

Yobe State Government



Report on Establishment and Workforce Planning Ministry of Finance

June 2014

Table of Contents

Executive Summary	4
Section 1: Introduction	6
Background.....	6
Purpose of, and Justification for, the Establishment and Workforce Planning in MoF	6
Section 2: Methodological Approach	7
Section 3: Establishment Planning: Results and Analysis	9
Department of Final Accounts	9
Treasury Department	12
Job Descriptions.....	14
Section 4: Workforce Planning: Results and Analysis	15
Personnel (Admin) Department	15
Finance and Supplies Department (Stores Cadre)	16
Finance and Supplies Department (Accounts Cadre)	16
Treasury Department (Officers' Cadre)	17
Treasury Department (Other Cadres).....	18
Final Accounts Department	19
Computer Services Department	19
Section 5: Recommendations and Next Steps	20
Annex 1: Establishment Planning Template	21
Annex 2: Job Description Template.....	22
Annex 3: Workforce Planning Template 1	23
Annex 4: Workforce Planning Template 2	24

Abbreviations and acronyms

CBC	Cash Book Collection
CP	Corporate Planning
DFID	Department for International Development
HE	His Excellency, The Governor
HoS	Head of Service
ICT	Information and Communication Technology
JD	Job Description
MDAs	Ministries, Departments and Agencies
MoF	Ministry of Finance
MTO	Medium Term Objective
OHoS	Office of the Head of Service
PS	Permanent Secretary
PSM	Public Service Management
SPARC	State Partnership Accountability, Responsiveness and Capability
YBSG	Yobe State Government

Executive Summary

Short summary

This report presents the outcome of the Establishment and Workforce Planning exercise of the Ministry of Finance (MoF), Yobe State which was started in March 2014 and completed in June 2014. This Establishment and Workforce Planning is part of the on-going Corporate Planning (CP) process in Yobe State public service. The Establishment plan first defined the approved posts available in the MoF, while the Workforce plan thereafter made judgement about putting the right people into the posts. This report further outlines the processes followed and provides the details of the results embodying specific decisions on retaining, deploying and retraining staff among others.

Full summary

The Establishment and Workforce Planning exercise carried out in the Ministry of Finance (MoF), constitutes part of the on-going Corporate Planning (CP) process in Yobe State public service. The exercise commenced in March 2014 and ended in June 2014. The Establishment plan first defined the approved posts available in the MoF, and thereafter the Workforce Plan made judgement on putting the right people into the posts. This report further outlines the processes followed and provides the details of the results embodying specific decisions that have to do with retaining, deploying, recruiting or retraining of staff among others.

The Establishment and Workforce Planning exercise was accomplished in two participatory workshops held in March 2014 and June 2014. The workshops were made up of Department for International Development (DFID) State Partnership for Accountability, Responsiveness and Capability (SPARC) consultants and the Yobe State Government (YBSG) Public Service Management (PSM) Core Group with the Permanent Secretary (PS) MoF playing the leading role of supplying the relevant information for the planning. The Establishment Plan defined the posts needed with relevant justifications. A Job Description (JD) template and a process for preparing and then validating the JDs were then agreed. Then the Workforce planning exercise followed with detailed staff profiles necessary for making the right judgement on putting staff into the available posts. In carrying out these planning activities, two templates were developed and used to guide the participants through a process.

Following the successful structural review of the MoF accomplished earlier, specific detailed deployment recommendations of the Workforce Plan were made for the staff in five departments of the ministry. First in the Personnel (Admin) Department, 45.3% of the staff are to be retained in their posts, while 52.3% are not required. There was however no outright decision on the fate of 2.4% of the staff. Secondly, in the Department of Finance and Supplies (Store Cadre), 100% of the staff are to be retained, while in the Accounts Cadre, 20% are to be retained, with 50% to be retrained, and 30% already under-going training. Thirdly, in the Treasury Department (Officers Cadre), 89% of the staff are to be retained with an anticipation of an additional (new) staff constituting 11%. However, for the other cadres in this same department, 100% of the staff are to be retained. Fourthly, in the Final Accounts Department, 100% of the staff are also to be retained. And finally, in the Computer Services Department, 8% of the staff are to be retained, while 92% are to be retrained. On the whole, the high level of retention of staff recorded across the departments has to do perhaps with the existing level of professionalism and training already acquired by majority of the staff even though there are still need for training and retraining. The exception to this high level of

retention is in the Department of Computer Services that has to do with the need for periodic system upgrade and acquisition of new software.

