-permanent shelter at Aden Suleiman camp Burao. Photo by J. Makongo.

The local officials have appreciated NRC's support in constructing the semi-permanent shelters for IDP families. In an interview with the Governor of Togdheer region he expressed his appreciation and acknowledged that, while NRC cannot provide shelters to everyone, what they have done so far is tangible and can be seen by everyone.

"NRC has provided shelters to those who needed them most. Previously my office was full of IDPs demanding a place to live, but after NRC intervention they are now settled and we work in peace."

Source: Interview with governor in Burao, Togdheer region.

Our interviews and observations indicate that NRC is still taking a lead in the project's design, supervision and overall management, while the local municipality made a limited or partial contribution to the project. Neither the IDPs nor the government officials knew the detailed costs or budget of the construction of the shelters, but were only requested to contribute to the provision of local materials. Budgets and expenditure reports are not shared with the beneficiaries (IDPs and local authority). This lack of transparency has led to beneficiaries voicing their suspicions that NRC is holding back project funds which it could use for building more shelters or adding on more rooms.

IDP respondents were of the opinion that quality assurance and supervision of work was adequate, but that the shelters were not sufficiently robust to withstand wind and heavy rains. They informed the evaluators that about 25 semi-permanent shelters have been blown away by the winds due to weak foundations and lack of roof stabilisation materials. According to the handing over contract, NRC is no longer responsible for the repairs of the shelters.²⁹ The evaluation team witnessed the remains of five of the damaged shelters.

We observed that some of the beneficiaries whose shelters are at risk of being blown away or had already been blown away are elderly women and men or widows, who have no means of earning funds for repairs. Once their shelters have been blown away, they are forced to be hosted by neighbours, and thus their vulnerability is increased. This is a situation for which NRC bears responsibility and should find a way to redress in a spirit of 'Do No Harm' and accountability to beneficiaries.

The interviewed IDPs are happy with the way NRC has worked with them during the construction of the semi-permanent shelters. NRC consultation was mainly made through

²⁹ The Memorandum of Understanding between NRC, the local authority and individual beneficiary states that once the shelter has been handed over to beneficiaries it is their responsibility to maintain and repair any damages.

their representatives, the IDP committees.³⁰ The committee members have worked very closely with NRC including leading the needs assessments for the allocation of shelters. At field level NRC participates in the shelter cluster monthly meeting in Hargeisa and Burao.

4.2.3 Cost Analysis – Tracing the money

NRC received a grant of NOK 3 200 000 for the project. Of these funds, NOK 2 881 891 (90%) was transferred to the bank account of the country office. 66% of the total amount was used for project materials, goods and services that directly benefited the recipients. The total contribution to administrative support was NOK 209 346 as the 7% retained as administrative contribution and NOK 328 116 as contribution to field office administration. An additional NOK 61 749 was used for purchasing various office equipment and computers. Together, these items amount to 19% of project expenditure. Salaries amount to NOK 251 475, all of which is for local staff. Other operating costs (rent of office, house and vehicle, office supplies, communication, etc.) were NOK 220 132 and transportation and travel NOK 46 887. The figure below illustrates the distribution of costs.

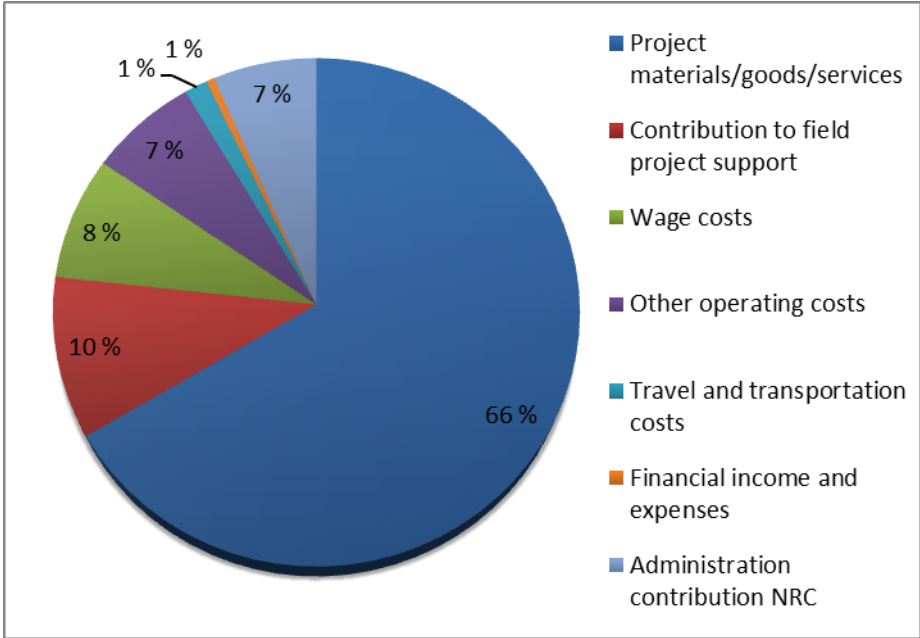


Figure 14: Distribution of expenditures in SOFS1011.

All deliverables/outputs were attained within the approved total budget, including 7% administration fees to NRC, as per the project proposal. An internal budget revision was done to increase the scale of outputs (e.g. additional of 40 semi-shelter units) within budget lines where savings were made. Although the total budgeted amount has been achieved, there have been significant deviations from the budget for some activities. For example, 15% overspending on contractor services, reduction of local staff wages by 16%, and overspending on office supplies by almost 200%.³¹

The travel expenses budget item has been overspent by 70% relating mainly to accommodation and per diem expenses. The explanation for the justification of overspent was given by the management team in Hargeisa that at the beginning of the project, the

³⁰ The IDP committees in the resettlement camps are elected by members in the respective camps and are responsible for the leadership of the community.

³¹ It should be noted, though, that the budget for office supplies is only about 1% of the total budget.

branch office was not yet fully functional, forcing staff to frequently commute between Hargeisa and to the project site in Burao.

Further analysis of the expenditure shows that "contributions to field office" are considered as "project costs" in NRC's budget in the chart of accounts. This item refers to costs for running the local office or field office, costs that are distributed as overhead costs. Field office contributions appear in account group 49 in NRC's accounts, and are sometimes referred to as z projects. The interpretation of the budget lines may differ, but the evaluators find it more realistic to pin such expenses to administration costs rather than to direct costs of the project.

However, we have noted (from interviews and physical observation) the mismatch between construction and introduction of the basic technical competencies to the IDPs to be able to reinforce and maintain their structures. The capacity building budget line had no allocation made and no capacity development was done. The shelter handover certificates clearly stipulate that once the shelter has been handed over, it is the responsibility of the owner ("the IDPs) to undertake any damage repairs. In the absence of such local capacity, some IDPs (particularly women household headed families-widows and the elderly) who have lost their shelters are still waiting for NRC to come back and help them. The table below shows a comparison between budgeted and actual spending.

| Account group | Account | Actuals (NOK) | Budget | Deviation | | Budget comments in management response note |
|---------------|--|------------------|------------------|---------------|-----------|--|
| | | | | (NOK) | (%) | |
| 34 | NMFA grant | 3,200,000 | 3,200,000 | 0 | 0 | |
| 4. | Project materials/ goods/services | | | | | |
| 42 | Purchase equipment | 61,749 | 67,001 | -5,252 | -8% | |
| 43 | Equipment and materials for construction | 1,624,721 | 1,602,720 | 22,001 | 1% | Savings from other lines used to add 40 shelters. |
| 44 | Emergency equipment | 1,198 | 1,197 | 1 | 0% | |
| 46 | Contractor services | 439,812 | 383,040 | 56,772 | 15% | Savings from other lines used for upgrade of Burao office security, additional 40 shelters and labour costs. |
| | | 2,127,479 | 2,053,958 | 73,521 | | |
| 49 | Contribution to field project support | 328,116 | 320,003 | 8,113 | 3% | |
| 5. | Wage costs | | | | | |
| 52 | Cost local staff | 251,475 | 299,789 | -48,314 | -16% | Staff recruited and paid from contributions from other projects. |
| | Salary Norwegian salary agreements | 56,000 | 0 | 56,000 | | One month's salary budgeted for the Shelter PM not charged to the project |
| 6. | Other operating costs | | | | | |
| 63 | Office, premises, house rent | 71,339 | 90,720 | -19,381 | -21% | Increased costs office consumables NRC Burao |
| 64 | Other rent (vehicle) | 92,362 | 83,160 | 9,202 | 11% | Higher vehicle rental costs |
| 66 | Repair and maintenance | 2,193 | 0 | 2,193 | | Additional maintenance for NRC Burao office |
| 68 | Office supplies etc. | 32,105 | 10,728 | 21,377 | 199% | |
| 69 | Phone/Fax/Internet | 22,133 | 15,498 | 6,635 | 43% | Increased unit costs of telephone and internet bills |
| | | 220,132 | 200,106 | 20,026 | | |

| 7. Travel and transportation costs | | | | | | |
|------------------------------------|---|----------------|----------------|---------------|-------------|---|
| 70 | Vehicles (Fuel costs) | 22,751 | 22,680 | 71 | 0% | |
| 71 | Travel expenses | 17,682 | 10,395 | 7,287 | 70% | Additional trips to move to Burao from Hargeisa |
| 73 | Meetings, PR, advertising | 6,082 | 4,410 | 1,672 | 38% | Advert costs for Burao shelter vacancies |
| 77 | Other costs | 372 | 1,611 | -1,239 | -77% | |
| | | 46,887 | 39,096 | 7,791 | | |
| 8. Financial income and expenses | | | | | | |
| 81 | Financial income/cost (bank charges) | 16,565 | 21,703 | -5,138 | -24% | |
| 90 | Administration contribution NRC (7%) | 209,346 | 209,346 | | | |

Figure 15: Comparison of budget and actual expenditures. Source: Transaction list from Agresso, Financial report and interviews with staff.

4.2.4 Application of management control systems

Our assessment of the financial system and records shows that the project did not experience any significant fund delays for construction of the shelters in Burao. Most of the construction materials were purchased in Nairobi and transported to the project site directly. Similarly, most of the expenditure and payments were done in Nairobi (bulk procurement of construction materials and transportation) and Hargeisa.³² The payment route was thus short and presented few opportunities for leakages.

