Report Number: ICRR0024304

1. Project Data

Project ID	Project Name	
P144637	Community Dev. Prog. Sup. Project	
Country	**Practice Area(Lead)**	
Cameroon	Social Sustainability and Inclusion	
L/C/TF Number(s)	**Closing Date (Original)**	**Total Project Cost (USD)**
IDA-57180,IDA-62240,IDA-D2990	30-Nov-2019	99,018,032.54
Bank Approval Date	**Closing Date (Actual)**	
29-Sep-2015	30-Jun-2024	

	IBRD/IDA (USD)	Grants (USD)
Original Commitment	70,000,000.00	0.00
Revised Commitment	108,601,700.72	0.00
Actual	99,039,267.30	0.00

Prepared by	Reviewed by	ICR Review Coordinator	Group
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Project ID	Project Name	
P164803	CDPSP Response to Forced Displacement (P164803)	
L/C/TF Number(s)	**Closing Date (Original)**	**Total Project Cost (USD)**
		0
Bank Approval Date	**Closing Date (Actual)**	
01-May-2018		

	IBRD/IDA (USD)	Grants (USD)
Original Commitment	0.00	0.00
Revised Commitment	0.00	0.00
Actual	0.00	0.00

2. Project Objectives and Components

a. Objectives

According to the Appraisal Document (PAD) (p.viii) and the Financing Agreement of February 3, 2016, (p. 5) the objective of the project was “to strengthen local public finance management and participatory development processes in communes for the delivery of quality and sustainable social and economic infrastructure".

The objective will be parsed as follows:

i. to strengthen local public finance management in communes for the delivery of quality and sustainable social and economic infrastructure;
ii. to strengthen local participatory development processes in communes for the delivery of quality and sustainable social and economic infrastructure;
iii. the delivery of quality and sustainable social and economic infrastructure.

This project was the third phase of the *Programme National de Developpement Participatif* (Community Development Program) (PNDP).

In May 2018, the project received Additional Financing (AF) in the amount of US$ 8.0 million through the IDA18 Refugee Sub-Window (RSW) to support local development and participatory development processes in local councils hosting refugees to improve access to quality and sustainable socioeconomic infrastructure and services.

Even though the project received AF, a split rating will not be conducted since the AF financed additional activities focusing on refugees. Those activities were not included in the original project.

b. Were the project objectives/key associated outcome targets revised during implementation?

Yes

Did the Board approve the revised objectives/key associated outcome targets?

Yes

Date of Board Approval
29-Sep-2015

c. Will a split evaluation be undertaken?
No

d. Components
The project included three components (stating only IDA financing):

Component A: Local development support (appraisal estimate US$46.77 million, AF US$34.42 million, actual US$48.90 million): This component included two sub-components:

<u>Sub-component A.1: Local Development Investments for Communes:</u> This sub-component was to finance implementation of a program of activities to support local development through:

a. Provision of CDP-subproject grants to participating communes in six regions (Center, South, West, North-West, South-West, Littoral) to finance: i) social infrastructure subprojects in health, education, water and sanitation; and (ii) economic infrastructure subprojects including the construction or rehabilitation of rural markets, community storage facilities, rural roads, small bridges, culverts, and small irrigation schemes, all as identified in the respective CDP and Annual Investment Plan (AIP).
b. Provision of CDP preparation grants for the preparation of CDPs and CDP-related activities by additional communes (31 additional communes of Cameroon). Multidisciplinary teams consisting of representatives of the decentralized units of technical ministries or LSPs were to assist communes to prepare/update CDPs through a participatory approach.

Under the AF, the project was to continue to support performance-based financing (Performance Financing Window) to foster good governance and transparency. The 2017 competitive mechanism were to be repeated annually and reward the best-managed local councils in each region of Cameroon with an additional allocation of CFAF 50 million to finance subprojects. Moreover, a reward for the best annual progress of CFAF 25 million was to be allocated to one local council in each region.