Section 1: Introduction

Background

The decision to carry out an Establishment and Workforce Planning in the Ministry of Finance (MoF) was in line with the on-going Corporate Planning (CP) process in the Yobe State public service. Although all Ministries, Departments and Agencies (MDAs) are expected to benefit from the CP process in time, a state-wide implementation has not been adopted so far due to constraints of time and resources. Selected MDAs are therefore under-going the process one after the other. The selection of MoF (after the Office of the Head of Service [OHoS]) has to do with its central and leading role in the implementation public service reform in Yobe State.

As a two-pronged exercise, the establishment planning component was carried out first, and thereafter arrangements for the commencement of the workforce planning component were set in motion.

Purpose of, and Justification for, the Establishment and Workforce Planning in MoF

The aim of carrying out the establishment and workforce planning is to institutionalise the culture of strategic human resources management in the ministry thereby ensuring that there are appropriate and well-defined jobs that are staffed by people with the right skills and competence needed for delivery of service.

More specifically, the objectives of an approved establishment and workforce plan for the MoF are to provide:

- A decision making tool for the strategic management of its human resources; and
- An opportunity for enjoying the benefit of a decentralised decision making authority in the day-to-day management of its human resources, without having to go to the Head of Service (HoS) or His Excellency (HE), The Governor for approval of non-strategic policy issues.

Like in the OHoS, there is currently no systematically prepared establishment plan in the MoF or indeed in the other MDAs of Yobe State. The need therefore for an establishment plan in the MoF is clear.

Section 2: Methodological Approach

The Establishment and Workforce planning in the Ministry of Finance (MoF) was started in March 2014 and completed in June 2014 following two successful workshops whose participants were the usual members of the Yobe State Government PSM Core Group and two DFID-SPARC consultants. The workshops were participatory in nature as it gave all members the opportunity to make useful contributions, while the PS; MoF provided the lead role as custodian of information in the ministry.

An Establishment Planning template was developed by the consultants (see Annex 1) and presented for consideration during the workshop. After brainstorming on the template, an agreed version was adopted to suit the exercise. The templates contains columns for (a) title of post, (b) current establishment, (c) recommended establishment, (d) the difference, (e) rational for change in number of posts, and (f) duties of occupants of posts. After agreeing on the template, members of the PSM Core Group as guided by the PS MoF carefully considered the current establishment and its suitability in line with the situation in Yobe and against the background of improved operational capability of the ministry in terms of the current infrastructure investment in Information and Communication Technology (ICT). The volume of work performed as demonstrated in the nature of listed duties of the occupants of the posts, was another major factor for consideration. These factors altogether determined the basis for deciding the number of the recommended establishment. The column on Rationale for change in the number of posts provided the justification for any changes to the number and/or type of posts in the Establishment. The column on List of Key Duties is vital for the completion of Job Descriptions (see Annex 2). The final stage of Establishment Planning is the preparation of Job Descriptions (JDs) for all key posts, A JD template (see Annex 2) and a process for preparing and then validating the JDs was agreed. Due to time constraints, it was agreed that a committee would be set up in YBSG to write JDs for every key post in the MoF using the agreed JD template. These Job Descriptions will be reviewed by the SPARC consultants and the PSM Core Group.

With respect to the Workforce planning, the methodological approach was similar in terms of the use of the workshop for agreeing on the templates for the plan. In this case, two templates were developed by the consultants and agreed upon by the participants. The first template (see Annex 3) uses information from the Nominal Roll and personnel files to provide the required data on each staff member. Such information collected include (a) the date of first appointment, (b) date of birth, (c) sex, (d) qualifications, (e) training, (f) key experience, (g) present post and grade, (h) period in current post, and (i) the key duties of a particular post. With this information and knowledge about the performance of each member of staff, a decision can be taken on whether to retain, retrain or redeploy or recruit additional staff to replace the named individual. In addition, succession-planning decisions can easily be made on the replacement of particular individuals.

The second Template (see Annex 4) compares the posts with the available people. It starts with the post and then addresses the question of what should happen to the current post holder and where relevant, future post holder. These can easily be used to collect information on the post title and key duties performed in terms of whether the post is to be a retained post, retained/modified/'created' or 'not required' at all. The latter case means that there is no current provision for that post in this new Establishment Plan. This helps also to collect information on how many posts are required (from new Establishment Plan and the name of the current post holder(s) (unless it is a new vacant post).