Financial control systems and oversight processes are effective in monitoring compliance of staff in fund utilisation. In Somaliland the programme uses standard financial policies developed at the regional office in Nairobi but they have flexibility to design their own project focused monitoring tools at field level. (See NRC monitoring tools in Annex 2). Staff members are regularly being trained on how to apply the various financial systems, tools and procedures by fellow staff members from Nairobi.

Despite this, the budget expenditure report shows variances (over expenditure or under expenditure) on some budget lines. Explanations to justify the variances have been provided by the management, but the reasons are described in terms that are too broad to help the reader understand the rationale. Some of the comments do not explain the variance but simply state what is in the figure. For example for the "phone account" the reason is "increased phone costs". This is not a qualitative comment.

For the permanent shelter project, NRC will, on top of what is already existing, introduce another set of monitoring tools and check lists to ensure that what is implemented is what was planned. These include a Daily Permanent Shelter Check list, a Weekly Monitoring Tool and a Monthly Performance and Risk Monitoring tool. The monitoring tools are mainly for informing on NRC work performance internally. However, while potentially useful, these tools increase the workload for staff who may end up using them more for compliance than for learning.

These internally-developed project monitoring tools and formats are helpful in guiding NRC staff and management to track project implementation and can also be used for comparison of financial expenditure at different stages. However, we did not find similar formats or tools developed for beneficiaries (IDP committees) to track the project implementation. During the interview, the IDP committee members in Koorsaar settlement camp observed that they

³² When the project started towards the end of 2010, bank services were not yet operational in Burao.

would have liked to be trained in project management and monitoring among other capacity needs.

Beneficiaries (IDPs committees and shelter owners) complained that they were not trained in simple repairs of the shelters or in leadership (for the IDP committee members). We have noted that there were no funds allocated in the budget for capacity building of beneficiaries or for seminars.

Some respondents (local staff in Hargeisa and Burao) observed that unethical behaviour and corruption are not tolerated by local leadership officials who are working hard to fight corruption and restore the integrity of the Somaliland nation.

NRC staff members in the procurement department are experiencing some challenges in managing the local procurement process in Burao. Some of the local service providers are not used to the long and bureaucratic tendering process and those who are not selected in the first competitive round sometimes refuse to be contacted for other tender possibilities, thinking that NRC has a preference for some service providers or even accuse them of having personal interests or nepotism.³³

Our assessment of the financial and progress reports has not revealed any indication of misuse or diversion of funds for this project. Beneficiaries interviewed (IDPs and government officials) state that they are not aware of any corruption cases relating to the project implementation. IDP committee members noted that NRC has good control and oversight systems towards funds and they use independent people to assess performance and to obtain beneficiaries' opinions.

4.3 Conclusions and recommendations

4.3.5 Conclusions

Another purpose of a PETS, (apart from tracking fund leakages, misuse and timely delivery) is to enable the users/beneficiaries of the services to understand and appreciate the benefits and the value for money (economy, effectiveness and efficiency). The approach used by NRC to provide feedback on project implementation to local partners and beneficiaries through consultative forums is highly appreciated (refer comments by the Governor and IDPs' observations), but it is limited in terms of building local capacity and developing local initiatives. NRC, in striving for efficiency, may end up by doing too much itself, overriding local initiatives and capacity in the process.

The elaborate financial and procurement policies and procedures which are used alongside with other project monitoring tools (weekly procurement plans, quarterly reports etc) have been helpful in carrying out checks and balances on the financial management of the project.

It is not necessarily bad practice to have variations from budgeted project costs that do not match approved allocations – as long as justifications are made. However, when there is a consistent pattern of variations on most budget lines, and some are with no or inadequate justification, it is difficult to make a conclusive analysis of efficiency – both for evaluators and for staff.

While we see the need for having more user-friendly tools for tracking project performance and expenditure at local levels, we are of the opinion that these new tools and formats may become another internal work load for staff. The tools/formats are to be filled in daily, weekly, monthly and there is hardly time for analysis, reflection and learning.

³³ Interview with procurement officer in Burao.

The limited knowledge that local partners and beneficiaries have had of the details of project costs and expenditure reports may have caused IDPs to believe that the project had more money to provide for extra shelters or increased size or rooms. The missing capacity building component, which includes information about maintenance and sustainability to the beneficiaries, seems to have been a major limitation of the project. There were no funds allocated for this component in the project proposal, hence no training undertaken for beneficiaries.

NRC's shelter project has not been wholly successful given that several units have not withstood the harsh climate and strong local winds. This is a design fault that NRC should have foreseen, should rectify for future projects of this nature and should apply the learning at Cluster level for shelter projects in other areas. Furthermore it has resulted in a number of vulnerable people being left without a shelter and, because they have been beneficiaries of NRC, they are unlikely to be eligible for shelter projects with other agencies. NRC needs to rectify this situation in compliance with 'accountability to beneficiaries' principles.

4.3.6 Recommendations

The level of transparency in financial matters and procurement processes should be extended to beneficiaries and partners (local authorities or other collaborating groups) in simple and practical feedback formats and processes. This includes sharing the budgets and financial expenditure reports at all levels for feedback, learning and enabling actors to adapt practices which may be relevant in their own work.

NRC should keep reviewing, testing and improving the various policies, monitoring and compliance tools to minimise documentation work load and allow reflections on what works and what does not work so well. NRC may start exploring possibilities of adapting or merging some of the local government monitoring tools at project level as a way of increasing the sense of ownership and sustainability.

The NRC team needs to improve the way in which financial reports are analysed to provide meaning and an understanding of costs per unit and the link and relationship between accounts. We recommend for the NRC team to document how the decisions leading to budget revisions are arrived at.

Transparency is important at all levels of the project. NRC needs to introduce ways of involving the IDP committees in a formal monitoring function of the projects and make them accountable to their local stakeholders.³⁴ The learning can be taken up by the local partners when scaling up similar projects or for maintaining existing project outputs.

NRC should learn and encourage its staff to adapt "cost-analysis concepts and approaches" to be able to make rational decisions when changing budget lines as well as appreciating its implication. This is a learning by doing exercise, starting with a reflection on the current project and drawing out lessons for improvement of new or other projects.

NRC should develop simple and practical capacity building packages (on the job training or hands on experience) in monitoring and PETS for project beneficiary representatives (IDP committees in this cases). The committees can then become potential sources and communicators of information about the project. The PETS training will help the project staff and beneficiaries in assessing the quality of work and value for money of finished products and services. The assessment should go beyond numbers of deliverables (outputs) to efficiency and qualitative outcomes.

³⁴ Please note that we recommend an expanded role in monitoring – not in implementation control – the latter risks accentuating problematic issues related to the "gate-keeper" function.

5 PETS South Sudan: Construction of Schools

The School Construction project (SDFS1001) is located in Aweil in Northern Bahr el Ghazal. The overall objective is to improve children's overall right to education and protection through improved access to quality basic education for out-of-school children in Southern Sudan, with a particular focus on implementation in high return areas. The project has two specific objectives. First, to provide beneficiaries with appropriate learning environment by construction of school infrastructure and training facilities in close cooperation with the authorities, communities and other NRC core activities in selected returnee areas of Northern Bahr el Ghazal. Secondly to contribute to the reintegration of youth through life-skills and construction training. The initial application has a total budget of NOK 12 million.³⁵ The PETS has focussed on the school construction component, as education activities are excluded from the evaluation ToR.

5.1 Methodology

The assessment approach included a detailed review of relevant literature and reports on the project provided by NRC headquarters (in Oslo), the country office (in Juba) and project area (in Aweil). The documents reviewed include the project proposal, budgets, expenditure reports, audit report, quarterly and annual progress reports. We also analysed a transaction list from the Agresso system regarding the school construction project, and where relevant made spot checks to compare the accuracy and validity of the transactions. The transactions were compared with the project budget (original and revised) and areas of major deviations were discussed with project staff. Country specific policies and procedures for financial management and procurement of goods/services were reviewed to see how they comply with the main guidelines from NRC HO in Oslo.

The team conducted interviews with NRC staff at the country office in Juba and at the project area in Aweil. The field enumerators conducted individual interviews with beneficiaries of the project, mainly with pupils and parents while the PETS lead consultant held Focus Group Discussions (FGD) with teachers and some representatives of the Parents/Teachers' Associations (PTAs).

The respondents were selected using a mix of a purposive and systematic sampling approach. For the purposive sample, we targeted PTAs and teachers for interviews while the systematic sample aimed at interviewing at least 100 respondents (pupils, both boys and girls from the returnee and host community members) benefiting from the project. Questionnaires to guide the interviews were developed for each target group aiming to solicit PETS information related to the respective groups. For the teachers questions focused on getting their understanding of the project and how they had participated in decision making processes, satisfaction of the goods and services.

The team also visited three out of the four schools constructed under the shelter (Maper-West, Tiaraliet and Waraher schools) project SDFS1001 and inspected the buildings to verify their existence, to check that they were built according to specification³⁶, the condition they were in at the time of visit and that they were in use.

The table below gives a summary of the respondents interviewed for the PETS in South Sudan. A full list of interviewees is available in Annex 3. There is increased enrollment of both boys and girls in lower classes (std 1-3) but few girls enrolled in std 4 and onwards. The

³⁵ See NRC 2009, SDFS1001 Project proposal NMFA, Overview of NRC programmes 2009-2012, transaction list from Agresso and signed agreements with from NMFA and Norad.