<u>Sub-component A.2: Targeted Investments for the Poorest and Vulnerable Populations in the Adamaoua, North, Far North and Eastern regions:</u> This sub-component was to finance Poor and Vulnerable Investment Support Grants to strengthen the level and quality of socio-economic infrastructure for poor and vulnerable populations in the Adamaoua, North, Far North and Eastern regions, which included areas with refugees from the Central African Republic and from Nigeria. These grants were to finance: i) social infrastructure including health, education, water and sanitation; and ii) economic or productive investments such as the construction/rehabilitation of rural markets, communities' storage facilities, rural roads, small bridges, culverts, and small-scale irrigation schemes.

The AF was to finance: i) social infrastructure, including health, education, water and sanitation; and ii) economic or productive investments, such as the construction/rehabilitation of rural markets, communities' storage facilities, rural roads, small bridges, culverts, small-scale irrigation schemes, and small electrification projects. Also, under the AF, the project was to create a special financing window—Refugee Financing Window—for the local councils hosting refugees. The project was to work in all local councils hosting refugees in the Far North, North, Adamawa, and East regions and the allocation will be made on a pro-rata basis.

Component B: Support to the decentralization process (appraisal estimate US$14.02 million, AF US$5.73 million, actual US$12.08 million): This component included three sub-components:

Sub-component B.1: Institutional support to the decentralization process: This sub-component was to finance institutional support to the GOC's institutions responsible for the design and implementation of the decentralization process through: a) provision of technical assistance and implementation of studies in support of MINATD in connection with the drafting of implementing decrees under the Decentralization Laws and the finalization of the Decentralization Charter; b) organization of workshops and dissemination of the Decentralization Laws and corresponding implementing decrees; c) Provision of consultant services and acquisition of small cartographic equipment required for the mapping of communes; (d) organization of study tours on decentralization and local development for the technical secretariat of the Inter-Ministerial Committee on Local Services, the National Council for Decentralization and the Mayors' Association; and development and deployment by MINATD and MINFI of a financial management and accounting software for communes.

Sub-component B.2: Capacity Building: This subcomponent was to finance:

a. Strengthening the operational capacities of communes: Capacity building activities were to include: a) promotion of nationwide competitions for local governments on best practices for enhancing good governance and transparency; b) acquisition of computer equipment for communes that did not benefit in the second phase; c) building capacity of the communal councils in monitoring environmental and social impact of subprojects; d) enhancing social accountability of communes and civil society and citizens' engagement, with regards to annual budget planning and execution; e) updating and disseminating standard technical designs for constructing basic socioeconomic infrastructure; and f) defining and supporting the communes in the implementation of a sustainable mechanism for operations and maintenance (O&M) of infrastructure with clear responsibilities and clear financing sources for O&M activities.

b. Capacity building for local stakeholders: This activity was to strengthen and enhance the capacity of local stakeholders that support the decentralization process namely: local elected officials (parliament, municipal councils), communal staff, and multidisciplinary teams of sectoral ministries, administrative authorities, technical service providers and local services providers.

Sub-component B.3: Local Public Financial Management System: This subcomponent was to finance the following activities:

a. Scaling up of the implementation of local Integrated Financial Management Information System (IFMIS) (SIMBA) at communes (31) and remaining rural communes (276);
b. Financing capacity building sessions for auditors at the "Chambre des comptes" to gain the required skills to understand SIMBA and to audit the communes' accounts;
c. Improving transparency by distributing the already developed 'citizen budget' template that simplifies budget information.

Component C: Coordination, management, monitoring and evaluation and communication (appraisal estimate US$9.22 million, AF US$7.85 million, actual US$13.51 million): This component was to finance project coordination, administrative, technical, and financial management of the project, monitoring and evaluation (M&E) and communication and dissemination activities.

e. Comments on Project Cost, Financing, Borrower Contribution, and Dates

Project Cost: The project was estimated to cost US$133.0 million. According to the World Bank team (December 11, 2024), the actual cost was US$ 94.3million. The World Bank team also stated that they had multiple exchanges with the PIU to clarify the amounts actually disbursed by component. The team was never able to fully reconcile the amounts the PIU reported by component, with the total amounts recorded in the portal. The World Bank team stated that the discrepancy may be due to exchange rate fluctuations.

