



Program to Strengthen Governance for Enabling Service Delivery and Public Investment in Kenya (GESDeK) (P161387)

EASTERN AND SOUTHERN AFRICA | Kenya | Governance Global Practice | Requesting Unit: AECE2 | Responsible Unit: EAEG1
IBRD/IDA | Program-for-Results Financing | FY 2018 | Team Leader(s): Onur Erdem, Leonard Mutuku Matheka

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Program Development Objectives

Program Development Objective (from Program Appraisal Document)

To improve utilization and transparency of resource management in selected service delivery MDAs.

Overall Ratings

Name	Previous Rating	Current Rating
Progress towards achievement of PDO	□ Moderately Satisfactory	□ Moderately Satisfactory
Overall Implementation Progress (IP)	□ Moderately Satisfactory	□ Moderately Satisfactory

Implementation Status and Key Decisions

This reporting period saw the conclusion of the second major DLR achievement verification process by the Independent Verification Agency. Fifteen additional DLRs were achieved as anticipated by their due date of December 2021. The achievement of these DLRs triggered a disbursement of approximately \$42 million, which was processed and disbursed during the current FY. (This is in addition to 13 out of 28 DLRs achieved with commensurate disbursement of the US\$21.5 million in the first half of program implementation, as reported in previous ISRs.)

Highlights among the DLIs achieved during this reporting period include:

Public Investment Management

- DLR 1.5(a): At least 10 projects that have been approved for inclusion in the public investment project pipeline comply with the project concept note, pre-feasibility and feasibility provisions outlined in the Public Investment Management (PIM) Guidelines.
- DLR 1.5(c): PIM Manuals completed for (i) Economic Appraisal of Projects, (ii) National Parameters and Commodity-Specific Conversion Factors to be used in Project Preparation, and (ii) Monitoring and Evaluation of Projects.
- DLR 1.5(d): Project stock-take exercise completed for all ongoing and new projects and project inventory up to date in Hyperion for at least 10 service delivery Ministries, Departments, and Agencies (MDAs) including infrastructure, health, and education sectors, with information regarding the status of the projects and multiyear commitments.
- DLR 1.6 (d): Project stock-take exercise completed for all ongoing and new projects and project inventory up to date in Hyperion for at least 20 service delivery MDAs, with information regarding the status of the projects and multiyear commitments.

Cash Management

- DLR 2.1a.5(a): Guidelines issued by National Treasury which require that revised MDA cash plans protect service delivery and infrastructure budget priorities.
- DLR 2.1a.5(b) The cash management system strengthened in Hyperion and the Integrated Financial Management Information System (IFMIS), with (i) MDA cash allocations set using category limits from the annual aggregate including in-year cash plans; (ii) MDA cash plans preparation within cash allocations and consolidated (Hyperion); (iii) exchequer register functionality prepared; (iv) requests are processed within the expenditure category limits subject to unforeseen contingencies; and (v) exchequer reports and cash management reports generated. (Partially achieved: Automation of the exchequer has been completed and is pending User Acceptance Testing, which has been delayed due to administrative leadership challenges within the Accounting Services Department.)

Public Procurement

- DLR 3.5a: Roadmap agreed for upgrading e-procurement system including state procurement portal, aligned to requirements of Public Procurement and Asset Disposal Act and attendant regulations.

Internal and External Audit

- DLR 5.2a.5: Special COVID Expenditure Audit completed.
- DLR 5.2b.5: Months between receipt of consolidated and quality assured financial statements by OAG and submission of the audited financial statements to Parliament.
- DLR 6.1.5: MDAs can access Analytical Repository multi-year budget data in searchable form by program and sub-program through the budget module in the IFMIS.



- DLR 6.2.5: MDA Internal Audit Reports have been prepared and undergone quality assurance in line with enhanced procedures for assurance, risk management and audit follow up.

State Corporations

- DLR 7.5(a): User requirements for the Government Integrated Information Management System (GIMIS) for State Corporations approved.
- DLR 7.5(b): User acceptance testing for GIMIS completed.
- DLR 7.5(c): Number of State Corporations submitting data on corporate, budget, and statutory requirements using the GIMIS

eCitizen Portal

- DLR 8.5(a): User requirements for re-engineered eCitizen portal approved.
- DLR 8.5(b): Publicity and change management strategy for eCitizen portal approved.