³⁶ Note that the team did not have the engineering skills to make an in-depth analysis of the exact nature of construction materials, such as amount of concrete used etc.

team interviewed pupils in higher classes (std 5-7), hence the low ratio of female pupils among the respondents.

| Summary of Respondents South Sudan | | | |
|--|-----------|-----------|------------|
| | Male | Female | Total |
| NRC Staff Juba and Aweil | 7 | 1 | 8 |
| Government Representatives | 2 | 0 | 2 |
| Tiaraliet Primary School³⁷ | | | |
| Teachers | 3 | 0 | 3 |
| Parents and Teacher Parent Association | 6 | 1 | 7 |
| Pupils | 21 | 10 | 31 |
| Total | 30 | 11 | 41 |
| Waraher Primary School | | | |
| Teachers | 3 | 0 | 3 |
| Parents and Teacher Parent Association | 6 | 5 | 11 |
| Pupils | 16 | 4 | 20 |
| Total | 25 | 9 | 34 |
| Maper West Primary School | | | |
| Teachers | 1 | 1 | 2 |
| Parents and Teacher Parent Association | 7 | 5 | 12 |
| Pupils | 23 | 12 | 35 |
| Total | 31 | 18 | 49 |
| Total Beneficiary Respondents | 88 | 38 | 126 |
| Total Respondents | 95 | 39 | 134 |

Figure 16: Summary of respondents in South Sudan. Although the school in Tiaraliet turned out to be closed due to an un-announced public holiday, the enumerators managed to interview some parents that lived close to the school, and some pupils who were not aware of the holiday and had come to school despite it.

5.1.1 Limitations

An unanticipated holiday interfered with the interview appointments and we missed key respondents from the Ministry of Education. (Mr Jamesco Deng Deng, Director of Planning and Budget, Ministry of Education, Aweil, later reached by phone from Juba). Teachers and pupils were also absent during the visit in Tiaraliet school, but attempts were made to meet with pupils who reside near the school.³⁸ The evaluation team were also unable to reach key government respondents who have worked closely with the project in the Ministry of Education and at the NRC office/project staff.³⁹

³⁷ Most of the pupils did not attend school on the day of the visit due to an abrupt announcement by the government of public holiday.

³⁸ Neither NRC, the headmaster of the Tiaraliet school nor the team had any prior information about this holiday.

³⁹ The date of the interview coincided with a public holiday which had not been announced earlier, but a supplementary telephone interview was conducted with one of the government officials.

5.2 Findings: South Sudan

5.2.1 Results

At regional level the NRC team has cooperated well with the relevant government departments (Ministry of Education, Planning and Budget) in the construction of the schools. The Ministry selected the areas based on the needs assessment done by NRC and the government. The aim is to increase the scope and scale of education by targeting or directing the support to areas in the region where the provision of school infrastructure is most needed. The Ministry had identified a local counterpart to work closely with the NRC team for quality supervision and mobilisation of the beneficiaries in Maper-West, Tiaraleit and Warahel.⁴⁰

Participation and contribution made by local communities are considered to be key elements of efficient utilisation of NRC's external resource support. In the construction of the school, beneficiaries were asked to mobilise their labour in the collection of locally available building materials such as sand, stone, water and bricks. Whereas the contribution of NRC is clearly indicated in monetary terms (i.e. NOK 12 million actual financial contribution in the budget for materials, expertise, transport etc.), the community contribution has not been factored in the same way in the budget summary. It was therefore not possible to make a comparison of the partner's contribution (in percentage terms) to the project.

The beneficiaries (teachers, pupils, community members and PTAs) are satisfied with the delivery of the project outputs. Four primary schools, each with 8 classrooms, pit latrines, kitchen, storage room and a water point) were constructed and all are in operation in Maper-East, Maper-West, Tiaraliet and Warahel primary schools.⁴¹

The availability of the learning infrastructure, especially classrooms, food and water has attracted more children to enroll in the schools, thus surpassing the project target of 1,440 children. For example, Maper East alone has a total of 1,458 pupils (879 boys and 579 girls), Tiaraliet has 501 pupils (boys 363 and 138) while Warahel has only 217 pupils (165 boys and 53 girls).⁴² The school in Maper-East has overcrowded classrooms, with an average of 80-100 pupils in lower classes, and only 16 teachers. Measures have been taken by the PTAs and school management to set up temporary classrooms using locally available construction materials (tree poles and grass) to accommodate the increased number of pupils enrolling each year. The schools are centrally managed by the government but some decisions for the daily operations are made by the school management together with the Parent/Teacher Association leaders.

The school construction project had a standard package of deliverables/outputs in each school (i.e. 8 classrooms, toilets for boys and girls, kitchen, storage and training of youth) regardless of the location and number of children in the respective areas. This has led to establishing an infrastructure which is underutilised in some areas like Warahel, with only 217 pupils, while in Maper-East the classrooms were overcrowded.

The construction work is of high quality in terms of workmanship and consideration of putting in appropriate access for people with disability (construction of ramps into classrooms and toilets instead of the traditional steps), fitting of doors and windows to protect pupils from rain and excessive winds and dust. The overall infrastructure design of the schools is the same but there are a few differences in designs in the type of fittings in some of the schools. For example, in Maper West, there are no window shutters fitted into the classrooms but they have been fitted in Warahel.

⁴⁰ Source: Interviews with project staff and ministry officials in Aweil

⁴¹ Source: Physical observation, interviews, quarterly reports 2010 and 2011, annual report 2010

⁴² Source: Field data from the headmaster of the school during interview. In comments to the report NRC has noted that this differs from public data.



Figure 17: Two sets of toilets built by NRC and by UNICEF at Warahel Primary school. Photo: J. Makongo.

Another infrastructural difference was noted in Warahel Primary School, where two organisations (NRC and UNICEF) have supported the construction of toilets (pictures above), which have different designs. This finding contradicts the statement by the Director General Education, Planning and Budgeting that the government provides plans and supervises the work, as the constructions should then have been identical.⁴³

The team observed that the kitchen infrastructural design is not user-friendly for cooking with firewood. There is no appropriate cooking stove in the kitchen or chimney for taking the smoke out. Cooking is done on three traditional stones set directly on the cement floor. The windows are also small and not conveniently set to let the smoke escape out of the room easily.



Figure 18: Kitchen/Storage (lacking chimney) and Cooking stove on the floor in Warahel Primary school. Photo: J. Makongo.

5.2.2 Cost Analysis and Tracing of funds

The total budget for the project is NOK 12 200 000. NMFA contributed NOK 10 500 000 and Norad NOK 1 700 000. A total of NOK 8 877 664 was transferred to the bank account of the country office. The project has been audited as part of the audit of NRC South Sudan without comments.

⁴³ In comments to this report, NRC notes that their school design has been approved by the MoE prior to construction. This is also contradictory to the government being the supplier of plans for design.

The cost analysis (see table below) shows that the actual amount of funds reaching the beneficiaries under the school construction project in South Sudan (Aweil) was 40% of the total budget. This is a lower amount compared to Somalia and Pakistan where in both projects 66% of the funds have reached the beneficiaries. An additional NOK 298 513, including purchase of vehicle and various office related costs, and NOK 204 708, for seminar and teaching costs, could be counted as direct project costs, and are included under this budget heading. This then totals 44% of the total cost. The relatively low percentage can partly be explained by higher wage costs than for the Pakistan and Somalia projects. 28% of the total project cost are dedicated for personnel salaries, taxes and social security. More than half (52%) of total personnel related costs were used for expatriate staff. NRC is aware of this but identifying competent local personnel is still a major challenge in South Sudan and they rely heavily on expatriates for senior management positions. Note also that the costs illustrated here are those charged to the specific projects, and that sharing of staff and covering of staff costs from other projects has occurred.

The contribution to field project support is NOK 1 142 966 (9%), adding various administrative costs and other costs (accounted for under project costs) shows that nearly 13% was used for in-country administration. Adding the various vehicle related costs (purchase, maintenance, fuel and insurance) gives a total of NOK 862 362, or 7% of total project costs. The figure below shows the distribution of reported costs grouped according to the budget.

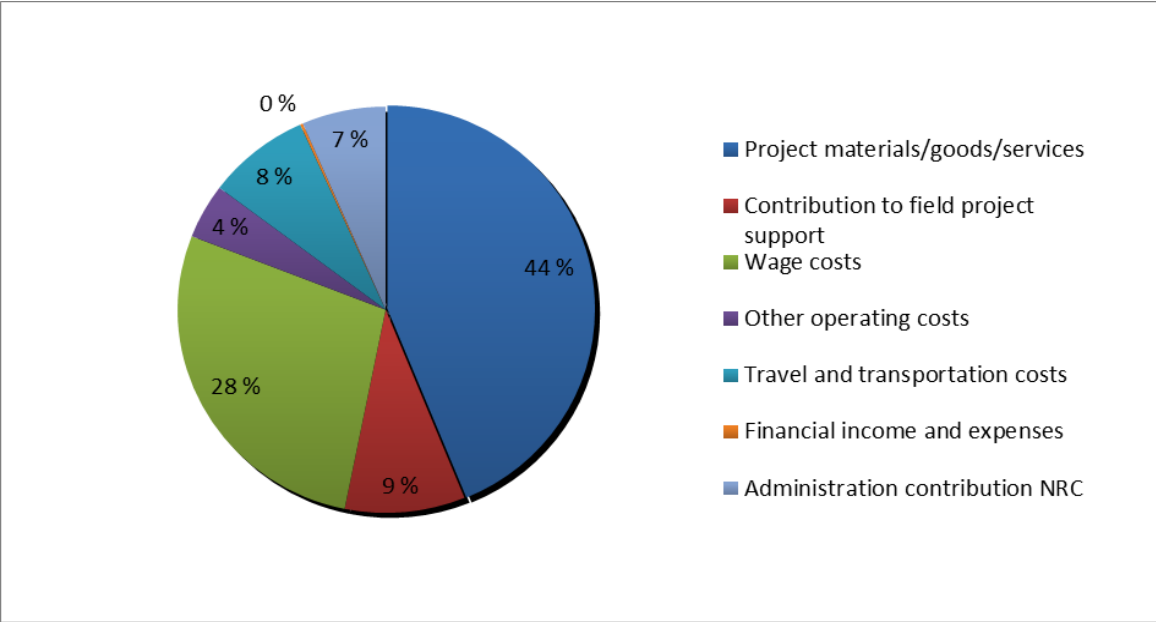


Figure 19: Distribution of expenditures in SDFS1001.

NRC has full control and mandate over the project budgets. Decisions of what goes into which activity is made by the NRC team (based on previous assessments) and approved at country and HO programme levels. Interviews with beneficiaries in Aweil revealed that beneficiaries, including relevant ministry departments, are not involved in these decisions, but they may be informed of the final budgets. (Interviews with beneficiaries in Aweil).