The final stage in the process is to take posting decisions for the named employees and provide justifications for those decisions. The decision-making is made by the PS and his team to make as to whether the current post holder is suitable, unqualified, overqualified, too long in the post or any number of other judgements. This then leads to the proposed action. This might be to retain, retain and retrain, redeploy or another specific recommendation. Again, succession-planning decisions can easily be made on the replacement of particular individuals. The process of completing these two templates provides the ministry its workforce plan which, is a strategic decision making tool.

The summary of the decisions on the proposed action for each department is presented in percentages and in a tabular form as shown in section 4.

Section 3: Establishment Planning: Results and Analysis

The Establishment Plan used the template in Annex 1. The samples of the results of the establishment planning exercise are presented in tables 1, 2 and 3 below. Tables 1 and 2 cover the Department of Final Accounts, while table 3 covers the Treasury Department. The data in tables 1 and 2 reveal that the ministry appears to be very cautious in expanding its existing establishment. The fact however is that the management of the ministry has built-in the application of ICT in its operations and therefore reaping its benefits. This probably explains why there is no difference between the current establishment and the recommended establishment. The case for the Treasury Department appears to be different as there are wide differences between the current establishment and the recommended establishment. The volume of work in this department probably explains the increased number of new posts expected in the future.

While the Establishment plan data for the support departments of Computer Services, Finance and Supplies and Personnel Management has been used in the Workforce Planning the Establishment Plan details are not presented below. These details exist in the detailed confidential Workforce Planning Annex that is with PS Finance with the deployment decisions for named individuals.

Department of Final Accounts

Table 1: Establishment Plan for Accountant Cadre in the Department of Final Accounts

Title	Current Establishment	Recommended Establishment	Difference	Rationale for change in Number of posts	Duties of Posts (bullet Points)
Director	1	1	0	Usually one person	Overall supervision of the Department in all the responsibilities Any other duty assigned by the Accountant General
Deputy Director	2	2	0	To take care of the two sections	Cash Book Collection (CBC) Supervision of CBC Section Supervision of work of Principal Accountants Any other duty assigned by the Director Main Acct Supervision of Main Accounts Section Supervision of work of Principal Accountants Any other duty assigned by the Director

Chief Accountant	2	2	0	To take care of the two sections	<p>Main Acct Assisting Deputy Director I Supervision of work of Principal Accountants Dealing with Audit Queries Any other duty assigned by Deputy Director</p> <p>CBC Assisting Deputy Director I Supervision of work of Principal Accountants Inspection of Books of Ministries, Departments and Agencies Any other duty assigned by Deputy Director</p>
Assistant Chief Accountant	0	4	+2	Succession Planning Volume of work at higher level	<p>Main Acct Assisting Chief Accountant Supervision of Team II Maintenance of General Ledger</p> <p>CBC Assisting Chief Accountant Supervision of Principal, Senior and Accountants I & II Drawing up of Financial Statements</p>
Principal Accountant	4	4	0		<p>Main Acct Assisting Assistant Chief Accountant Supervision of Senior and Accountants I & II Drawing up of Financial Statements</p> <p>Second one: Assisting Chief Accountant Supervision of Team II Maintenance of General Ledger</p> <p>CBC Assisting Chief Accountant (CBC) Supervision of Team I CBC</p>

					<p>Inspection of Books of Ministries, Departments and Agencies</p> <p>Second one: Assisting Chief Accountant CBC Supervision of Team II CBC</p>
Senior Accountant	4	4	0	Keep pace with volume of work	<p>Main Acct Assist Principal Accountants Crosscheck of draft Accts against records CBC Assisting Principal Accountants Relating with ministries, departments and agencies on issues of returns</p>
Accountant I	4	2	-2	Posts will reduce because of ICT related efficiencies	<p>Main Acct Assist Senior Acct. Collection of cash book Capture of cash book CBC Assist Senior Acct Collection of cashbook return from (Ministries, Department and Agencies distributed among staff Cross check of cashbook entries</p>
Accountant II	4	2	-2	Posts will reduce because of ICT related efficiencies	<p>Main Acct Assist Senior Acct Collection of cashbook return from (Ministries, Department and Agencies distributed among staff Cross check of cashbook entries CBC Assist Senior Acct. Collection of cash book Capture of cash book</p>
Total	21	21	0		