Also during this reporting period, the National Treasury launched the mid-term review of the National Public Financial Management Reform Strategy, as well as a repeat Public Expenditure and Financial Accountability Assessment (PEFA.) The World Bank team is an active observer in both initiatives, including sitting on the Steering Committee for the PEFA Assessment, which is being financed by the European Union and performed by an independent group of technical experts. The outcome of both initiatives is expected to be disclosed by November 2022.

Data on Financial Performance**Disbursements (by loan)**

Project	Loan/Credit/TF	Status	Currency	Original	Revised	Cancelled	Disbursed	Undisbursed	% Disbursed
P161387	IDA-61330	Effective	USD	150.00	150.00	0.00	65.38	78.10	46%

Key Dates (by loan)

Project	Loan/Credit/TF	Status	Approval Date	Signing Date	Effectiveness Date	Orig. Closing Date	Rev. Closing Date
P161387	IDA-61330	Effective	07-Sep-2017	28-Sep-2017	15-Jan-2018	31-Dec-2022	31-Dec-2023

DLI Disbursement

DLI ID	DLI Type	Description	Coc	DLI Amount	Achievement Status	Disbursed amount in Coc	Disbursement % for DLI
Loan: IDA61330-001							
1	Regular	Prioritized Public Investments	EUR	17,546,667.00	Partially Achieved	12,296,000.00	70 %
2.1	Regular	Reliable Funding for Service Delivery an	EUR	14,476,000.00	Partially Achieved	5,687,000.00	39 %
2.3	Regular	Reliability of Financing and External Re	EUR	1,755,000.00	Partially Achieved	1,755,000.00	100 %
3	Regular	Efficient and Transparent Procurement	EUR	11,405,000.00	Partially Achieved	3,509,333.00	31 %
4	Regular	Consolidated Staff Data	EUR	10,528,000.00	Partially Achieved	1,755,000.00	17 %
5.1	Regular	Timely, Quality Assured, Financial State	EUR	7,457,333.00	Partially Achieved	2,625,000.00	35 %
5.2	Regular	Timely, Efficient, Quality Audit	EUR	16,669,333.00	Partially Achieved	7,921,667.00	48 %



6.1	Regular	Transparent Institutions	EUR	9,650,667.00	Partially Achieved	2,632,000.00	<div style="width: 27%; background-color: green;"></div>	27 %
6.2	Regular	Strengthened Fiduciary Assurance and Risk	EUR	14,037,333.00	Partially Achieved	7,901,333.00	<div style="width: 56%; background-color: green;"></div>	56 %
7	Regular	Transparency&Oversight of State Corporati	EUR	14,914,667.00	Partially Achieved	9,650,666.00	<div style="width: 65%; background-color: green;"></div>	65 %
8	Regular	Strengthened Service Delivery	EUR	13,160,000.00	Partially Achieved	1,754,666.00	<div style="width: 13%; background-color: green;"></div>	13 %

Program Action Plan

Action Description	Annual budget provisions under the PFMRS & respective implementing entities are matched to the annual estimated costs for the planned program activities to pre-finance inputs contributing to the achievement of the Disbursements Linked Results (DLRs).				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Fiduciary Systems		PFMR, CFO NT,	Recurrent	Yearly	In Progress
Completion Measurement	Budget Provisions Annually by June 30				
Comments	Performed regularly as part of the budget cycle				

Action Description	Timely release of exchequer funds commensurate with requests (as reflected in implementing agencies annual work plans and cash plans) from the implementing agencies to pre-finance inputs to achieve the DLRs.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Fiduciary Systems		PFMR	Recurrent	Quarterly	In Progress
Completion Measurement	Exchequer Releases Monthly				
Comments	Performed regularly as part of the annual cash management cycle				

Action Description	Design specific reports in line with the expenditure framework to facilitate generation of program expenditures from IFMIS.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		ASD, WB, OAG, MoPSYG, NT, IFMIS	Recurrent	Quarterly	In Progress
Completion Measurement	Design the reports in IFMIS October 31, 2017. Budget execution reports every 12 months				
Comments	Reports yet to be designed in IFMIS to facilitate generation of reports program				

Action Description	Prepare institutional annual financial statements for the three implementing agencies with appropriate disclosure notes outlining the program expenditures in line with the agreed expenditure framework
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Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		NT (PFMR & PSASB), MoPSYGA & OAG	Recurrent	Yearly	In Progress
Completion Measurement	Annually not later than September 30, 2017				
Comments	Disclosure note formats for GESDeK agreed with ASD. PFMR Secretariat adopted the note formats and adopted by PFMR Secretariat, OAG and MoPGA and endorsed by the Public Sector Accounting Standards Board. (PSASB).				

