



Accountable Governance for Basic Service Delivery (P172492)

WESTERN AND CENTRAL AFRICA | Sierra Leone | Governance Global Practice |
IBRD/IDA | Investment Project Financing | FY 2021 | Seq No: 5 | ARCHIVED on 24-Jan-2024 | ISR59395 |

Implementing Agencies: Ministry of Finance (Fiscal Decentralization Division, PFM Reform Unit), Republic of Sierra Leone

Key Dates**Key Project Dates**

Bank Approval Date: 11-Jun-2021

Effectiveness Date: 25-Jan-2022

Planned Mid Term Review Date: 24-Jun-2024

Actual Mid-Term Review Date:

Original Closing Date: 30-Jul-2021

Revised Closing Date: 30-Jul-2027

Project Development Objectives

Project Development Objective (from Project Appraisal Document)

The PDO is to improve resource management, transparency and accountability of government systems for enabling the delivery of local development projects and basic services.

Has the Project Development Objective been changed since Board Approval of the Project Objective?

No

Components Table

Name

1. Systems and skills for local services delivery:(Cost \$15.75 M)
2. Local Development Financing:(Cost \$19.00 M)
3. Integrated data platforms for monitoring and accountability:(Cost \$3.25 M)
4. Project management and implementation support:(Cost \$2.00 M)

Overall Ratings

Name	Previous Rating	Current Rating
Progress towards achievement of PDO	<input type="checkbox"/> Satisfactory	<input type="checkbox"/> Satisfactory
Overall Implementation Progress (IP)	<input type="checkbox"/> Moderately Satisfactory	<input type="checkbox"/> Moderately Satisfactory
Overall Risk Rating	<input type="checkbox"/> Substantial	<input type="checkbox"/> Substantial

Implementation Status and Key Decisions

A recent Bank implementation support mission took place between November 6, 20th, 2023 which provided the teams with an opportunity to assess the progress of key activities and discuss potential implementation challenges.

Overall, project activities are proceeding more smoothly in the second year of implementation. 27 subprojects were supported through local development grants provided to Local Councils across all 15 Districts, the majority of which were in education and health sectors. Moving forward, the project will continue to enhance the local development grant cycle to ensure that subprojects that are selected are impactful and in line with community needs. Given the procurement processing timelines and delays in implementation due to national elections, it is still too early to report on meaningful progress across the other project components. The project anticipates the achievement of substantive impact more clearly in the coming months.



Risks

Systematic Operations Risk-rating Tool

Risk Category	Rating at Approval	Previous Rating	Current Rating
Political and Governance	☐ Substantial	☐ Substantial	☐ Substantial
Macroeconomic	☐ Moderate	☐ Moderate	☐ Moderate
Sector Strategies and Policies	☐ Moderate	☐ Moderate	☐ Moderate
Technical Design of Project or Program	☐ Moderate	☐ Moderate	☐ Moderate
Institutional Capacity for Implementation and Sustainability	☐ Substantial	☐ Substantial	☐ Substantial
Fiduciary	☐ Substantial	☐ Substantial	☐ Substantial
Environment and Social	☐ Moderate	☐ Moderate	☐ Moderate
Stakeholders	☐ Moderate	☐ Moderate	☐ Moderate
Other	--	--	--
Overall	☐ Substantial	☐ Substantial	☐ Substantial

Results

PDO Indicators by Objectives / Outcomes

1. Improved resource management systems				
► District Councils that meet the institutional, transparency and accountability eligibility requirements for Local Development Grants (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	15.00	15.00	15.00
Date	31-May-2021	30-May-2022	21-Nov-2023	30-Jul-2027
Comments:	15 out of 16 DDCCs have been re-established by end of YR1/2022 and more than 80% functional even before YR2/2023: 94%			
► Procurement transactions through e-GP in the Health and Education sectors (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	75.00



Date	31-May-2021	31-May-2022	21-Nov-2023	30-Jul-2027
Comments:	This indicator measures the percent of transactions that go through the e-GP system in the Health and Education sectors. This indicator will not change until the eGP system is installed and rolled-out to Ministry of Education and Ministry of Health.			