Table 2: Establishment Plan for Accounts Cadre in the Department of Final Accounts

Title	Number Currently Authorised	Recommended	Shortfall	Rationale for change in Number of posts	Duties of Posts (bullet Points)
Assistant Accounts Officer	8	8	0	Number is suitable for the volume of work	Main Acct Assisting Senior/Acct I&I Maintenance of queries register Capture of data CBC Assist Senior/Acct I&I Maintenance of returns register Capture of Data
Total	8	8	0		

Treasury Department

Table 3: Establishment Plan for the Accountant Cadre in the Treasury Department

Title	Number Currently Authorised	Recommended	Shortfall	Duties of Posts (bullet Points)
Director	1	1	0	Over all supervision of the department in all their responsibilities. Any other duty assigned by the Accountant General.
Deputy Director	0	1	0	Supervision of main account section, supervision of works of principal Accountants, and any other duty assigned by the Director.
Chief Accountant	3	5	2	Taking charge of main Account section of the treasury Head quarters. Establishing appropriate internal control system.

Assistant Chief Accountants	5	5	0	Assisting the chief Accountant in all responsibilities
Principal Accountants	3	6	-3	Supervision and training of junior accounting staff, interpreting and analysing various accounts of Government, performing mechanical accounting works, conducting enquiries and investigations in fraud losses etc
Senior Accountant	4	6	-2	Preparing monthly final accounts and statements, taking charge of vote controls by constantly analysing the appropriate accounting controls of the ministry.
Accountant I	3	4	-1	Performing internal audit and investigation. Controlling and issuing of Treasury Books and Forms.
Accountant li	3	4	-1	Maintenance of all records loans and advance, issuance of impress warrants, and issuance of personal subhead numbers (PSN) for new employees
Assistant Accountants	2	6	-4	Preparation of payment vouchers, checking of monthly salary pay roll with a view to ascertaining its correctness.
Total	24	38	14	

Job Descriptions

The YBSG PSM Core Group and the SPARC consultants jointly developed a template for a JD (see Annex 2). The key criterion for the JD template was for it to build on the Schemes of Service but not to contain any superfluous information. The agreed included Job Title, Key Job Purpose, Main responsibilities and required Knowledge and previous experience.

The JDs use the Schemes of Service and then add further relevant information. There are two key advantages to using JD rather than just the Schemes of Service. Firstly, the existence of JD will enable the appointment system to make the right choice of candidate among the available choices. Secondly, the JD gives clear tasks to the job holder so that she/he is able to work autonomously on his/her set tasks. Annex 2 shows the template for JD agreed by the workshop.

A process for writing the JDs was agreed. A committee will be set up in YBSG to write JDs for every key post in the MoF using the agreed JD template. These Job Descriptions will be reviewed by the SPARC Consultants and the PSM Core Group.

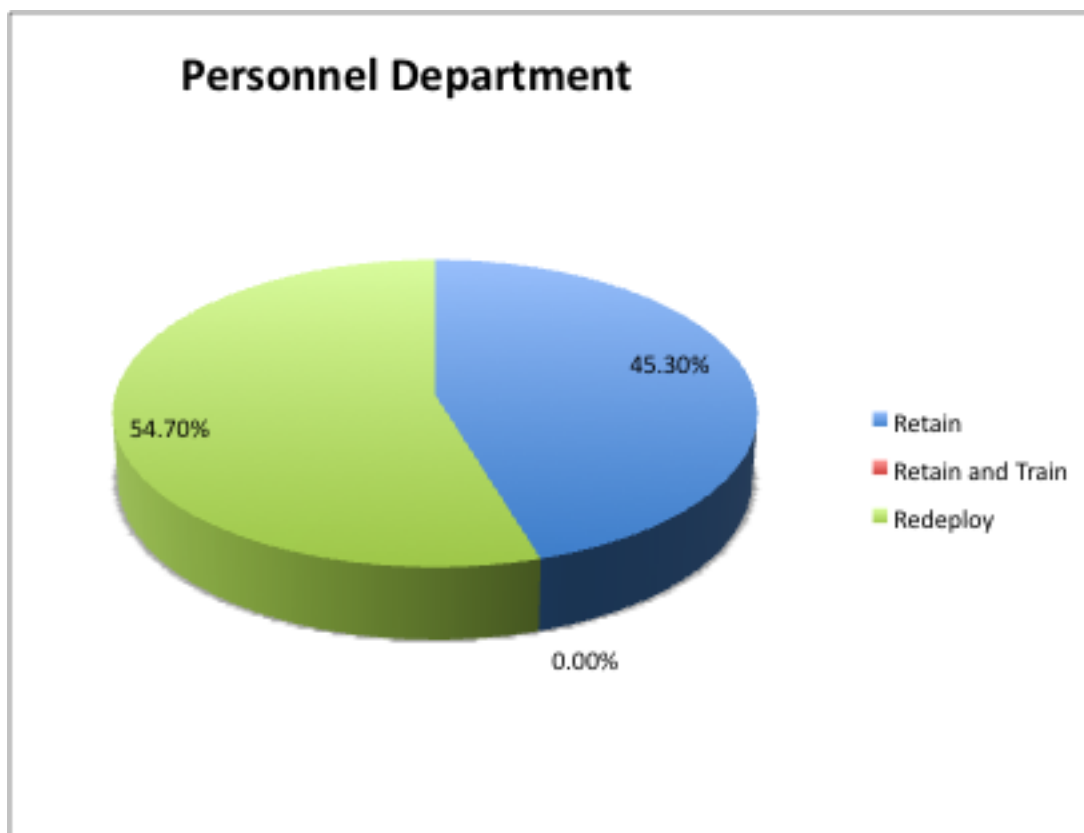
Section 4: Workforce Planning: Results and Analysis