The use of the IDP trainees for construction of the school kitchens and latrines instead of the commercial contractors is an innovative idea for developing local competence and capacity, but requires careful planning and management. For example, we did not see any cost analysis to show the real costs and savings for using the IDP trainees for construction work, nor any analysis of possible construction quality aspects.

No detailed assessment of the Bills of Quantities for the various infrastructures was carried out in this study, but there are obvious gaps the project could have taken into consideration.

Examples of these gaps include the type and quality of materials used for the toilets doors in Maper West and the design of the kitchen-cum-store.



Figure 20: Toilet doors at Maper West. Photo J. Makongo.

Staff were able to provide explanations for the budget deviations when interviewed. The main reasons presented were delayed donor commitment to the agreed support for the project activities, sky-rocketing costs for procurement and transport of materials and lack of local human resource capacity. However, we did not find documentation of this rationale in project documents.

As explanation for the high share of personnel related costs, it was noted that getting competent and experienced staff to manage programmes is a challenge in South Sudan. Recruitment of national staff is in competition with other International Non-Governmental Organisations (INGO). NRC has conducted a salary comparison survey in Juba to see if the salaries being offered elsewhere are higher. The findings show that NRC is a competitive employer for the levels of salaries being paid but the risks and costs inherent in high staff turnover should not be under-estimated.

The table below shows budgets, budget revisions and spending for the South Sudan project selected for the PETS. In the last column, the budget notes for revisions are presented.

| Acc gp | Account | Actuals (NOK) | Budget | | Devia tion | NRC staff's comments to budget revisions |
|-----------|--|-------------------|-----------|-----------|---------------|---|
| | | | Original | Revised | | |
| 34 | NMFA grant | 10,500,000 | | | | |
| | NORAD grant | 1,700,000 | | | | |
| | | 12,200,000 | | | | |
| 4. | Project materials/ goods/services | | | | | |
| 42 | Purchasing equip- ment/spare parts | 298,513 | 325,429 | 301,942 | -1% | More funding from donors has been confirmed |
| 43 | Purchasing building materials/ commodities | 3,464,003 | 2,463,476 | 3,366,065 | 3% | High inflation rates of materials and transportation, as the main supply route from North Sudan was interrupted. |
| 44 | Purchasing emergency articles | 0 | 15,662 | 0 | | Contribution from other projects |
| 45 | Seminar and teaching costs | 204,708 | 278,540 | 168,827 | 21% | Reallocation of capacity building costs to other projects reduced the budgeted amount. |

| | | | | | | |
|-----------|--|------------------|------------------|------------------|-----------|---|
| 46 | Contractor and subcontractor services | 1,376,932 | 1,656,900 | 1,478,384 | -7% | Use of the IDP trainees instead of commercial contractors for kitchens and latrines. |
| | | 5,344,155 | 4,740,007 | 5,315,218 | | |
| 49 | Contribution to field project support | 1,142,966 | 1,323,000 | 1,152,000 | -1% | More funding from donors has been confirmed |
| 5. | Wage costs | 3,380,853 | | | | |
| 50 | Salary expat salary agreements | 1,767,581 | 1,614,206 | 1,811,115 | -2% | Increased amount to facilitate no-cost extension |
| 52 | Salary local staff | 1,681,130 | 1,943,785 | 1,693,112 | -1% | Contribution from other projects to staff costs. |
| 54 | Social tax | 38,357 | 31,143 | 51,507 | -26% | New Norwegian national staff recruited and the salary added |
| 58/59 | Other personnel costs | -106,215 | 16,000 | 0 | | Advertisement costs removed as the vacancy was advertised exclusively on NRC's website. |
| | | 3,380,853 | 3,605,134 | 3,555,734 | | |
| 6. | Other operating costs | 531,179 | | | | |
| 63 | Premises cost | 206,865 | 312,314 | 197,989 | 4% | Reallocation of costs to other projects |
| 64 | Rent machines, inventory a.s.o. | 126,279 | 34,020 | 112,984 | 12% | Increased amount due to inflation & proposed no-cost extension |
| 66 | Repair and maintenance | 52,537 | 56,700 | 45,128 | | Reallocation of costs to other projects |
| 67 | External services | 10,280 | 8,000 | 8,000 | 29% | No revision necessary |
| 68 | Office and expenses | 78,821 | 51,660 | 69,308 | 14% | Increased amount due to proposed no-cost extension |
| 69 | Telephone, postage etc. | 56,396 | 105,455 | 50,410 | 12% | Reallocation of costs to other projects |
| | | 531,179 | 568,149 | 483,819 | | |
| 7. | Travel and transportation costs | | | | | |
| 70 | Cost of transportation | 547,578 | 616,802 | 439,185 | 25% | Reallocation of costs to other projects |
| 71 | Travel expenses and allowances | 338,908 | 376,060 | 333,091 | 2% | Reallocation to staff to other projects |
| 73 | Meetings and public relations | 538 | 23,475 | 531 | 1% | Contribution from other projects. |
| 75 | Insurance premiums | 84,086 | 51,690 | 95,051 | -12% | Increased amount due to proposed no-cost extension. |
| 77 | Other costs | 5,457 | 9,405 | 1,964 | 178% | Reduced amount due to lower costs (Bank charges for international staff salary. |
| | | 976,567 | 1,077,432 | 869,822 | | Contribution from other projects. |
| 8. | Financial income and expenses | | | | | |
| 81/82 | Financial income/ cost (bank charges) | 26,148 | 88,148 | 25,276 | 3% | |
| 8. | Administration contribution | | | | | |
| 90 | Administration contribution NRC 7%) | 798,131 | 798,131 | 798,131 | | |

Figure 21: Budget and expenditure for SDFS1001. Source: Transaction list from Agresso, reports and interviews with staff. Explanation of headings: Acc group: Account group, Actuals (NOK): actual amounts, Revised budget: budget revised as of September 2011, Deviation:

deviation between revised budget and actual amount, Staff's comment: staff's comments to budget revisions. N/A in the deviation % column indicates that a percentage cannot be calculated as one of the numbers is zero.

5.2.3 Presence and application of management control systems

NRC has a comprehensive financial handbook containing all standard financial monitoring procedures which guide the operations of the country programmes. The handbook is a useful learning tool for all staff members to be able to execute their tasks in accordance to the mission and culture of the organisation (refer to NRC Financial Handbook, last updated May 2012). Apart from having a general financial handbook, the Southern Sudan office has also developed additional guidelines, rules and regulations describing the procedures covering items such as banking system, currency handling, decision/authorisation hierarchy and tax issues.

Discussions with NRC finance staff in Juba and Aweil revealed that the existence and usage of the handbook (systems and procedures) have been helpful for the teams to plan, budget, manage funds transfers and monitoring fund utilisation at all levels. The control systems are strong enough to enable decision makers to note difficulties in delays and quickly alert them on any possible leakages or misappropriation attempts. For example, in August 2012, the finance department was able to note a discrepancy of payment made to one of the suppliers who had changed the actual figures of money to be paid by check from USD 4,724 to USD 40,726. The case has been reported to the bank officials for action.

All financial records are managed by the Agresso software which provides timely reports and is accessible and transparent to anyone in need of information. The project funds are transferred from Oslo to the country office in Juba (upon approved requests). The country office in Juba has carried out some expenditure (mainly bulk purchases of materials and equipment, salaries and other operational costs) on behalf of the project area staff, but all was based on the approved project plans and budgets. The team found that all purchases follow the approved country logistics and procurement policies and reports are extracted along the same line.

NRC is aware of the high incidence of unethical practices and corruption in South Sudan. NRC staff members have been well oriented to the procedures and compliance with the Code of Conduct. However, some staff implied it is difficult to provide evidence of any wrongdoing due to weak legal machinery and to a fear of 'whistle-blowing' by people who have information or evidence.

Inflating quotation prices and changing or presenting fake invoices have also been experienced among staff and contractors. No evidence of this was provided for the school construction project in Aweil, but indications were provided during interview with finance and logistic managers in Juba. The Audit report 2011 indicates some gaps on *"Missing cash and outstanding working advances in Aweil"*. These are general findings on financial management and not specific for the school construction project in Aweil. But it indicates weaknesses in management's oversight function.

The Finance Manager said that NRC staff have experienced corrupt practices or attempts at corruption by some vendors/contractors seeking favours.

"We also get time to discuss about corruption and unethical practices surrounding our work during feedback sessions, but we need not only to continue talking, but demonstrating positive behaviors. For example, we have instructed the Logistics Officer in Juba to return a chair given to him as a present for the office by one of the suppliers after winning a tender for one of the projects. This will show others that NRC is a corruption-free agency in practice."

Source: Interview with Finance Manager, NRC Juba, 2012.

Our assessment of the application of the control systems indicates that regulations for procurement and storage of materials/equipment at warehouses are tightly observed at all levels. Procurement requests, tender processes, purchases, haulage or transportation and deliveries procedures are checked through Good Receiver Note (GRN) Way Bills, and verification of stock request forms at the construction sites. However, challenges have been noted in the low capacity of national staff (e.g. weak in undertaking packaging of delicate materials/equipment to be transported) which has led to breakage of items/goods. This has necessitated senior staff to carry out micro-management of the projects up to site levels.

Quality assurance of construction work for school infrastructure was done at site level, where NRC staff members were responsible for close supervision of the contractors. Assessment and follow-up was done at all stages of construction and corrective actions taken immediately whenever noted.

Community and beneficiary participation (teachers, parents through the PTA representatives and local leaders) has been well applied as a means to sensitise people, drawing common agreement and decisions on selection of construction site location, safety of construction materials and nomination of potential youth trainees.

The team also noted that community participation and contribution of labour and construction materials such as sand, water, and bricks in some schools have not been factored into the costs of the project. It was therefore not possible to establish a comparison of the actual contribution of the local communities (in monetary terms) as it was for NRC's contribution.

Some of the design components for the school infrastructure (for example the kitchen and store) do not demonstrate value for money. The designs of the kitchen and stores could have been done differently to allow the application of innovative and user-friendly technology for cooking, safe and hygienic storage of food and cooking facilities as well as setting a convenient eating place for pupils.