2. Strengthened transparency and accountability

► District Councils with audited Annual Financial Statements (issued from PFM SMART system) publicly available and presented in a public hearing by PAC no later than September 30 (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	15.00
Date	31-May-2021	31-May-2022	21-Nov-2023	30-Jul-2027

Comments: The process of upgrading the current financial management information system known as PETRA Financials to a web-based system known as the PFM SMART is ongoing. A Technical Needs Assessment of Local Councils and the Datacenter at MoF has been conducted by DFMST and PFMRD in readiness for implementation of PFM Smart. The report has been finalized awaiting implementation. This indicator will require change since local council financial statements are not subject to a public hearing. Instead, the Auditor General submits one consolidated report to Parliament in December each year and this is then subject to public hearings. Also, Justification for sole sourcing and costing was being finalized for onward submission to the Bank for No Objection.
(However, this indicator will need to be reviewed at Mid-term for the following reasons:

- i. When the PFM SMART goes live, it will only issue unaudited financial statements to be submitted to Audit Sierra Leone
- ii. The PAC holds public hearings on the report of the Auditor General only during which issues in the report are discussed. The PAC does not present the audited annual financial statement in a public hearing.

► District Councils that have mainstreamed community participation (40 percent female participation) during planning/budgeting process and in end-of-year reporting of budget execution (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	22.00	15.00
Date	31-May-2021	31-May-2022	13-Dec-2023	30-Jul-2027

Comments: This indicator measures the number of district councils that report participation at meetings held by community WDCs and by District Councils during the planning phase and at end-of-year reporting. Achievement of this indicator was more than quadrupled for the planning/budgeting process for the FY 2024 budget and end-of-year reporting of budget execution for FY 2023.

□ Female participation during planning/budgeting process and in end-of-year reporting of budget execution / District Councils that have mainstreamed community participation (Percentage, Custom Supplement)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	17.00	42.00	40.00

3. Delivery of local development and service delivery projects using community participation



► District Councils that complete 85 percent of the capital investment subprojects responsive to community needs financed by Local Development Grants (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	14.00	15.00
Date	31-May-2021	31-May-2022	13-Dec-2023	30-Jul-2027
Comments:	This indicator measures the number of subprojects reported by a district council as completed, aligned to the Annual Plan, and verified by the PMU. Fourteen local councils are collectively reported to have completed (24 practically completed and 2 fully completed) 90% of capital investment sub-projects for Round 1 Note: data relates to Round 1/YR 1 though the update is for YR 2			
► Subproject beneficiaries satisfied with the completed subproject in the District Councils (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	75.00
Date	31-May-2021	31-May-2022	13-Dec-2023	30-Jul-2027
Comments:	This indicator will be assessed through a Beneficiary Satisfaction Survey (BSS) in August, 2023. Most projects if not all are likely to be completed by early June, 2023.			

Intermediate Results Indicators by Components

Component 1: Systems and skills strengthening for local services				
► Component 1 IRI 1. DDCCs re-established (end of Y1/2022) and functional (Y3/2024: 80%, Y4/2025: 100%) (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	15.00	15.00	15.00
Date	31-May-2021	31-May-2023	13-Dec-2023	30-Jul-2027
Comments:	15 out of 16 DDCCs have been re-established by end of YR1/2022 and functional by YR2/2023: 94% The YR 2 target (re-established and functional) for this indicator has been exceeded already.			
► Component 1 IRI 2. Upgraded PFM-SMART system rolled out to all LCs (22) (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	22.00
Date	31-May-2021	30-May-2023	13-Dec-2023	30-Jul-2027
Comments:	The process of upgrading the current financial management information system known as PETRA Financials to a web-based system known as the PFM SMART is ongoing. A Technical Needs Assessment of Local Councils and the Datacenter at MoF has been conducted by DFMST and PFMRD in			



readiness for implementation of PFM Smart. The Draft Report was under review by both Divisions. The Director of PFMRD has been requested to provide information on the status of the reports. Also, Justification for sole sourcing and detailed costing are being finalized. Though the target for year 2 will be missed, this will be compensated for by rolling out the core modules to ten local councils in early Year 3 by April 2024 doubling the target for Year 2. By October of the same year the budget module will then be rolled out the remaining 12 local councils bringing to a total of 22 LCs to which the system would have been rolled out. In essence, meeting the end of project target by end of Year 3 is well on course.

► Component 1 IRI 3. LCs with reconstituted Audit Committees that attach remediation action plans to minutes of the meetings (starting Y3) (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	15.00
Date	31-May-2021	31-May-2023	13-Dec-2023	30-Jul-2027

Comments: The non-zero target for this indicator kicks-in in YR3/2024. Audit Committees have been reconstituted in all 22 local councils through a process of soliciting applications from members of the public. The first official meeting of the reconstituted committees is expected by end of Q1 2024 following the training of the members of the reconstituted committees in all the 22 local councils. The first remediation action plan is expected to be attached to the minute of that meeting.