Action Description	The auditor for the OAG has been appointed.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		NT	Due Date	15-Dec-2020	Completed
Completion Measurement	Appointment of the Auditor for the OAG				
Comments					

Action Description	Implementing Agencies Establish and maintain: (i) PFM Standing Committee; (ii) Audit Committees; (iii) Internal Risk Management Framework including F&C risks; (iv) Risk Registers and Internal Control Framework in line with the PFMAAct 2012 and PFM Reg				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		IAD, MOPGA, NT	Recurrent	Semi-Annually	In Progress
Completion Measurement	Continuously monitored every 6 months				
Comments					

Action Description	Implementing Agencies - compliance with the applicable business standards as per the Regulations				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		PPD, AG	Due Date	31-Jan-2018	In Progress
Completion Measurement	Continuous				
Comments	Amendments proposed to the existing business standards to enhance efficiency and shorten contracting lead time. Draft amendments to the Act and Regulations not yet approved.				

Action Description	Implementing Agencies establish a filing and records management system in accordance with the provisions of the PPAD Act 2015 and attendant Regulations				
Source	DLI#	Responsibility	Timing	Timing Value	Status



Technical		PPRA	Recurrent	Yearly	In Progress
Completion Measurement	Continuous				
Comments	Manuals/ templates/standard forms and guidance notes on procurement filing and records management to be prepared consistent with the provisions of the Public Procurement and Asset Disposal (PPAD) Act 2015 and attendant Regulations				

Action Description	PPRA shares on a quarterly basis with Implementing Departments the list of firms on the WB, UN, EU and French Financial Sanctions Lists.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		WB, PPRA	Due Date	30-Jun-2020	Completed
Completion Measurement	Continuous				
Comments	Debarment and suspended list of firms and individuals not shared with implementing entities				

Action Description	Implementation of e-procurement in the three implementing agencies as part of the first phase.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		PPRA	Recurrent	Continuous	Not Yet Due
Completion Measurement	Continuous				
Comments	Implementation of e-procurement to start once UAT for upgraded e-procurement and State Procurement Portal is completed				

Action Description	Establishment of complaints and reporting system at the PFMR Secretariat				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		PFMR, WB	Recurrent	Continuous	In Progress
Completion Measurement	Within 6 months of effectiveness				
Comments	Framework for PFMR complaints and reporting system set out in the PFMR Strategy POM				

Action Description	Implementing agencies publish annual performance against the "resolution of public complaints" and "corruption prevention indicators" under the Performance Contacting system.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		PFMR, NT, MoPGA and OAG	Recurrent	Yearly	In Progress
Completion Measurement	Resolution of Public Complaints				



Comments	NT and State Department of Public Service received their compliance certificates issued by the Ombudsman. Sensitization of implementing agencies on the complaints handling requirements is being carried out.
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Action Description	<ul style="list-style-type: none"> •Establish and maintain risk register for the program •Reporting on recommendations made to mitigate against risks identified in the risk register 				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		PFMR	Due Date	31-Dec-2018	In Progress
Completion Measurement	Risk register updated based on actions completed and emerging MDA risks as they emerge				
Comments					

Action Description	Managing and mitigating impacts associated with e-waste				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		PFM Reform Secretariat	Recurrent	Yearly	In Progress
Completion Measurement	Implementing the requirements of the 1999 Environmental Management and Coordination Act (EMCA) (as amended in 2015), Waste Management Regulations, E-waste Management Guidelines and Draft E-Waste regulations				
Comments	<p>Framework (handling e-waste for ICT related e-waste) set out in POM but yet to be put into operation.</p> <p>The framework needs alignment with PPAD Act and regulations</p>				