For the construction of schools, NRC provides a similar package of design for all areas identified for support, regardless of the location of the village and population of pupils in the villages. The "blanket design" for all schools may not be worth the investment in some areas. For example, in Warehel school with a small population of pupils some classrooms are not currently used, while in Maper-West the classrooms are overcrowded.

Assessment of the project implementation plans demonstrates that the project team has invested adequate time and resources to sensitise communities as a way of increasing their involvement and participation at all stages of the project implementation. A female respondent in Maper-west said that the idea of having a project to construct a school was a response of beneficiaries during a consultative forum in the community. She observed that they had learned a lot from the way NRC implemented school projects. A government official also acknowledged that the idea of involving communities is important, and will be replicated in other projects. "We should have involved communities more in other projects". (Interview with Acting Director of Planning and Budget, Ministry of Education, 2012)

5.2.4 Building synergies of the project with other actors

One of the activities defined in the project document was to "*improve coordination with other actors to avoid duplication*". (Project document SDFS1001; Shelter 2010). The leading actors in school construction are the Government, (Ministry of Education), UNICEF, German Agro-Action, and United Methodist Committee on Relief, Hope Agency for Relief and Development and AMUT⁴⁴.

⁴⁴ Unfortunately, we do not have the full name of this organisation.

The government in Aweil has established working clusters for partners aiming to guide and coordinate partners' plans and activities. NRC is a member and a chair of the Education Cluster. During telephone interviews, a ministry official observed that

“Every month, we host a coordination meeting, during which monthly plans of the partners are shared with a view to incorporating into Ministry plans. We do this because there are neglected counties that need to be given priority in the allocation of schools and resources. We want to move towards equitable distribution of resources.

Source: Director of Planning and Budget, Ministry of Education in Aweil, telephone interview, 14th October, 2012.)

However, during a visit to one of the schools (Warahel primary school) we observed a scenario where coordination of the two agencies, UNICEF and NRC, could have been improved. Both have constructed pupils' toilets regardless of the small number of pupils. Cost for the extra toilets could have been directed to other pressing needs such as text books, desks or other learning materials.

During FGD, NRC staff noted that projects in South Sudan function on an inter-relational manner, where the outputs and outcomes of the projects feed or link into each other. For example, some of the youth who were trained during the construction phase have been integrated into the Youth Education Pack (YEP) and are now working independently, attached to local contractors. Even after completion of the school construction project, NRC has continued working in the same location through the Accelerated Learning Programme, (ALP) and Food Security projects. The schools are used for learning, literacy upgrading through the Adult Education programme, training of inspectors and teacher-training.

It was however noted that while such synergy considerations have been a complement to the project, they may have led to creation of beneficiary's expectations for support and dependency on NRC for projects which have been handed over. For example, in Maper East primary school teachers and PTA members are still requesting NRC to meet the cost of repairs of damaged doors in the classrooms and toilets, even when it has been clearly stated in the handover notes that this responsibility now remains with the school and community.

The handover certificates and exit Memorandum of Understanding (MOU) between NRC and the local partner organisation or beneficiaries do not indicate any conditions and implications in case the project recipients fail to maintain or use the infrastructure for its intended objectives.⁴⁵

5.3 Conclusions and recommendations

5.3.5 Conclusions

All financial transactions for the school construction project are well documented in various financial records/systems, including in the Agresso system. Despite this, tracking the actual expenditure and finance records for the project is challenging, even for project officers at field level.

Accountability over the project resources is mainly donor driven and under the control of NRC. With the current set up of the project management, the local partners, including the

⁴⁵ For example, the Memorandum of Understanding regarding construction of school facilities, signed at the beginning of the project by representatives of the NRC, the Ministry of Education and the local community in Maper West, states that the Ministry of Education is responsible for maintenance of the facilities after completion. The School Handover Certificate, signed at handover, states that full responsibility for safety, use and maintenance is handed over to state government and the community. Neither document details consequences if such responsibility is not taken.

government have no direct influence over the NRC budget and expenditure. The local beneficiaries such as PTAs, teachers and pupils have no or very little idea about project costs. This may not build up the incentive for a demand-driven accountability (local PETS) from the beneficiaries.

Further, the fact that both the budget and detailed Bills of Quantity are not shared with the local partners and beneficiaries, leaves room for speculation and gossip over what has been going on in the project. Some beneficiaries interviewed are not convinced that the type of doors used for school toilets (a sheet of iron on a very simple wooden frame), are the actual specifications provided in the project proposal.

The omission of the local beneficiary's contribution in monetary terms has an implication on how the partners appreciate each other's role in the cooperation. Since their contribution has not been documented, local partners and even some project staff tend to value the partner who provides the cash part higher. We are of the opinion that this affects the sense of ownership and sustainability of project activities.

The project has been successfully implemented with all deliverables achieved, as outlined in the project document. The opinion of stakeholders is that the school infrastructure constructed is of good quality and meets the needs of the beneficiaries (pupils and teachers). The classrooms and toilets have been conveniently designed to allow access for all, including those with disability and having separate toilets for boys and girls. The challenge remains on the dependency culture. Beneficiaries and leaders have not demonstrated initiative to sustain and maintain the facilities in case of damages (e.g. broken doors in Maper West school left unrepaired).

The success of the project has on the one hand attracted more pupils to enroll in schools but in areas with high population density in suburban places such as Maper East, it has increased pressure on the few support facilities and learning materials. Children are squatting on the floors of overcrowded classrooms; books are not adequate and the few teachers are over-burdened. This has consequences for the quality of learning and is likely to create frustration among both beneficiaries and service providers.

School infrastructure constructed in villages with a relatively low population density and with low enrollment rate such as Warahel, is underutilised and demands unnecessary efforts for maintenance. Resources used for the additional set of toilets built by UNICEF could have been used for provision of other utilities such as desks, tables and chairs or books. Currently, the toilets built by UNICEF are also used by pupils, but are poorly maintained (not cleaned).

In our opinion, the design of the kitchen and store does not indicate good value for money. The kitchen floors are likely to break because of the heat when cooking with fire-wood directly on the floor, the health of the cooks is at risk because of poor ventilation and hygienic treatment of the food is not guaranteed.

NRC has a comprehensive financial and management control system to alert and give warning of any losses, deviations or any other malpractices. Apart from a few operational and management capacity challenges, some of which have already been noted in the audit report and the NRC South Sudan management, the school construction project funds were appropriately received and used for project purposes. With the Agresso software, it has been easy to share information and take remedial action on discrepancies where necessary.

Procurement of goods and services is an area which requires close attention by the management. It has been noted that corruption is major challenge in South Sudan, making procurement vulnerable to corrupt practices. However, NRC has developed strict control systems and rigorous check lists for procurement processes to help staff and management facilitate smooth and quick services that reduce the risk of corruption or malpractice.

5.3.6 Recommendations

NRC needs to enhance internal synergies with other projects within NRC and with other partner organisations to increase efficiency and maximise the use of resources invested in the project. One way of doing this is to indicate how the implementation and exit from one project may build on other projects or provide new insights from which the local partners such as government or local communities may learn and take on board new ideas when carrying out similar activities elsewhere. The construction of classrooms should be seen as a means to realise broader development outcomes and not to become an end objective in itself.

NRC should develop infrastructure designs which are flexible and adaptive to the reality on the ground as well as utilising creativity or technological innovations to reduce costs and protect the environment. For example, the current kitchen/store could have been creatively designed to allow the use of environment-friendly cooking stoves (to save energy) and to create a healthy food preparation environment.

Another example would be to base the school construction on the immediate needs of the beneficiaries and the location instead of using the same design in all locations (8 classrooms, toilets, water and kitchen). The project team must take cautious steps to ensure that any decision of what type of infrastructure to put in place is backed by government support and with well-researched, reliable data of the area and beneficiaries concerned.

It is also necessary to improve information-sharing mechanisms to ensure that project budgets and expenditure on any public goods and services are open and accessible to all key stakeholders (relevant government ministries, local leaders and PTAs). This includes sharing of the periodic expenditure progress reports and evaluation reports with relevant government departments and communities (i.e. accountability to beneficiaries).

The sharing of budget information can build the awareness of local partners to appreciate their own capacity and support them to gradually take on some of the basic financial and material management responsibilities of the project themselves. In this way NRC will have set an example of transparent practices, also expected from the government and other stakeholders.

When working with communities, NRC may consider adapting some existing monitoring tools and accountability mechanisms, and initiate a programme to improve the capacity of relevant actors. Using local systems for accountability will give confidence to local leaders to use them since they give them mandate and power.

The handover certificates and exit Memorandum of Understanding (MOU) between NRC and the local partner organisation or beneficiaries need to indicate some conditional implications in case the recipient fails to maintain or use the infrastructure for its intended objectives. NRC may also consider putting aside a contingency maintenance budget for a limited period after handing over the project. The fund could be used for raising the capacity of the PTAs and schools management teams in operation and maintenance practices and culture.

Annex 1a: Data collection tools Pakistan

Project Staff-Field Level-NFI in Jolazai

Questionnaire Guide: Tracking the flow of funds/distribution of NFI Items

Name of the project: PKFK1102: NFI Items Jalozi: Date _____

1. What were the reasons/rationale for starting up the NFI project?
 2. How were the needs of the beneficiaries identified? (availability of baseline data)
 3. How did the project team involve the communities in the planning and distribution of the NFI items?
 4. What type of NFI items were distributed to the beneficiaries?
 5. What are the criteria for the distribution of the NFI items?
 6. What criteria were used to distribute the NFI items (and mobile phones)?
 7. Were the distribution criteria followed as planned? If not what were the problems?
 8. Do you have a system of tracking if the project was implemented as planned?
 9. What information do you receive from the project staff? (e.g. budgets, reports etc.)
 10. Are you satisfied with the information you received? If not what other information would you have preferred to receive?
 11. How do you collect views/complaints from the beneficiaries and provide feedback?
 12. Have you received any training from NRC?
 13. If not what type of training would you have preferred?
-

Community Score Cards for NFI

Questionnaire Guide 2: Using Citizen/Community Report Cards

Project: PKFK1102: Distribution of NFI-Jalozai

Respondents: Committee members

Name of person interviewed _____ Sex: _____ Age: _____

Name of interviewer: _____ Date: _____

1. Participation/involvement in the project:

- a) Were you or other members in this community consulted to give suggestions about your needs for support from the project?
- b) Were the suggestions about your need accommodated in the project?
- c) Were you informed about the NFI items to be distributed to the beneficiaries?
- d) Do you have forums where beneficiaries discuss issues about the project support? What at these forums? Who organises them?