Financing: The project was to be financed by an IDA credit in the amount of US$70.0 million (of which US$68.78 million disbursed). The project received Additional Financing (AF) in the amount of US$40.0 million (of which US$27.0 million disbursed), and US$8.0 million (of which US$3.19 million disbursed).

Borrower Contribution: The Borrower was to contribute US$56.0 million, and the beneficiaries were to contribute US$7.0 million. According to the World Bank team (December 11, 2024) actual contributions were US$17.16 million. The counterpart financing did not materialize as originally stated by the government.

Dates:

The project was restructured three times:

- September 29, 2015, the project was restructured to: i) receive Additional Financing in the amount of US$48.0 million; ii) revise the Results Framework to drop three PDO indicators and add two new intermediate outcome indicators: a) Village Development Committee of host villages with at least one refugee represented in the committee/bureau, and b) percentage of communes with at least 30 percent [of] villages having implemented endogenous solutions. In addition, six intermediate outcome indicators were dropped, and the targets of nine intermediate outcome indicators were revised upward to reflect progress made at the time of the AF (which ended up being incorrect due to inaccurate reporting); and iii) extend the closing date by 31 months from November 30, 2019, to June 30, 2022.
- On June 24, 2022, the project was restructured to: i) reduce the financing by US$9.4 million due to a low disbursement rate (reducing the World Bank financing to US$108.6 million).
- On February 15, 2024, the project was restructured to: i) reallocate financing between funding categories due to pending invoices for payments to service providers, which were not processed due to a lack of financial resource; ii) to retroactively extend the closing date from June, 30 2022, to June 30, 2024 to allow the PMU to make payments to service providers and other stakeholders who had fulfilled their commitments.

3. Relevance of Objectives

Rationale

Country and sector context. According to the PAD (para. 2) at the time of project appraisal, poverty level in Cameroon had been around 40 percent and the country suffered from significant regional disparities. In the Far North and East regions, the incidence of chronic poverty was 67 and 52.6 percent respectively, while it was between 0 and 10 percent in urban areas. These areas had also been affected by an influx of refugees from neighboring countries, putting a further strain on already limited resources. Despite some progress, Cameroon was not likely to meet any of the Millennium Development Goals.

According to the PAD (para. 3) the government was addressing rural poverty and local development primarily through decentralized provision of social services and infrastructure. Decentralization efforts focused on improving local service delivery and accountability, generating more equitable distribution of resources aiming to reduce regional tension, facilitating a more efficient use of natural resources, and promoting more effective provision of services for the most vulnerable and marginalized groups.

In 2004, the government, in collaboration with the World Bank and other development partners, launched the Community Development Program (Programme National de Développement Participatif, PNDP). The objective was to reduce poverty and promote sustainable rural development by strengthening local governance and empowering communities in rural areas, including marginalized groups. There had been already two phases (phase 1 from 2004 to 2009 and phase 2 from 2009-2013). In August 2013, the government requested the World Bank's assistance in funding the third phase of the PNDP program to develop management committees and maintenance funds that were to ensure greater sustainability and operation of infrastructure. Furthermore, governance remained an important challenge for the promotion of local development since the transfer of responsibilities and resources to municipality level had not yet been achieved.

Alignment with the Government Strategy. The objective of the project supported Cameroon's Vision 2035 which aims to decentralize its administration with good infrastructure and access to basic and quality social services for all. Furthermore, the objective was in line with the country's National Development Strategy 2020-2035 which operationalizes Vision 2035 by various activities such as expanding access to drinking water and sanitation, expanding access to primary education for all school-aged children as well as deepening and completing the decentralization process and strengthening local governance.

Alignment with the World Bank Strategy. The objective of the project was in line with the 2022 World Bank updated Systematic Country Diagnostic which identified the ongoing decentralization process as an opportunity to address the widening regional disparities by settling frameworks or effective regions, improving public expenditure management, building a more inclusive society through various areas such as improved service delivery, health care, water and sanitation as well as basic education.