Risks

Systematic Operations Risk-rating Tool

Risk Category	Rating at Approval	Previous Rating	Current Rating
Political and Governance	<input type="checkbox"/> Substantial	<input type="checkbox"/> Substantial	<input type="checkbox"/> Substantial
Macroeconomic	<input type="checkbox"/> Moderate	<input type="checkbox"/> Moderate	<input type="checkbox"/> Moderate
Sector Strategies and Policies	<input type="checkbox"/> Moderate	<input type="checkbox"/> Moderate	<input type="checkbox"/> Moderate
Technical Design of Project or Program	<input type="checkbox"/> Substantial	<input type="checkbox"/> Substantial	<input type="checkbox"/> Substantial
Institutional Capacity for Implementation and Sustainability	<input type="checkbox"/> Substantial	<input type="checkbox"/> Substantial	<input type="checkbox"/> Substantial
Fiduciary	<input type="checkbox"/> Substantial	<input type="checkbox"/> Substantial	<input type="checkbox"/> Substantial
Environment and Social	<input type="checkbox"/> Low	<input type="checkbox"/> Low	<input type="checkbox"/> Low



Stakeholders	<input type="checkbox"/> Substantial	<input type="checkbox"/> Substantial	<input type="checkbox"/> Substantial
Other	--	<input type="checkbox"/> Substantial	<input type="checkbox"/> Substantial
Overall	<input type="checkbox"/> Substantial	<input type="checkbox"/> Substantial	<input type="checkbox"/> Substantial

Results

PDO Indicators by Objectives / Outcomes

PDO Indicator 1: Prioritized Public Investments				
▶ Projects with capital allocation above KES.100m in compliance with procedures in PIM Guidelines (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	10.00	20.00	30.00
Date	30-Jun-2016	31-Jan-2022	15-Sep-2022	31-Dec-2023
Comments	Refer to DLR1d for information on progress.			
PDO Indicator 2: Reliable Funding for Service Delivery and Investment Projects				
▶ Cash management functionality strengthened through automation in IFMIS and Hyperion budget system (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes
Date	30-Jun-2016	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments	Refer to DLR2.1c for information on progress.			
PDO Indicator 3: Efficient and Transparent Procurement				
▶ MDAs using the e-Procurement System in compliance with the PPAD Act, 2015, and attendant Regulations for the full fiscal year and procurement data disclosed in SPP following OCDS (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	5.00
Date	30-Jun-2016	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments	Refer to DLR3c for information on progress.			
PDO Indicator 4: Consolidated Staff Data				
▶ Number of MDAs whose payroll data has been uploaded to GHRIS and are up to date (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	10.00



Date	30-Jun-2016	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments	Refer to DLR4b for information on progress			
PDO Indicator 5: Timely and Quality Financial Statements and Audit				
▶ (i) The percentage of service delivery MDAs the NT has reviewed the quality of Annual FS generated from IFMIS and has submitted to the OAG within legal timeliness (3 months) (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	20.00	20.00	50.00
Date	31-Aug-2016	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments				
▶ (ii) Percentage of MDAs, whose financial statement audits have been completed within 3 months after OAG receipt of final financial statements using an improved methodology, undergone quality assurance (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	15.00	15.00	50.00
Date	30-Jun-2016	31-Jan-2022	31-Jan-2022	30-Jun-2022
Comments	Refer to DLR5.2c for information on progress			
▶ (iii) Months between receipt of final consolidated financial reports by OAG and submission of audited financial statements to Parliament (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	10.00	7.00	7.00	5.00
Date	30-Jun-2016	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments	Refer to DLR 5.2d			
PDO Indicator 6a: Transparent Institutions				
▶ Percentage of MDAs whose information is publicly available online in searchable form on a) sub-program expenditure, b) project expenditure and c) transfers to at least one service delivery units (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	100.00
Date	30-Jun-2016	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments	Refer to DLR6.1c for information on progress.			
PDO Indicator 6b: Strengthened Fiduciary Assurance and Risk Management				
▶ MDA Internal Audit Reports have been prepared and undergone quality assurance in line with enhanced procedures for assurance, risk management and audit follow-up (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target



Value	0.00	20.00	20.00	25.00
Date	30-Jun-2016	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments	Refer to DLR6.2c for information on progress.			