2. Satisfaction with goods/services/products:

- a) Did the assistance/NFI input you received correspond to your needs?
- b) Are you satisfied with the relevance and quality of the NFI items provided to you?
- c) What other NFI input/support you would have preferred to receive from the project?
- d) Was the distribution done in a fair and open manner transparent to all? Yes/No
- e) If not what could have been not done better?
- f) What are the most significant changes/improvements the NFI assistance has brought to you?
- g) What negative effects have you experienced after receiving this assistance?

3. Capacity Development

- a) Have you been trained how to use/maintain the NFI items you received?
- b) If not what would you have preferred to be trained on?
- c) What has been done to help you to address these capacity gaps?

4. Value for money (worthiness of the investment)

- a) In your opinion, were the NFI items worth the investment?
- b) If not give reasons/explanations

5. Distribution of Mobile Phones

- a) Were you consulted before being given a mobile phone?
- b) Who consulted you?
- c) Has the mobile phone been useful to you?
- d) If yes, explain how
- e) If not give reasons
- f) Are there people you think could have been given priority to get the phone but did not?
- g) If yes, who are they?
- h) Would you recommend a mobile phone to be part of the NFI kit in future?

Community Score Cards for Mobile Phone

Questionnaire Guide 2: Using Citizen/Community Report Cards

Project: PKFK 1102: Distribution of Mobile Phones-Jalozai

Respondents: Community/Beneficiaries

Name of person interviewed _____ Sex: _____ Age: _____

Name of interviewer: _____ Date: _____

1. Distribution of Mobile Phones

- i) Were you consulted before being given a mobile phone?
- j) Who consulted you?
- k) Has the mobile phone been useful to you?
- l) If yes, explain how
- m) If not give reasons
- n) Are there people you think could have been given priority to get the phone but did not?
- o) If yes, who are they?
- p) How do you maintain the costs of the mobile phone? (air time)
- q) Would you recommend a mobile phone to be part of the NFI kit in future?

IDP Committee-Tents Project

Questionnaire Guide: Tracking the flow of funds/distribution of NFI Items

Name of the project PKFK 1102: Tents : Date _____

Composition of the Elders Committee

| | Name | Sex | Position in the committee |
|---|------|-----|---------------------------|
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| | | | |

1. How was the IDP committee selected/organised? (criteria used)
2. What are the functions of the IDP committee?
3. How was the committee involved in planning the distribution of the NFI items to the beneficiaries?

4. What are the criteria for the distribution of the tents?
5. Was the committee members involved in setting the criteria?
6. Are you satisfied by the way these tents were distributed?
7. Were the distribution criteria followed as planned?
8. If not what were the problems?
9. Do you have a system of tracking if the project was implemented as planned?
10. What information do you receive from the project staff? (e.g. budgets, reports etc.)
11. Are you satisfied with the information you received? If not what other information would you have preferred to receive?
12. How do you collect views/complaints from the beneficiaries and provide feedback?
13. Have you received any training from NRC?
14. If not what type of training would you have preferred?

Local Committee-Jolazai

Questionnaire Guide: Tracking the flow of funds/distribution of NFI Items

Name of the project PKFK 1102: NFI Items Jaloza: Date _____

Composition of the Elders Committee

| | Name | Sex | Position in the committee |
|---|------|-----|---------------------------|
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| | | | |

1. How was the committee selected/organised? (criteria used)
2. What are the functions of the local committee?
3. How was the committee involved in planning the distribution of the NFI items to the beneficiaries?
4. What type of NFI items were distributed in your areas?
5. What are the criteria for the distribution of the NFI items?
6. Was the committee involved in setting the criteria?
7. Are you satisfied by the way these NFI materials were distributed?
8. Were the distribution criteria followed as planned?
9. If not what were the problems?
10. Do you have a system of tracking if the project was implemented as planned?
11. What information do you receive from the project staff? (e.g. budgets, reports etc.)
12. Are you satisfied with the information you received? If not what other information would you have preferred to receive?
13. How do you collect views/complaints from the beneficiaries and provide feedback?
14. Have you received any training from NRC?
15. If not what type of training would you have preferred?

Community Score Cards for Tents Project

Questionnaire Guide 2: Using Citizen/Community Report Cards

Project: 1102: Distribution of Tents-

Respondents: Committee members

Name of person interviewed _____ Sex: _____ Age: _____

Name of interviewer: _____ Date: _____

1. Participation/involvement in the project:

- e) Were you or other members in this community consulted to give suggestions about the tents?
- f) What suggestions or requests did you provide to the project team?
- g) Were the suggestions about your need accommodated in the project?
- h) How many tents were distributed to the community?

2. Satisfaction with goods/services/products:

- h) Are you satisfied with the relevance and quality of the tents provided to you?
- i) Are all the tents being used as was intended?
- j) Was the distribution of the tents done in a fair and open manner transparent to all?
- k) If not what could have been not done better?
- l) What are the most significant changes/improvements the tents have brought to you?
- m) What negative effects have you experienced after receiving this assistance?
- n) What could have been done differently?

3. Capacity Development

- d) Have you been trained how to use/maintain the tents?
- e) If not what would you have liked to be trained on?
- f) What has been done to help you to address these capacity gaps?

4. Any other suggestions for improvement of the project

Annex 1b: Data collection tools Somalia

QUESTIONNAIRE GUIDE FOR FOCUSED GROUP DISCUSSION WITH IDP COMMITTEE MEMBERS

Name of IDP Camp _____ Settlement: _____

Names of respondents Sex, position in the committee, duration in the committee and duration of stay at the camp/settlement

| | | |
|---|--|--|
| 1 | Participation/involvement of committee | <p>a) How were the members of IDP committee selected? (Appointed by project staff, Appointed by government (municipal leaders or nominated by community in the settlement?)</p> <p>b) How is the committee involved in the shelter project?</p> <p>c) Are you satisfied by the way the committee was involved in the project implementation?</p> <p>d) If not explain the reasons</p> |
| 2 | Project deliverables- quantity, quality (make reference to the log-frame for 2010) | <p>a) Was the committee consulted by the project staff in determining the needs or requirements of the community when constructing the shelters?</p> <p>b) Are there other major needs/expectations related with shelter that have not being addressed?</p> <p>c) Are you satisfied with the quality of work and services to meet the long term needs of the community?</p> <p>d) Did the project accomplish all the outputs as stated in the project document?</p> |
| 3 | Criteria/guidelines for allocation of shelter | e) Were the criteria for the selection and allocation of the shelters fair and transparent/open to all community members? If not please explain |
| 4 | Project management and control systems) | <p>a) To what extent was the committee involved in monitoring project funds and materials?</p> <p>b) How effective were the control systems/procedures to prevent possible leakages, diversion of funds, misappropriation etc?</p> <p>c) Did the project staff provide budget information (expenditure reports) to the committees?</p> <p>d) Are you satisfied with the information provided?</p> <p>e) Does the IDP committee have own procedure and control systems?</p> |
| 5 | Sustainability of the shelter project | a) Did the project provide training |

QUESTIONNAIRE GUIDE FOR IDP COMMUNITY MEMBERS

Name of IDP Camp _____

Names of respondent: _____ Sex: _____

Duration of Stay at the camp: From _____ to _____

Date of interview: _____

Name of Enumerator: _____ Position in the community

To interview at least 100 members from the IDPs-(at least 50 women and 50 men (pay special attention to the youth, the elderly, people and with disability)

| | |
|---|---|
| Participation/involvement of beneficiaries | e) Were you consulted to express your most pressing needs prior to the project inception? A. Yes B. No |
| | Were the criteria for selection/allocation of the shelters clear/transparent and shared to the community members (IDPs)? A. Yes B. No |
| Satisfaction with support services | f) Do the services you are receiving correspond to your needs/expectations? A. Yes B. No |
| | g) Did you get a chance/space to discuss your needs/intentions with the project staff? |
| | h) If not how were your needs/concerns communicated to the project staff? |
| | i) Do you have other major needs/expectations related with shelter that have not being addressed? A. Yes B. No |
| | j) If yes what are the need? |
| | |
| | k) Has the information you received been helpful to guide you to realize your future intentions? A. Yes B. No |
| Criteria/guidelines for allocation of shelter | l) Were the criteria for the selection and allocation of the shelters fair and transparent/open to all community members? C. Yes, D. No |
| | m) If not please explain |
| | h) Give recommendations for improving such project in future |

Annex 1c: Data collection tools South Sudan

Questionnaire Guide 1: Tracking Fund Disbursement and Utilization-Follow the Money

Name of school: _____

Name/contacts of Headmaster _____ Sex _____

Name/contacts of interviewer _____

1. Did the school get a copy of the plan and budget of the school construction?
 - a) Yes
 - b) No
 - c) I don't know
2. Did the school receive any funds from the project office?
 - a) Yes
 - b) No
 - c) I don't know

If yes please fill in the following table

| | Purpose/Activity | Budgeted amount in (plan) | Amount received | Difference | Amount spent at school | Balance |
|--|------------------|---------------------------|-----------------|------------|------------------------|---------|
| | | | | | | |
| | | | | | | |

3. Record of building materials sent/received at school

| | Type of materials | Received (units) | Used (units) | Balance (units) |
|---|-------------------|------------------|--------------|-----------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |

4. Was the School and/or Committee/Parent Teacher Association involved in the design and implementation of the project?
 - a) Yes
 - b) No
 - c) I don't know
5. Did you receive any information or feedback (progress reports, expenditure reports etc) regarding the school construction project?
 - a) Yes
 - b) No
 - c) I don't know
6. Are you aware of any practices/conduct of corruption, misappropriation of project funds and materials?
 - a) Yes
 - b) No
 - c) I don't know
7. In your opinion, what could have been done differently to implement the project?