This section presents the results of the work planning decisions arising from the process of using the two workforce planning templates. The results cover all the five departments of the ministry namely personnel, finance and supplies, treasury, final accounts, and computer services departments. As we noted earlier under the methodological section, the results are presented in percentages and in tables. This is to protect the confidentiality of the deployment decisions for named officers in the Ministry of Finance. The PS Finance has the full information on all key officers in the Ministry. However, as noted above, this report will only report aggregate data.

Personnel (Admin) Department

The results of the workforce planning decision in Table 4 below shows that the senior management team believe that 45.3% of its current staff are suitable to be retained in their present posts in the department, while majority of the staff amounting to 54.7% are not actually needed and therefore should be redeployed. Generally, this exercise has revealed that there is an excess number of staff in this department who may not be required in the posts they occupy. Perhaps they may be useful elsewhere hence the option of deployment needs to be explored. Alternatively, the option of sending those involved for training or retraining should be considered by the management of the ministry.

Table 4 Work Planning decisions and their Percentages in Personnel Department



Finance and Supplies Department (Stores Cadre)

Table 5 below shows that in the Stores Cadre of the Department of Finance and Supplies, all the staff (100%) are seen to be suitable to be retained in their present posts, and no staff are scheduled for retraining and renewal of skills. At first sight, this judgement might appear not to be reflective of reality in modern human resources management where learning is key to effective service delivery. There is always room for improvement and training provides the needed skills and competence. However, it should be noted that these decisions were taken by the senior management team in the Ministry with full knowledge of both the personnel in question and the detailed planning for ICT upgrades in the Costed Medium Term Objectives (MTO) Action Plan.