The objective of the project was pitched at the outcome level to address a critical development problem. Overall, the relevance of the objective was High.

Rating

High

4. Achievement of Objectives (Efficacy)

OBJECTIVE 1

Objective

To strengthen local public finance management for the delivery of quality and sustainable social and economic infrastructure.

Rationale

Theory of Change: The project's theory of change stated that project activities/inputs such as providing local governments and other stakeholders with IT and other equipment, training and human resources were to result in several outputs. These outputs were to include an integrated financial management system (SIM-ba) being installed, capacity for local governments in using Audit Bench on SIM_ba being built, simplified budget templates being developed, studies to support the implementation of the decentralization law being supported, as well as study tours, exchange visits on decentralization aspects for national and local level stakeholders being organized. These outputs were to result in the outcome of local public finance management being strengthened.

The theory of change was sound and did not have any logical gaps.

The project's Results Framework did not include any output level indicator under this objective.

Outputs reported in the ICR that were not included in the Results Framework and hence did not have target values:

- 31 urban communes and 276 rural communes installed financial management information system SIM_ba.
- 25 communes were staffed with a Communal Financial Officer (CFO), financed by the project for a two-year period on a sliding scale.
- 183 communes were provided with IT equipment.
- 286 communes were provided with power equipment.
- Two studies were conducted ("Diagnostic of the Impacts of the Community Development Program Among Local Stakeholders" and "Study on the Modalities of Institutionalization and Sustainability of the Main Achievements of the Community Development Program").

Outcomes:

- 341 Communes improved their scores in the performance-based financing window, which had three editions from 2017 to 2019. The average scores of communes increased from 33 percent in 2017 to 46 percent in 2019 exceeding the target of 35%. The performance-based window rewarded the best-managed commune in each region with an additional CFA Franc 50 million (approx. US$79,300) and rewarded the commune with the best annual progress in each region (compared to the previous year) with an additional CFA Franc 25 million (approx. US$39,700). The evaluation criteria comprised budgeting and financial management, good governance and transparency, and ownership of project-financed activities. According to the ICR (para. 46) project records indicated that all 360 communes uploaded their 2022 budgets to SIM_ba, indicating that they continued to use this system. The target of 360 communes with a public information and citizen control mechanism on service delivery (citizen scorecards) was achieved.

- The share of communal projects included in the Public Investment Budget issued by the Ministry of Finance that were derived from Community Development Plans increased from 51% in 2016 to 85% in 2021, exceeding the original target of 50% and the revised target of 70%.

Even though the project exceeded the outcome targets, there were no adequate indicators or targets for the outputs. Moreover, according to the ICR (para. 47), only 187 communes (51.9%) submitted the 2020 financial accounts to the Audit Bench. Also, CDPs mostly focused on socioeconomic needs and priority investments and lacked an analysis of communes 'potential for revenue generation'. Furthermore, only 149 communes were trained and only 46 communes had updated their data in the latest version of the software program. The ICR also notes that the methodology used for developing or updating CDPs was the same developed during the first phase of the project; it was not updated to reflect the new government orientation of program-based budgeting. The PIU and LSPs also had a greater role in the management than envisaged in project design, thus limiting communes' capacity building in this regard.

The project did not measure any outputs delivered under this objective in its Results Framework making an assessment of project achievements at the output level not possible. The project achieved two of the three outcome targets, and it is plausible that the improvements in Communes' performance based financing window and the improved percentage of communal projects derived from Community Development Plans. Therefore, the overall achievement of this objective is rated Substantial with shortcomings.

Rating
Substantial

OBJECTIVE 2
Objective
To strengthen participatory development processes in communes for the delivery of quality and sustainable social and economic infrastructure

Rationale
Theory of Change: The project's theory of change stated that project activities/inputs such as providing grants for preparing communal development plans (CDP) and associated activities were to result in several outputs. These outputs were to include CDPs, and annual investment plans of local governments being prepared and reflecting the citizen's needs and priorities. These outputs were to result in the outcome of strengthened participatory development processes in the communes.

The theory of change was sound and did not have any logical gaps.