► Component 1 IRI 4. AMIS is operational and used in ASSLs audits and ASSL engages community in local audits (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	15.00
Date	31-May-2021	01-Mar-2022	13-Dec-2023	30-Jul-2027

Comments: This indicator will measure the number of LCs audits that ASSLs carries out using the AMIS and the number of LCs audits for which ASSL engages the communities. RFP issued with a closing date of December 19, 2023. This indicator has not changed as it is dependent on the procurement and implementation of the AMIS system. It is expected that the AMIS system will be ready for audit planning at the end of 2024.

☐ LCs audits carried out by ASSL using the AMIS (Number, Custom Supplement)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	15.00

☐ ASSL local audits that include citizen feedback (Number, Custom Supplement)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	5.00	6.00	15.00

► Component 1 IRI5. Local Council Annual Public Investment Programmes (PIPs) – (Y2 – 100%) shared on a digital platform (Y4 – 100%) (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	22.00



Date	31-May-2021	31-May-2023	13-Dec-2023	30-Jul-2027
Comments:	<p>Data collection on existing projects and their implementation status (ongoing, completed, stalled & no status) regardless of their funding source from 2018 – 2022 for all local councils have been completed. This will serve as a basis to develop the local council PIP.</p> <p>The next stage is to implement the activity “<i>Preparation of the Public Investment Programme (PIP) and Publication of the Project Compendium for Central and Local Councils</i>” in the 2023 AWP&B based on the data collected on existing projects. This is expected to be achieved for the timely preparation of the local council budget which process commences in September, 2023.</p>			

Component 2: Local Development				
▶ Component 2 IRI 1. New Inter-Governmental Fiscal Transfer System approved by government as part of Fiscal Decentralization Policy roll-out (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes
Date	31-May-2021	31-May-2023	13-Dec-2023	30-Jul-2027
Comments:	Inception report approved by FDD. Consultations held from October 16 – 17, 2023. Draft report expected to be received by December 2023 to be finalized in January 2024 and validated in February 2024.			
▶ Component 2 IRI 2. District Councils that have developed revenue mobilization strategies (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	5.00	5.00	15.00
Date	31-May-2021	31-May-2023	13-Dec-2023	30-Jul-2027
Comments:	Final drafts of both guiding framework and five strategies shared with the Bank for comments.			

Component 3: Integrated data platforms for monitoring and accountability				
▶ Component 3 IRI 1. LCs reporting monthly data on distribution of (i) textbooks; (ii) TLM, (iii) drugs and (iv) medical supplies and equipment (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	15.00
Date	31-May-2021	31-May-2023	13-Dec-2023	30-Jul-2027
Comments:	<p>The first non-zero target for this indicator kicks-in in YR3/2024. However, activities to prepare LCs to begin to report these data are ongoing. These include process mapping of service delivery chain in Ministries of Health and Sanitation (MoHS), and Basic and Senior Secondary Education (MBSSE) and Local Councils (LCs) – from procurement to distribution of critical service delivery inputs, to identify data collection and reporting points. This has been completed but NaMED is yet to submit report to the PMU. Another activity that will lend support to the achievement of this indicator is the development of an M&E Operational plan for data collection including digitized data on revenue and expenditure with a focus on critical service delivery inputs in the health and education sectors.</p>			



► Component 3 IRI 2. LCs that publicly/transparently share quarterly key budget information (revenues & expenditure data) (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	8.00	8.00	15.00
Date	31-May-2021	31-May-2023	13-Dec-2023	30-Jul-2027
Comments:	This indicator will measure the number of local councils that have publicly shared key budget information			
► Component 3 IRI 3. Users or access of data platform (cumulative percentage increase in awareness of NaMEMIS) (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	75.00
Date	31-May-2021	31-May-2023	13-Dec-2023	30-Jul-2027
Comments:	This indicator measures the number of registered users who use/access of the platform per year noting the percentage increase over the previous year. The first non-zero target for this indicator kicks-in in YR3/2024.			
► Component 3 IRI 4. Registered users that are feedback providers to the web/phone portal (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	80.00
Date	31-May-2021	31-May-2023	13-Dec-2023	30-Jul-2027
Comments:	This indicator measures the percentage of registered users who access the platform and provide feedback related to data monitoring and accountability. The first non-zero target for this indicator kicks-in in YR3/2024 which is why the indicator has not changed in the two years of implementation.			