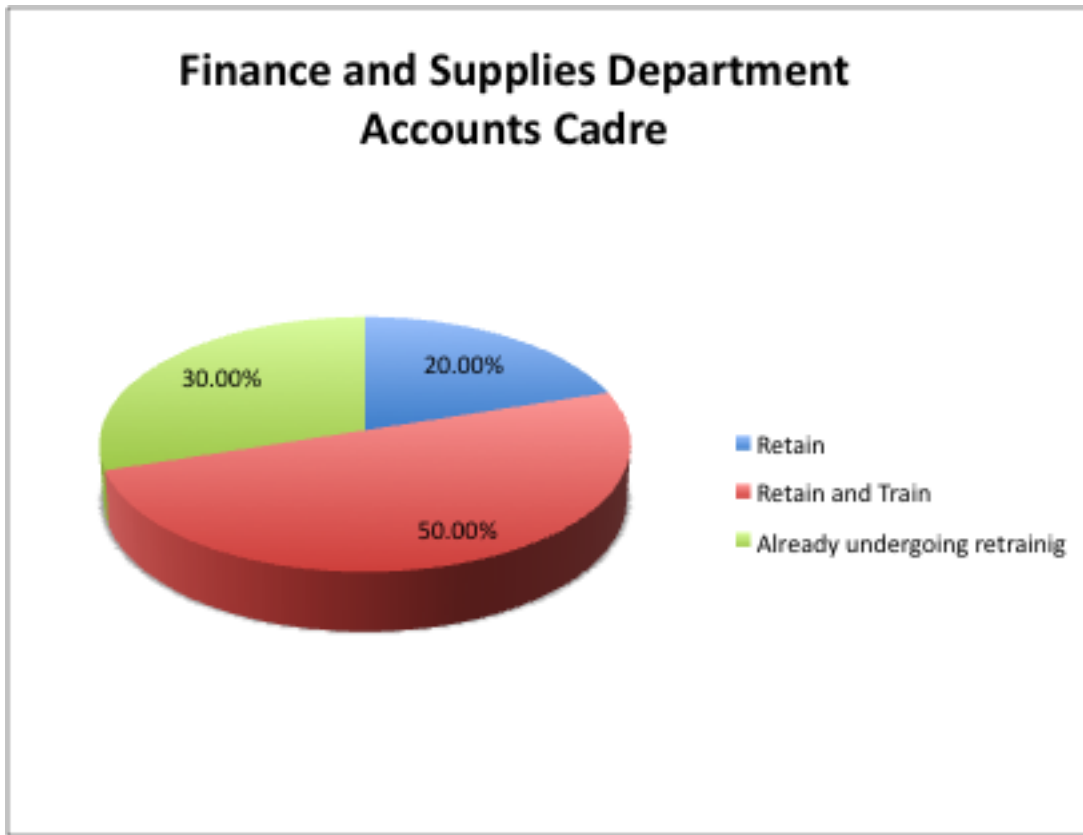
Table 5 Work Planning decisions and their Percentages in Finance & Supplies Department (Stores Cadre)

Work Planning Decision	Percentage (%) of Staff Involved
Retain	100
Re-train	0
Not Required/Redeploy	0
Promote	0
Recruit	0
No Decision Yet	0

Finance and Supplies Department (Accounts Cadre)

Table 6 below reveals that in the Accounts Cadre of the Department of Finance and Supplies, 20% of the staff are found to be suitable to be retained in their present posts, while 50% are to be retrained, and 30% are already under-going training. These judgements made on an individual basis reflect senior managements' judgement that retraining particularly in ICT skills is vital in this area. This training was planned and costed by quarter in the MoF's Costed MTO Action Plan completed in September 2013. The training will continue up until 2015.

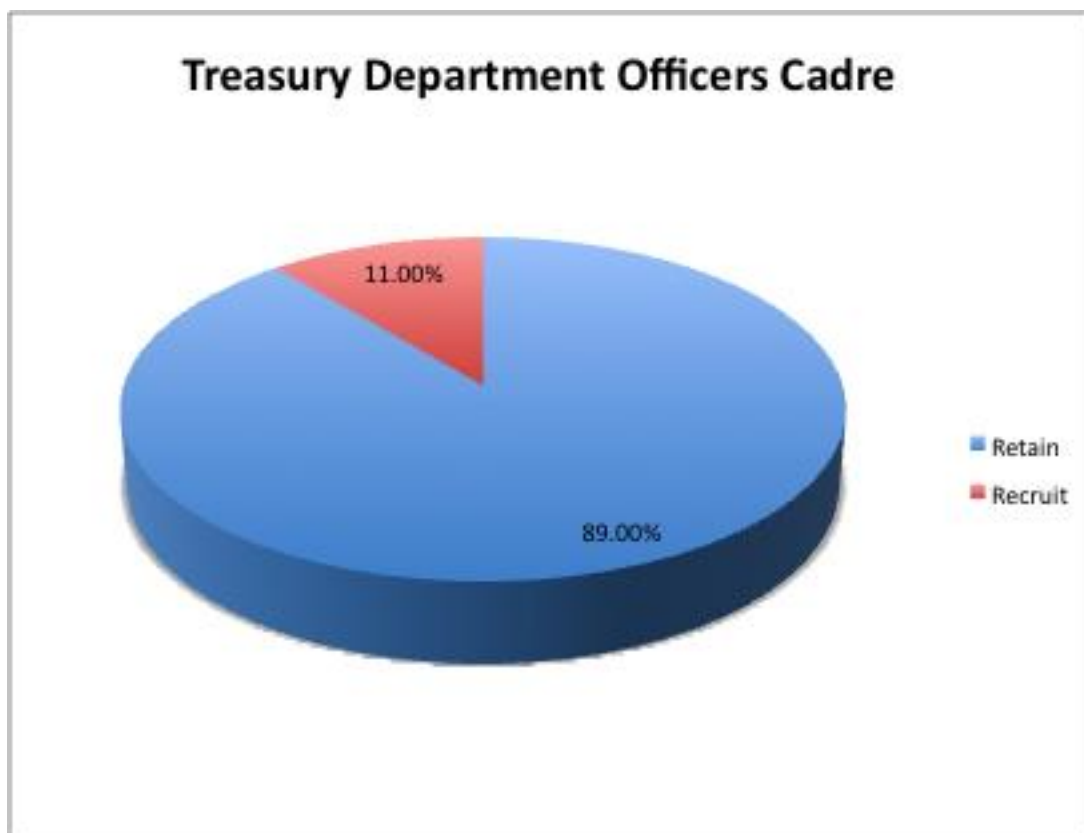
Table 6: Work Planning decisions and their Percentages in Finance & Supplies Department (Accounts Cadre)