Questionnaire Guide 2: Using Citizen/Community Report Cards

Project: SDFS 1001: School Construction-South Sudan (Aweil)

Respondents: Pupils, parents, teachers, and local council leaders)

Name of person interviewed _____ Sex: _____ Age: _____

Position: _____

Name of interviewer: _____

Date of interview: _____

1. Participation/involvement in the project:

- i) Was the community (parents, teachers and pupils) involved in the project design, implementation?

- j) Did you contribute ideas/suggestions on how the school construction project can accommodate your needs?
- Yes
 - No
 - Was not asked
- k) Were your suggestions/ideas accommodated in the project?
- Yes
 - No
 - I don't know
- l) What mechanisms approaches were used by the project to involve stakeholders and beneficiaries?
- Consultative meetings
 - Sharing of information through reports
 - Invitation to visit projects
 - Others

2. Satisfaction with goods/services/products:

- o) To what extent are you satisfied with the project deliverables?
- Highly satisfied
 - Satisfied
 - Not satisfied
- p) Is the project relevant to the needs of the different groups of beneficiaries (e.g. girls, pupils/teachers with disability)
- Yes
 - No
 - I don't know

If no explain which group was not considered?

- q) Quality of good/services/products

Are you satisfied with the quality of work done?

- Yes
- No
- I am not sure

If not please explain what could have been improved or done better

- r) Are there systems/procedures of control, verification and quality assurance at community/school level?

- Yes
- No
- I don't know

- s) If yes, are the systems/procedures followed and enforced

- Yes
- No
- I don't know

3. Value for money (worthiness of the investment)

- t) In your opinion, was the money put into the project worth the investment?

- Yes
- No
- I don't know

If not give reasons/explanations

4. Any suggestions for improvement of the project

Questionnaire Guide 1: Tracking Fund Disbursement and Utilization-Follow the Money

Project Name/Code: _____ **Activity** _____ **Donor:** _____

Implementation Period/Year: 2010/11:

Name of school _____ **Year Started** _____

Name of Headmaster _____

Current School Data (2012)

1. Teachers

| Teachers | Number | Teachers with disability |
|----------|--------|--------------------------|
| Female | | |
| Male | | |
| Total | | |

2. School Infrastructure

| | Needed | Actual | Difference |
|----------------------|--------|--------|------------|
| Permanent Classrooms | | | |
| Temporary classrooms | | | |
| Teacher's Houses | | | |
| Toilets | | | |
| Others | | | |

3. Did the school get a copy of the plan and budget of the school construction?

- d) Yes
- e) No
- f) I don't know

4. Did the school receive any funds from the project office?

- d) Yes
- e) No
- f) I don't know

If yes please fill in the following table

| Purpose/Activity | Budgeted amount in (plan) | Amount received | Difference | Amount spent at school | Balance |
|------------------|---------------------------|-----------------|------------|------------------------|---------|
| | | | | | |
| | | | | | |

5. Did the school receive any building materials for construction of classroom?

If yes please fill the table below.

| Type of materials | Amount Received(unit) | Used (unit) | Balance (unit) |
|-------------------|-----------------------|-------------|----------------|
| 1 | | | |
| 2 | | | |
| 3 | | | |

Questionnaire Guide 1: Tracking Fund Disbursement and Utilization-Follow the Money

Project Name/Code: _____ Activity _____ Donor: _____

Implementation Period/Year: 2010/11:

| Program/Activity | Approved Budget (Oslo) | Total transfer to NRC-Juba | Total expenditure NRC-Juba | Total transfer Aweil | Total expenditure Aweil | Balance |
|------------------|------------------------|----------------------------|----------------------------|----------------------|-------------------------|---------|
| 1.0 | | | | | | |
| | | | | | | |

Annex 2a: Supporting documentation Pakistan

Internal documents the team has had access to, Pakistan

NRC-145924 - PKFM1102 MFA Proposal to donor.doc
NRC-145925 - PKFM1102 LFA.doc
NMFA - PKFM1102 final report (2).doc
Standard Basic Selection Criteria for NRC project (2011)
Disaggregated project activity for PKFP 1102-NFI and Mobile phone
NMFA - PKFM1102 Final report
NMFA - PKFM1102 final report (2)
COMMENTS TO FINANCIAL REPORT
NRC-145924 - PKFM1102 MFA Proposal to donor
NRC-145925 - PKFM1102 LFA
PAKISTAN,_LOGISTICS_INFRASTRUCTURE_MAP,_23_MAY_2011

Pakistan Procurement Authorisation Process

1. Procurement Checklist
2. Tender Notice
3. Client Tender Application
4. Tender opening Record
5. Purchase Order
6. Goods Receiver Note
7. Stock request form
8. Quality Check

Addendum to Contract

Dispatch Authorization memo

Tax exemption certificate

Way Bill

Financial Reports:

Financial audit of Project PKFM1102 including observations and management's responses.

Project Audit PKFM 1102

Financial report PKFM1102

Management Letter PKFM1102(1)

PKFK1102 transactions

PKFM1102 NFIs, Mobiles

PKFM1102 Transaction Report

Project Audit PKFM 1102

PS 20201109 20(256722).xls(1)

Transaction Report 2

Work Status Pakistan Nowsehra permanent shelter

Job descriptions for Finance Staff:

Deputy Finance and Administration Manager

Finance Assistant-Archive

Finance Assistant-cash

Finance Assistant- Banking

Finance Assistant support to field

Finance Coordinator

Finance Officer- Agresso

Finance Officer Banking

Finance Officer Data control

Finance Officer-Taxation

Attachments 20121117

Standard beneficiary selection criteria
 Summerised NFI kits
 Winterised NFI kits
 NRC-145924 – PKFM1102 MFA Proposal to donor
 NRC-145924 – PKFM1102 LFA
 PKFM-1102 NFIs and Mobiles, distribution lists

Monitoring tools

Addendum to Contract
 Client Tender Application
 Dispatch Authorization memo
 Goods Receiver Note
 Standard Beneficiary selection criteria for NRC projects
 Monitoring of the NFI Distributions

List of NFI kits contents (Pakistan)

Summerised NFI kits

| S# | Item | Technical Specifications | Quantity |
|-----------|-----------------------------------|---|-----------------|
| 1 | Jerrycan 20L | Food-grade plastic | 1 |
| 2 | Bucket with handle 10L | Food-grade plastic | 1 |
| 3 | Metal cooking pot with lid 5L | Stainless steel | 1 |
| 4 | Metal cooking pot with lid 4L | Stainless steel | 1 |
| 5 | Metal cooking pot with lid 3L | Stainless steel | 1 |
| 6 | Metal dinner plate 20 cm diameter | Stainless steel | 6 |
| 7 | Metal cup 0.3 L | Stainless steel | 6 |
| 8 | Wooden cooking spoon 30 cm long | Hardwood, handle diameter minimum 10 mm | 1 |
| 9 | Bed sheet | Cotton, Single size 5' x 7' | 2 |
| 10 | Sleeping Mat | Plastic, double size 6' x 7' | 2 |
| 11 | Dettol Soap Bar | 115 g | 10 |
| 12 | Mosquito Net (Permethrym Treated) | 2m x 1.5m | 2 |
| 13 | Latrine jug (Loota) | Plastic with handle | 1 |
| 14 | Cotton Sanitary | Flannel, 2m x 1.5m, 170-180 g/sqm | 1 |
| 15 | Water cooler 19L | Food-grade plastic | 1 |

Winterised NFI kits

| No. | Item | No. | Item |
|------------|----------------------------------|------------|--------------------------|
| 1 | Plastic Jerry can 20L, | 10 | Cotton Sanitary, |
| 2 | Plastic bucket with handle 10L, | 11 | Latrine Jug (Loota), |
| 3 | Metal cooking pot 5L with lid, | 12 | Quilts Single, |
| 4 | Metal dinner plate 20cm diameter | 13 | Blankets Single, |
| 5 | Metal cup 0.3L | 14 | Socks (adults size), |
| 6 | Wooden cooking spoon, | 15 | Socks (child size), |
| 7 | Bed sheet, Single size, | 16 | Shawls (Adult size), |
| 8 | Sleeping mat, Double size, | 17 | Sweaters (Adults size), |
| 9 | Dettol Soap Bar, | 18 | Sweaters (child size). |

Annex 2b: Supporting documentation Somalia

Documents reviewed

SOFM1103 SOFS1011 Proposal to Donor (223881)
NRC 2011 Somaliland Quarterly Report Q3 2011
NRC-139007 - SOFS1011 LFA
Somaliland selection of PETS projects updated 20120925
Update of the Shelter Construction Report since 2012
List of Monitoring tools for NRC Somaliland
PETS - SOFS1011 transactions
Updated Somaliland Organogram - Sept. 2012
PETS - SOFS1011 transactions
Somaliland Shelter School Construction Grants Since 2010
Budget Tracking -SOFS1011 Burao
SOFS1011 First P-Info Budget (227458)
SOFS1011 detailed transactions list
SOFM1003 SOFS1003 SC Shelter 20100218 (199358)
SOFM1003 SOFS1003 Annex 2 SC LFA Shelter.doc (199228)
SOFM1003 (KEFM1003) NMFA Final Report
SL Quarterly Report Q3 2011
NRC-150738 - 6XFM1003 SOFM1003 Somalia Annual Progress Report HAPPDA
NRC 2012 Project Tracker Somalia Updated June 2012
Combined HoA Q1 report final
6XFM1003 Submitted Annual progress report 2010 Framework Agreement NMFA 28 Feb. 2011 (235437)
2011 EFSD Matrix
6XFM1003 HAPPDA Progress Report 2011 NMFA - Final, sent to donor (268308)
SOFS1011 SOFM1003 6XFM1003 Addendum to HAPPDA (230999)
487626e10 Map of Somalia IDPs
Project Tracker Somalia Updated June 2012
Somaliland shelter and school construction output updated 20120924
Somaliland shelter grants since 2010 updated 120920
Somaliland Shelter School Construction Grants Since 2010
SOFS1101
SOFM1101 (Controller Christine Nilsson)
SOFM1101 Final Report Somaliland - Submitted to Oslo 30.08.12.doc (287910) (Controller Christine Nilsson)
SOFM1101 SOFS1101 School Construction Budget (226752)
SOFS1101 SOFM1101 Somaliland School Construction Revised (260875)
SOFS1101 SOFM1101 Somaliland School Construction Revised (260876)
SOFS1101 SOFM1101 Somaliland School Construction Revised (260877)
SOFS1101 SOFM1101 Somaliland School Construction Revised (260878)
Burao-Monitoring and Evaluation Tools
Annex 1 M&E Indicator Matrix (updated) SOFS1206 UNHCR
Annex 2 Detailed Implementation Plan SOFS1206 UNHCR
Annex 3 Procurement Plan 2012 (2) SOFS1206 UNHCR
Annex 4 Beneficiary Registration Format
Annex 5 Daily Permanent-shelters CHECK LIST
Annex 6 Weekly Shelter Monitoring tool