Outputs:

- The project supported the preparation of CDPs in 20 of the targeted 31 urban communes that had not been covered in previous phases, and the updating of CDPs in 102 rural communes, 40 of which (i.e., 39 percent) were in the four vulnerable regions.
- 96.47% of grievances registered related to delivery of project benefits that were addressed, exceeding the original target of 80% and the revised target of 90%.

These additional outputs were reported in the ICR but was not included in the Results Framework and hence lacked target values:

- 24 communes were staffed with a Communal Development Agent for a two-year period on a sliding scale.
- 36 communes were staffed with a Communal Community Engagement Officer for a two-year period on a sliding scale.
- 38 communes were equipped with means of transportation (motorbikes) to more easily access communities.

Outcomes:

- 7.16% of Village Development Committees (VDCs) comprised representatives of both host communities and refugees, who participated in the identification of the village's problems and constraints, and its assets and development potential. This was negligible achievement compared to the target of 95% of village development committees of host villages including at least one refugees.

Given the significant shortcomings in achievement of the outputs and outcomes, and the lack of relevant outcome indicators, the achievement of this objective is rated Modest.

Rating
Modest

OBJECTIVE 3
Objective
Delivery of quality and sustainable social and economic infrastructure.

Rationale
The project's theory of change assumed that by achieving the first two objectives, communes would be able to deliver quality and sustainable social and economic infrastructure.

Outputs:

- 64.7% subprojects implemented the required environmental and social risk mitigation measures and were functional, not achieving the target of 100% of subprojects.
- Approximately 797 improved community water points were constructed or rehabilitated, not achieving the original target of 3,275 water points or the revised target of 4,519 water points.
- Approximately 117.58 kilometers of rural roads were rehabilitated, not achieving the original target of 770 kilometers or the revised target of 1,063 kilometers.
- Approximately 1,1014 classrooms were built or rehabilitated, not achieving the original target of 1.830 classrooms or the revised target of 2,515 classrooms.
- 76 health facilities were constructed, renovated or equipped, achieving the original target of 76 health facilities but not the revised target of 211 health facilities.

- 99 rural markers benefitted from project financing, exceeding the original target of 18 markets, and achieving the revised target of 97 markets.
- 33 community storage facilities benefitted from project financing, not achieving the original target of 52 community storage facilities nor the revised target of 97 community storage facilities.
- 256 communities benefitted from subproject grants, not achieving the original target of 360 communes.
- Communes did not put in place a citizen scorecard mechanism. The original target of 160 communes and the revised target of 360 communes with public information and citizen control mechanism on service delivery was not achieved.
- The project did not survey project beneficiaries as originally planned but project stakeholders. Therefore, the indicator to measure beneficiaries perception of project investments reflecting their needs was not appropriately measured. Furthermore, the survey did not disaggregate results by gender as stated in the Results Framework.

Outcomes:

The ICR (p. 35) estimated that the project benefitted 2,961,000 beneficiaries based on the size of the villages where project investments were made.

While number of project beneficiaries is a corporate required outcome indicator, it is not sufficient on its own to measure project outcomes as it does not provide any information as to what these beneficiaries have benefited from.

Outputs that contributed to both objectives:

- Project records indicated that 25,273 individuals benefitted from trainings. However, this value was inflated as it did not discount individuals who benefitted from more than one training. Therefore, it is not clear to what extent the original targets of 3,520 beneficiaries and the revised target of 4,200 beneficiaries being trained were achieved.
- Endogenous solutions were implemented in 34.56% of communes. Endogenous solutions included both physical works (e.g., cleaning of gutters; rehabilitation and/or maintenance of roads, bridges, farm tracks, or water supply points; construction of latrines; establishment of community pharmacies; creation of community composting facilities; allocation of farmland to youth or women’s groups; reforestation initiatives; etc.), and other types of activities (e.g., identification of community members who lacked identity cards or of school-age children who lacked birth certificates; awareness raising among women about the risks of home births and the importance of prenatal visits). The target of 50% of communes with at least 30% villages having implemented endogenous solutions was not achieved.