Treasury Department (Officers' Cadre)

Table 7 below shows that in the Officers' Cadre of the Treasury Department, 89% of the staff were deemed to be suitable to be retained in their present posts while the remaining 11% is to be filled by new recruitment. These posts required highly skilled personnel and job specific knowledge is very useful.

Table 7: Work Planning decisions and their Percentages in the Treasury Department (Officers' Cadre)



Treasury Department (Other Cadres)

Table 8 reveals that 100% of the staff judged to be suitable to be retained in their present posts. Like in the Stores cadre of the Finance and Supplies Department, this decision appears not to be reflective of the reality of the dynamics of human resource utilisation, which demands periodical renewal of skills in line with changes in our technological age.

Table 8: Work Planning decisions and their Percentages in Treasury Department (Other Cadres)

Work Planning Decision	Percentage (%) of Staff Involved
Retain	100
Re-train	0
Not Required/Redeploy	0
Promote	0
Recruit	0
No Decision Yet	0

Final Accounts Department

Table 9 below reveals in the Final Accounts departments, all (100%) of the staff were deemed to be suitable to be retained in their present posts. The observations made earlier where the same results exist, applies here also.

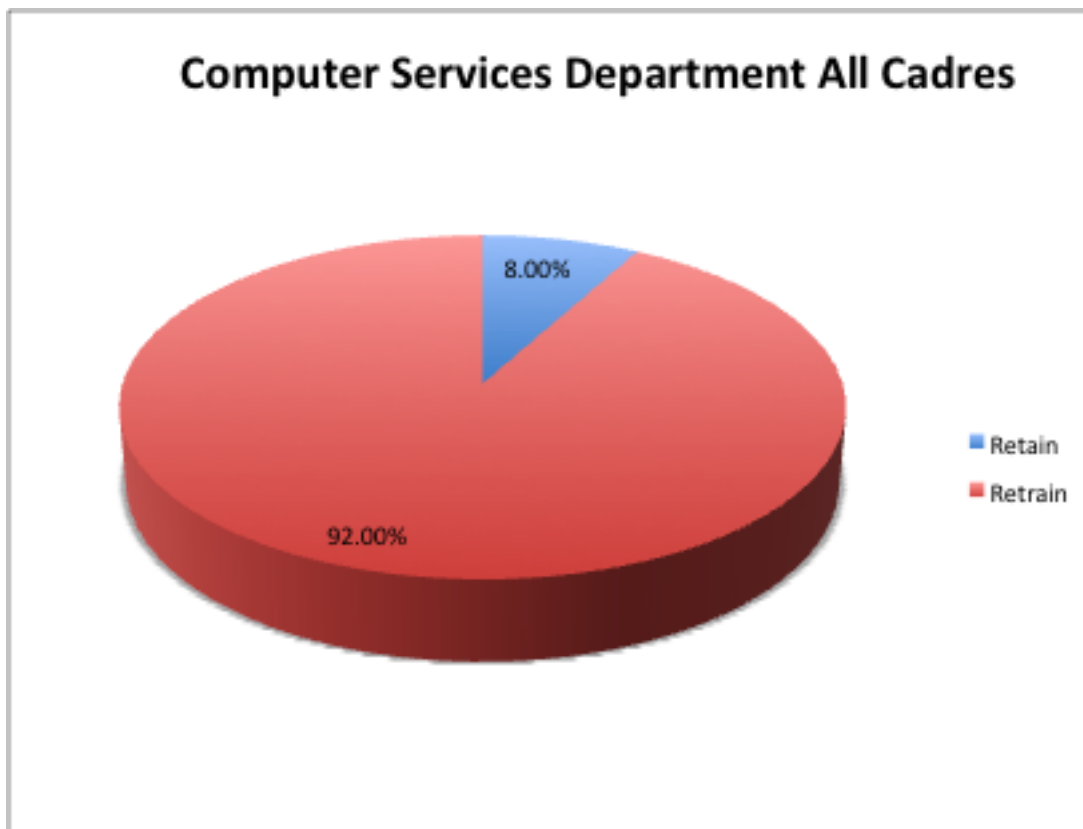
Table 9: Work Planning decisions and their Percentages in Final Accounts