Annex 7 Monthly Risk Monitoring tool
Annex 8 Post Distribution Monitoring (PDM) Form
Annex 9 PDM Data entry form
Annex 10 Format for weekly sitreps
Annex 11 Weekly Output Reporting Format
Annex 12 Quarterly Report Format
Annex 13 Half-yearly Protection partners Monitoring form
Semi-Permanent Shelter
UNHCR SOFS1206 M&E Implementation Plan Permanent Shelters

Annex 2c: Supporting documentation South Sudan

Documents reviewed, South Sudan

Financial Handbook Sudan
Monitoring tools for School Construction
NRC MoU regarding construction of school facilities
NRC School Handover Certificate
SDFL1001 ICLA NBeG Danida Proposal (224051)
SDFM1001 SDFL1002 Proposal 30.11.2009 (198516)
SDFM1101 SDFK1101 NMFA Proposal Food Security in NBeG (240177)
SDFM1101 SDFS1102 NMFA Proposal Emergency Shelter-April 14 (240338)
SDFM1102 SDFK1102 SIDA Proposal Food Security in NBeG - South Sudan - DRAFT (228169)
SDFM1102 SDFT1101 SIDA Education Proposal 2011 FINAL 02 02 2011.doc (233055)
SDFM1104 NRC OFDA Cost Budget Proposal 16.03.2011 (237444)
SDFM1104 NRC OFDA Program Proposal 16.03.2011 (237441)
SDFM1204 Project Proposal Danida (283500)
SDFS1001 Signed Agreement (216303)
NRC-139006 - SOFS1011 Proposal to Donor 24 Nov 2010
SDFS1001 Shelter Narrative Proposal & LFA - final (202864)
SDFS1201 Gap Shelter Proposal logframe (284224)
SDFS1001 P-Info 16 Dec 09 (215837)
SDFS1001 revised P-Info 13.09.11 (L)(254051)
SDFS1001 Revised Budget sent to Norad (L)(254122)
SDFS 1001 transactions list
Stock Report - NRC Aweil -August- 2012
Financial Reports/Records
SDFS1001 - Revised Budget (15 September 2011)
SDFS1001 revised P-Info 13 09 11 (L)(254051)
Project Summary SD 201113
Annex 4 NRC Sudan procurement flowchart
Annex 5 Bank Signatories list
Signed Financial Statement
Progress Reports
Enrolment 2010 – 2012 in schools constructed
NRC 2010 Quarterly Country Program Report Sudan Q1 2011
NRC 2010 Quarterly Country Program Report Sudan Q2 2010
NRC 2010 Quarterly Country Program Report Sudan Q3 2010
NRC 2011 Quarterly Country Program Report Sudan Q2 2011
NRC 2011 Quarterly Country Program Report Sudan Q4 2010
NRC 2012 Quarterly Country Program Report Sudan Q4 2011

Annex 3: List of enumerators and of persons interviewed

Field Enumerators for the PETS:

| PAKISTAN: | SOUTH SUDAN: | SOMALIA |
|--|--|--|
| <ul style="list-style-type: none"> • Muhammad Huda (Male) • Ajmal Khan (Male) • Suleiman Khan (Male) • Ismart Aral (Female) • Noursheen Khurshid (Female) | <ul style="list-style-type: none"> • William Tong Atak (Male) • Atak Deng Atak (Male) • Piol Lueth Agany (Male) | <ul style="list-style-type: none"> • Ahmed Jama Hussein (Male) • Omar Yusuf Hussein (Male) • Abdirahman Awil Faraah (Male) • Muna Yusuf Hassan (Female) • Saynab Bashir Libah (Female) • Mohamed Ali Farah (interpreter/supervisor of enumerators) |

Interviews:

The reader will note that names of beneficiaries are not presented here. We choose not to present them as we are uncertain of possible contextual security implications.

| Respondents-Pakistan | Male | Female | Total |
|--|-------------------------------|-----------|------------|
| NRC Staff: Peshawar Office | 8 | 2 | 10 |
| Ibrahim Yar Muhamad | PDU Coordinator | Male | |
| Israr Ahmad | Deputy Finance Manager | Male | |
| Ayaz ur Rehman | Finance Officer-Bank payments | Male | |
| Sajid Sarwar | Finance Officer-Data control | Male | |
| Tehmina Awan | Finance Assistant-Cash | Female | |
| Asad Jan | Finance Assistant - Field | Male | |
| Mohammad Hayat | Finance Officer | Male | |
| Sadia Rani | ICLA Program Officer | Female | |
| Abid Ali | Finance Assistant- Archives | Male | |
| Hassan Manzoor | Finance Officer-Agresso | Male | |
| NRC Distribution officers: Jalozei Camp | 6 | 0 | 6 |
| Shahid Rehman | Distribution Officer | Male | |
| Amjad Khattak | Distribution Officer | Male | |
| Imtiaz Ahmad | Distribution Assistant | Male | |
| Shukaib Raz | Distribution Assistant | Male | |
| Changaiz | Distribution Assistant | Male | |
| Wajes Ahmad | Distribution Assistant | Male | |
| IDPs in Bajaur Agency, Zorbandar village | 25 | 0 | 25 |
| IDPs in Bajaur Agency, Delay village | 18 | 0 | 18 |
| IDPs in Rashakay village | 22 | 0 | 22 |
| IDPs in Jalozei Camp | 45 | 22 | 67 |
| IDP Committee members (elders council Jalozei) | 18 | 0 | 18 |
| Most Vulnerable Group: IDPs with disabilities | 14 | 0 | 14 |
| Total Beneficiary Respondents | 142 | 22 | 164 |
| Total Respondents | 156 | 24 | 180 |

| List of Respondents, Somalia | | | Male | Female | Total |
|--|--|------|-----------|------------|------------|
| Beneficiaries | | | | | |
| Individual Interviews - Koorsaar Settlement | | | 25 | 82 | 107 |
| Individual Interviews - Aden Suleiman | | | 32 | 76 | 108 |
| IDP Committee interviews - Aden Suleiman | | | 7 | 2 | 9 |
| IDP Committee interviews - Koorsaar Settlement | | | 8 | 3 | 11 |
| Total Beneficiaries | | | 72 | 163 | 235 |
| Local authorities' representatives | | | | | |
| Abdo Ayir, Governor, Togdheer Regional Authority | | | 1 | 0 | 1 |
| Project Staff | | | | | |
| Office Staff – Hargeisa | | | 5 | 0 | 5 |
| Boisy William | Field Office Coordinator, Hargeisa | Male | | | |
| Steven Mutisya | Shelter Project manager, Hargeisa | Male | | | |
| Mohamed | M & E Officer, Hargeisa | Male | | | |
| Jama Yusuf | Accountant, Hargeisa | Male | | | |
| Mamadou Madioir Diallo | Finance Manager (visiting from Nairobi) | Male | | | |
| Field Office Staff – Burao | | | 6 | 0 | 6 |
| Ibrahim Osman Ismail | Head of sub-office Burao | Male | | | |
| Daud Ismail Abdi | Construction officer-shelter and WASH, Burao | Male | | | |
| Sharmaake Muse Yusuf | M & E assistant, Burao | Male | | | |
| Mustafa Hassan Ahmed | Food Security and Livelihood officer, Burao | Male | | | |
| Hamse Abdurrahman | Logistics officer, Burao | Male | | | |
| Muse Abdi Ahmed | Finance officer, Burao | Male | | | |
| Total NRC staff | | | 11 | 0 | 11 |
| Total Respondents | | | 84 | 163 | 247 |

| List of Respondents South Sudan | | | |
|--|--|---------------|--------------|
| Respondent group | Male | Female | Total |
| NRC Staff | | | |
| NRC Staff Juba and Aweil | | | |
| | 7 | 1 | 8 |
| Beatriz Satizabal (Juba) | Finance Manager | F | |
| Nassrelain Eltigani | Roving Logistic Coordinator | M | |
| Danyiel, Taillon | Shelter Manager, Acting Area Manager, Aweil | M | |
| Kenyan | Programme officer Shelter | M | |
| Deng Mangok; | Logistic supervisor | M | |
| Samwel Kuol Mawien | Ware house officer | M | |
| Joseph Wol Agorang | Procurement officer | M | |
| Joseph Deng, | Finance officer, Aweil | M | |
| Government Representatives | | | |
| | 2 | 0 | 2 |
| Akok Ngor Kuay | Acting DGI-SMOEGET/NBSG | M | |
| Jamesco Deng Deng | Director of Planning and Budget, Ministry of Education, Aweil. | M | |
| TIARALIET PRIMARY SCHOOL | | | |
| | Male | Female | Total |
| Teachers | 3 | 0 | 3 |
| Parents and Teacher Parent Association | 6 | 1 | 7 |
| Pupils | 21 | 10 | 31 |
| Total | 30 | 11 | 41 |
| WARAHER PRIMARY SCHOOL⁴⁶ | | | |
| Teachers | 3 | 0 | 3 |
| Parents and Teacher Parent Association | 6 | 5 | 11 |
| Pupils | 16 | 4 | 20 |
| Total | 25 | 9 | 34 |
| MAPER WEST PRIMARY SCHOOL | | | |
| Teachers | 1 | 1 | 2 |
| Parents and Teacher Parent Association | 7 | 5 | 12 |
| Pupils | 23 | 12 | 35 |
| Total | 31 | 18 | 49 |
| Total Beneficiary Respondents | 88 | 38 | 126 |
| Total Respondents | 94 | 39 | 133 |

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