Performance-Based Conditions

Data on Financial Performance

Disbursements (by loan)

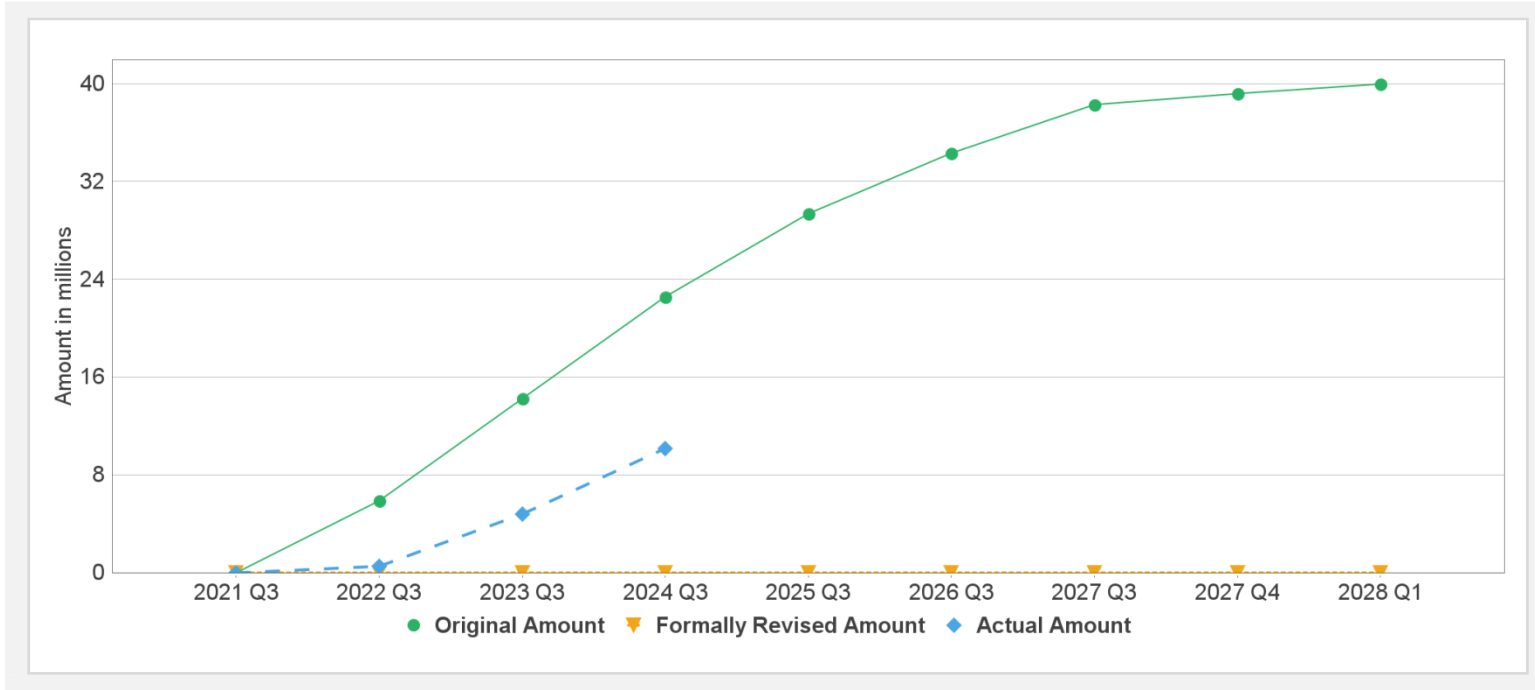
Project	Loan/Credit/TF	Status	Currency	Original	Revised	Cancelled	Disbursed	Undisbursed	% Disbursed
P172492	IDA-D8380	Effective	USD	40.00	40.00	0.00	10.13	26.98	27%

Key Dates (by loan)

Project	Loan/Credit/TF	Status	Approval Date	Signing Date	Effectiveness Date	Orig. Closing Date	Rev. Closing Date
P172492	IDA-D8380	Effective	11-Jun-2021	29-Jul-2021	25-Jan-2022	30-Jul-2021	30-Jul-2027



Cumulative Disbursements



Restructuring History

There has been no restructuring to date.

Related Project(s)

There are no related projects.