While the project managed to deliver on some of the expected outputs, it did not achieve most of the targets for these outputs. It is also not clear to what extent these outputs would be sustainable since the project did not conduct an impact assessment or beneficiary survey. The Results Framework lacked relevant indicators at outcome level, so no project results at outcome level beyond number of beneficiaries were measured or reported. The achievement of this objective is thus rated Modest.

Rating

Modest

OVERALL EFFICACY

Rationale

Achievement of the first Objective was rated Substantial with shortcomings as two of the three outcome targets were achieved. The second and third Objectives were rated Modest given the lack of evidence at outcome level as well as low achievement all objectives was Modest given the limited achievement as well as lack of evidence on the outcome level. The overall efficacy rating is thus Modest for lack of evidence and low achievement at outcome level.

Overall Efficacy Rating	Primary Reason
Modest	Insufficient evidence

5. Efficiency

Economic efficiency:

During project preparation no cost-benefit analysis was conducted due to the project's demand driven nature of investment activities. Since the project did not collect any data on project benefits, the ICR did not conduct a cost-benefit analysis either. Instead, the ICR conducted a cost-efficiency analysis which compared the cost of the most common classroom type of infrastructure built by the project. The analysis only took into account the subprojects that built one bloc of two to three classrooms to allow for a better comparison. The average building cost was compared among the regions. The West and Littoral regions deviated most from the reference prices, with investments being on average 32-34 percent more expensive. In the remote North and North regions, costs were about six to nine percent lower. Also, the comparison showed that building three classrooms was the most cost-efficient.

However, the analysis only compared construction prices and did not take quality of the construction into account.

Operational efficiency:

The project experienced several implementation delays due to Financial Management and Procurement related bottlenecks. Also, according to the ICR (para. 58) despite the project using standard technical designs for the most common types of infrastructure, detailed feasibility studies were conducted for 3,276 infrastructure subprojects for a total of about US$1.4 million. Also, a total of US$30.19 million of the total AF of US$43.19 million remained undisbursed, all indicative of possible operational inefficiency.

Overall, the project's efficiency is rated Modest due to weak evidence of economic efficiency, long implementation delays and a large amount of undisbursed funds, both the latter indicative of operational inefficiency.

Efficiency Rating

Modest

a. If available, enter the Economic Rate of Return (ERR) and/or Financial Rate of Return (FRR) at appraisal and the re-estimated value at evaluation:

	Rate Available?	Point value (%)	*Coverage/Scope (%)
Appraisal		0	0 ☐ Not Applicable
ICR Estimate		0	0 ☐ Not Applicable

* Refers to percent of total project cost for which ERR/FRR was calculated.

6. Outcome

Relevance of the objective was High. Efficacy and Efficiency were both Modest. This gives an overall outcome rating of Moderately Unsatisfactory.

a. **Outcome Rating**
Moderately Unsatisfactory

7. Risk to Development Outcome

The project's risks to development outcomes can be classified into the following categories:

Technical capacity risk: According to the ICR (para. 99) there is a risk that the capacity in local public finance management will not be sustained since 35 CFO positions were empty when the project closed. Furthermore, CFOs were trained in the use of the FM system that was implemented under the project. The sustainability of the use of this system will depend on whether the trained CFOs will stay in their positions. Also, fewer communes had been submitting their accounts to the Audit Bench which might indicate that improvements in local public management might not be sustainable in all communes.

Furthermore, according to the ICR (para. 100) there is a risk that the participatory development process for preparing CDPs will not be continued in all communes to the same extent. Even though there are legal requirements in place that communes need to prepare and control their budgets through a participatory approach, this might not be operationalized due to communes' varying capacities in being able to lead the preparation of CDPs.

Political risk: According to the ICR (para. 101) there is a risk that the infrastructure built under the project might not be utilized as expected. Since there was no coordination among the projects financed by the IDA18RSW, it is uncertain whether the schools built will be staffed by the next school year. Furthermore, since the project did not conduct a technical audit on the quality of the infrastructure built, it is not clear how technically sound and climate resilient the infrastructure is and how long it will last.