Work Planning Decision	Percentage (%) of Staff Involved
Retain	100
Re-train	0
Not Required/Redeploy	0
Promote	0
Recruit	0
No Decision Yet	0

Computer Services Department

Table 10 shows that in this department, only 8% of the staff are judged to be suitable to be retained in their present posts, while a very high percentage of staff (i.e. 92%) are to be retrained. This decision reflects the dynamics of the ICT industry where the demands of periodical system-upgrades and acquisition of new software requires a corresponding renewal of skills of staff for effective delivery. This is a very good practice that needs to be emulated by other departments and MDAs. This retraining was planned and costed by quarter in the Costed MTO Action Plan prepared by the Ministry in September 2013. The planned training will continue up until 2015

Table 10: Work Planning decisions and their Percentages in Computer Services Department



Section 5: Recommendations and Next Steps

The Establishment Plan worked out for the Ministry of Finance should be approved and used for future deployment decisions. The HoS is requested to approve this Establishment Plan. It is noted that the approval of this Establishment Plan will not have any extra budgetary implications for the current year beyond those already planned in the Costed MTO Action Plan and approved in the Budget.

The HoS is requested to mandate the PSM Core Group to develop specific job descriptions for all the posts in the Establishment Plan using the template that was agreed in the workshop (Annex 2). These Job Descriptions should be prepared by Directors in the Ministry of Finance using the agreed Template in Annex 2. PS Finance, the PSM Core Group and SPARC consultants will then review these Job Descriptions.

The results of the Workforce Planning of the MoF exercise have conclusions that require appropriate recommendations. First, most departments do not have redundant staff as many of the staff are good and fit for the current posts they occupy. Second, the personnel department appears to be an exception to this conclusion with 52.3% of the staff not required in their present posts. Lastly, three departments are of the view that all their staff (i.e. 100%) need to be retained in their current posts. Consequently, the following recommendations are made:

- The management of the MoF is advised to re-examine the workforce decisions contained in this report for the three departments that opted for 100% retention of staff. This will enable it to reconsider the possibility for redeploying or retraining of staff.
- PS Finance is recommended to use the specific recommendations in the completed templates (referred to but not include in this report) to inform posting decisions.
- Both the management of MoF and the OHoS should continue to make adequate budgetary provisions for the training and retraining of professional staff of the ministry especially in the Computer Services Department that requires periodic upgrading of its systems.
- The management of MoF should encourage other departments to carry out proper training needs analysis of their staff in order to reposition them for effective service delivery especially in areas where ICT facilities are used for their operations. The good practice of the Computer Services Department in identifying the training needs of their staff should be emulated by other departments.

Annex 1: Establishment Planning Template

YBSG Establishment Planning Template

Title of Post	Current Establishment	Recommended Establishment	Difference	Rationale for change in Number of posts	Duties of Posts (bullet Points)
Total					

Annex 2: Job Description Template

1. Job Title: _____

Department/Unit/Section: Immediate Manager:

2. Key Job Purpose:

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3. Main Responsibilities

4. Required Skills and previous experience *(Use the Example sheet of Skills Requirements to describe Skills Requirements and describe any required previous experience.)*

Annex 4: Workforce Planning Template 2

Post title and key duties (from current Establishment Plan)	Is the post to be: <ul style="list-style-type: none"> • Retained • Retained and modified • Created • Abolished (from new Establishment Plan) 	How many posts are required (from new Establishment Plan)	Current post-holder(s) (one line for each person)	Comment on suitability for this post (e.g.)	Proposed Action