PDO Indicator 7: Strengthened Transparency and Oversight

► State Corporations (SCs) budgets and reports are linked to performance targets (Yes/No, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	Yes	Yes	Yes
Date	31-Aug-2021	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments				

PDO Indicator 8: Citizen Integrated Platform

► Number of services onboarded on re-engineered e-citizen Portal (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	300.00	300.00	300.00	577.00
Date	31-Aug-2021	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments				

Intermediate Results Indicators by Results Areas

Prioritised Public Investments				
► IRI 1.1: Dedicated unit established with staff deployed assigned performing NT PIM roles. (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	Yes	Yes	Yes
Date	30-Jun-2016	31-Jan-2022	31-Jan-2022	30-Jun-2022
Comments	Refer to DLR1a for information on progress.			
► IRI 1.2: Approved PIM manual & user requirements which address key challenges in PIM (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	Yes	Yes	Yes
Date	30-Jun-2016	31-Jan-2022	31-Jan-2022	30-Jun-2022



Comments	Refer to DLR1b for information on progress			
► IRI 1.4 Projects baseline stock taking completed and inventory up to date in Hyperion (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes
Date	31-Aug-2021	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments				

Reliable Funding for Service Delivery and Public Investments				
► IRI 2.1: Guidelines adopted by NT which require that revised MDA cash plans protect service delivery and infrastructure budget priorities (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	Yes	Yes	Yes
Date	30-Jun-2016	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments	Refer to DLR2.1b for information on progress.			
► IRI 2.5: The automated annual including in-year aggregate cash plans (with revenue projections and borrowing requirements) in line with approved cash management framework. (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes
Date	31-Aug-2021	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments				
► IRI 2.6: projected in year MDA exchequer allocations, which are uploaded into the system and approved in line with the cash management framework. (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes
Date	31-Aug-2021	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments				

Efficient and Transparent Procurement				
► IRI 3.1: UAT for upgraded e-procurement and State Procurement Portal (SPP) complete (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes
Date	30-Jun-2016	31-Jan-2022	31-Jan-2022	31-Dec-2023



Comments	Refer to DLR3b for information on progress.			
► IRI 3.2: roadmap agreed for upgrading e-procurement system including SPP, aligned to requirements of PPADA and attendant regulations. (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	Yes	Yes
Date	30-Jun-2016	31-Jan-2022	15-Sep-2022	31-Dec-2023
Comments	Refer to DLR3a for information on progress.			
► IRI 3.3: e-GP Project Implementation Unit established, developer/contractor in place, and System Requirement Specification (SRS) and System Design Document (SDD) approved. (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes
Date	30-Jun-2016	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments				

Consolidated Staff Data				
► IRI 4.1: GHRIS enhanced to handle consolidated HR data from MDAs and interfaces with IFMIS (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	Yes	Yes	Yes
Date	30-Jun-2016	31-Jan-2022	31-Jan-2022	30-Jun-2022
Comments				
► IRI 4.2 Upgraded GHRIS operational, including use of UPN, HR data warehouse and Payroll module operational (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes
Date	31-Aug-2021	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments				

Timely and Quality Financial Statements and Audit				
► IRI 5.1: The percentage of service delivery MDAs the National Treasury has reviewed the quality of Annual Financial Statements generated from IFMIS and has submitted to the OAG within 4 months. (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	10.00	15.00	15.00	50.00
Date	30-Jun-2016	31-Jan-2022	31-Jan-2022	31-Dec-2023



Comments	Refer to DLR5.1 for information on progress			
► IRI 5.2: Approval of audit codes that classify risk clusters to enable efficient targeting of audit resource (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	Yes	Yes	Yes
Date	30-Jun-2016	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments	Refer to DLR5.2a for information on progress.			
► IRI 5.3: Enhanced audit methodology and quality assurance framework in place (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	Yes	Yes	Yes
Date	30-Jun-2016	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments	Refer to DLR5.2b for information on progress.			
► IRI 5.4: Special COVID related expenditure audits (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	47.00	47.00	47.00
Date	31-Aug-2021	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments				

Strengthened Fiduciary Assurance and Transparency				
► IRI 6.1: MDAs' information publicly available online in searchable form on (a) program expenditure, (b) sub-program expenditures and (c) at least one MDA transfers to service delivery units (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	Yes	Yes
Date	30-Jun-2016	31-Jan-2022	15-Sep-2022	31-Dec-2023
Comments	Refer to DLR6.1c for information on progress.			
► IRI 6.2: UAT for the Budget Portal interface which provides information in a searchable form on programs and sub-programs, and for at least 1 MDA, information available on transfers to service deliver (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes
Date	30-Jun-2016	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments	Refer to DLR6.1b for information on progress			



► IRI 6.3: Updated manuals and QA framework for internal audit in place to strengthen assurance and risk management are in place (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	Yes	Yes	Yes
Date	30-Jun-2016	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments	Refer to DLR6.2b for information on progress.			
► IRI 6.4: Complete diagnostic study of internal audit (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	Yes	Yes	Yes
Date	30-Jun-2016	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments	Refer to DLR6.2a for information on progress.			