Financial risk: There is a risk that the communes will not be able to finance Operation & Maintenance of the infrastructure built under the project, putting the sustainability of these assets at risk. The project did prepare an exit strategy, to ensure that the communes would continue to receive technical and financial support to continue managing local public finances as well as infrastructure after project closure, but the exit strategy was not endorsed by the government due to lack of political commitment. . Furthermore, according to the World Bank team (December 11, 2024) the lack of government funding for this project did not only hinder the effective implementation of the project but also raised concerns about the government's dedication to fulfilling its obligations in support of vital development initiatives.

8. Assessment of Bank Performance

a. Quality-at-Entry

This project was the third in a row of similar projects in this sector in Cameroon. According to the PAD (para. 30) the project built on lessons learned from the first two phases of the program and other World Bank projects in this area. These lessons learned included: i) Using different tools such as mitigated by the GRM, the citizen scorecard mechanism, participatory monitoring, and periodic detailed technical and financial audits can improve local governance and transparency to prevent corruption; and ii) CDPs should serve as important tools in budget and prioritization processes, reinforcing the bottom-up approach from communities (villages or village clusters) to the communes to ensure the consistency with the decentralization law.

The ICR (para. 93) stated that the World Bank team cooperated with a variety of stakeholders such as government agencies and other development partners as well as civil society and non-governmental organizations during project preparation to ensure everybody's buy-in.

According to the PAD (para.43) the World Bank team identified relevant risks to project implementation and rated the risk of institutional capacity for implementation and sustainability as High and the political and governance, the technical design of project or program, the fiduciary and the other (security) risks as Substantial. Mitigation measures included engaging in a transparent dialogue with stakeholders regarding the allocation of resources, developing an operation manual for communes that include the quality norms, such as region-specific unit costs for each type of investments, investing in service delivery and citizens' participation at the local level, as well as building capacity in critical areas such as Fiduciary and M&E. Mitigation measures were not adequate resulting in several issues including in procurement and financial management.

The project design had several shortcomings such as not sufficiently focusing on building and assessing communities' capacity even though the goal was to transfer the SOP local development responsibilities to the communes by the end of project implementation but continued with LSPs being responsible for the preparation of LDPs. Furthermore, the project's Results Framework did not measure the economic benefits of project investments included a very limited amount of output and outcome indicators. making it challenging to measure and demonstrate relevant project results. Despite these shortcomings, Quality at Entry is rated Moderately Satisfactory.

Quality-at-Entry Rating

Moderately Satisfactory

b. Quality of supervision

According to the ICR (para. 95) the World Bank team conducted a total of 15 supervision missions (on a biannual basis). From 2017 onwards, the Task Team Leader (TTL) was based in Cameroon allowing for continuous technical support to the Project Implementation Unit (PIU). Throughout project implementation, the World Bank team provided capacity building trainings in key areas such as procurement, financial management, and safeguard compliance. During the last three years of project implementation the World Bank team conducted meetings with all PIUs in the country on an almost monthly basis to provide technical support. However, the World Bank team did not identify the overcounting of beneficiaries and infrastructure investments by the PIU despite its extensive experience in implementing the previous two operations of the program.

Also, there was no verification process of the project's detailed monitoring records in place. As a result, when the project received AF, the indicator targets were revised upwards. Furthermore, according to the ICR (para. 97), the integrated approach among the four IDA 18 RSW financed operations was not implemented as planned due to a complex and ineffective implementation arrangement, a missing common strategy, a logical framework defining how the four operations would complement each other, and a common Results Framework. Therefore, it is not clear whether the classrooms built under this project will be staffed by the next school year. The World Bank team failed to address the significant shortcomings in the Results Framework during the project restructurings, making it challenging for the project to measure and demonstrate relevant project achievements at both output and outcome levels. The targets for most indicators were increased when the project received AF, when, in fact, project was not able to achieve most of its original targets at project closure. There were significant shortcomings in M&E implementation, and Quality of Supervision is therefore rated Moderately Unsatisfactory.