State Corporations Transparency and Oversight				
► IRI 7.1: Approved User Acceptance Test (UAT) for the SCs MIS (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	Yes	Yes	Yes
Date	31-Aug-2021	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments				
► IRI 7.2. No. of State Corporations submitting required data using the MIS (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	30.00
Date	31-Aug-2021	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments				

Strengthened Service Delivery				
► IRI 8.1: Approved User Acceptance Testing (UAT) for re-engineered e-citizen (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	Yes	Yes	Yes
Date	31-Aug-2021	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments				



► IRI 8.2 Publicity and change management strategy developed (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	Yes	Yes	Yes
Date	31-Aug-2021	31-Jan-2022	31-Jan-2022	31-Dec-2023
Comments				

Disbursement Linked Indicators

► DLI 1 DLI 1: Prioritized Public Investments (Output, 20,000,000.00, 25%)				
	Baseline	Actual (Previous)	Actual (Current)	By end of FY 2022/2023
Value	0.00	10.00	20.00	30.00
Date	--	31-Jan-2022	15-Sep-2022	--
Comments				

► DLI 2 DLI 2.1: Reliable funding for Service Delivery and Investment Projects (Output, 16,500,000.00, 21%)				
	Baseline	Actual (Previous)	Actual (Current)	By end of FY 2022/2023
Value	No	No	No	Yes
Date	--	31-Jan-2022	31-Jan-2022	--
Comments				

► DLI 4 DLI 2.3: Reliability of domestic financing (Output, 2,000,000.00, 100%)				
	Baseline	Actual (Previous)	Actual (Current)	By end of FY 2022/2023
Value	No	Yes	Yes	Yes
Date	--	31-Jan-2022	31-Jan-2022	--
Comments				

► DLI 5 DLI 3: Efficient and Transparent Procurement (Output, 13,000,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	By end of FY 2022/2023
Value	0.00	0.00	0.00	5.00



Date	--	31-Jan-2022	31-Jan-2022	--
Comments				

► DLI 6 DLI 4: Consolidated Staff Data (Output, 12,000,000.00, 17%)				
	Baseline	Actual (Previous)	Actual (Current)	By end of FY 2022/2023
Value	0.00	0.00	0.00	10.00
Date	--	31-Jan-2022	31-Jan-2022	--
Comments				

► DLI 7 DLI 5.1: Timely, Quality Assured, Financial Statements (Outcome, 8,500,000.00, 35%)				
	Baseline	Actual (Previous)	Actual (Current)	By end of FY 2022/2023
Value	0.00	20.00	20.00	50.00
Date	--	31-Jan-2022	31-Jan-2022	--
Comments				

► DLI 8 DLI 5.2 Timely, Efficient, Quality Audits (Output, 19,000,000.00, 21%)				
	Baseline	Actual (Previous)	Actual (Current)	By end of FY 2022/2023
Value	0.00	15.00	15.00	50.00
Date	--	31-Jan-2022	31-Jan-2022	--
Comments				

► DLI 9 DLI 6.1: Transparent Institutions (Output, 11,000,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	By end of FY 2022/2023
Value	0.00	0.00	0.00	100.00
Date	--	31-Jan-2022	31-Jan-2022	--
Comments				

► DLI 10 DLI 6.2: Strengthened Fiduciary Assurance and Risk Management (Output, 16,000,000.00, 13%)				
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	Baseline	Actual (Previous)	Actual (Current)	By end of FY 2022/2023
Value	0.00	20.00	20.00	25.00
Date	--	31-Jan-2022	31-Jan-2022	--
Comments				

► DLI 28 DLI 7: Transparency and Oversight of State Corporations (Output, 17,000,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	By end of FY 2022/2023
Value	0.00	0.00	0.00	30.00
Date	--	31-Jan-2022	31-Jan-2022	--
Comments				

► DLI 29 DLI 8: Strengthened Service Delivery (Output, 15,000,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	By end of FY 2022/2023
Value	300.00	300.00	300.00	577.00
Date	--	31-Jan-2022	31-Jan-2022	--
Comments				