Quality of Supervision Rating

Moderately Unsatisfactory

Overall Bank Performance Rating

Moderately Unsatisfactory

9. M&E Design, Implementation, & Utilization

a. M&E Design

The objective of the project was clearly stated and built on the Results Framework of the second phase operation. Also, the theory of change and how key activities and outputs were to result in the intended outcomes was sound. However, the theory of change was not fully reflected in the Results Framework. The Results Framework only included a very limited number of indicators, therefore, not allowing to assess if the objective pitched on the outcome level such as "for the delivery of quality and sustainable social and economic infrastructure" was achieved. Furthermore, the project did not have any plans to collect data on the benefits project investments would have on beneficiaries such as reduction in time spent on collecting water, increase in school enrollment rates etc. even though this project was the third phase in an SAP and the most common types of investments could be reasonably predicted based on the projects implemented in the two previous projects.

According to the PAD (para. 38) Baseline data was established based on studies and surveys conducted during the second phase of the program. Two impact assessments were to be conducted during the implementation of the project (one at the mid-term review, and one at project completion). Impact studies were to assess the impacts of the project on poverty reduction in rural areas, with attention to the role of women. In addition, a survey of beneficiary satisfaction with services provided by the project were to be conducted every two years.

According to the PAD (para. 37) the National Coordination Unit (NCU) was to be responsible for carrying out M&E activities and for meeting the agreed reporting requirements.

b. M&E Implementation

According to the ICR (para. 72) the M&E team was appropriately staffed in the central PIU as well as in the regional coordination units. Furthermore, the PIU collected and reported detailed data on all project activities on a regular basis. Fieldworkers, on the regional level, supervised subproject implementation and updated monitoring data on a weekly basis. This data was shared with the central PIU by regional coordination teams on a monthly basis.

However, M&E implementation had several shortcomings. First, the project did not conduct two impact studies (at mid-term and closing), to assess the impacts of the project on poverty reduction in rural areas, as originally planned. Second, the beneficiaries' satisfaction surveys were not conducted among beneficiaries but project stakeholders and did not disaggregate results by gender even though this would data were to be measured. Third, incorrect monitoring of project output and outcome data resulted in an overcounting of beneficiaries (as the same beneficiary could be counted several times if (s)he participated in more than one activity), investments made, and outcomes achieved. As a result, targets for most indicators were increased when the project received AF, when, in fact, project was not able to achieve most of its original targets at project closure. The ICR (para. 73) stated that overcounting might have also been a result of possibly mixing data from investments financed by the Bank and AFD since both development partners financed similar types of project activities.

c. M&E Utilization

According to the ICR (para. 75) the PIU met with the regional coordination units to assess implementation progress, the quality of data collected, and implementation bottlenecks on a regular basis. However, given all the issues related to M&E implementation (e.g. overcounting of investments), it is not clear to what extend project implementation benefited from utilizing M&E data.

M&E Quality Rating

Modest

10. Other Issues

a. Safeguards

The project was classified as category B and triggered the World Bank's safeguard policies OP/BP 4.01 (Environmental Assessment), OP/BP 4.10 (Indigenous People), OP/BP 4.12 (Involuntary Resettlement), OP/BP 4.09 (Pest Management), OP/BP 4.11 (Physical Cultural Resource), and OP/BP 7.50 (Projects on International Waterways).

According to the ICR (para. 78) the Borrower updated the Environmental and Social Management Framework (ESMF) which had been prepared under the previous phase. The ESMF was to define the screening process for subprojects and ensure that any negative environmental and social impacts were to be identified and mitigated appropriately. The ESMF also included procedures for the identification and protection of cultural property and treatment of artifacts if any were to be discovered. Also, the Indigenous People Plan (IPP) as well as the Resettlement Policy Framework that had been prepared under the previous phase of the program were updated. Furthermore, the Borrower adapted and customized the Pest Management Plan of the Agriculture Investment and Market Development Project (P143417) to ensure safe pest management in the subprojects.

According to the ICR (para. 82) during project preparation the MINEPAT notified riparian states to support rehabilitation of irrigation schemes in the North and Far North of Cameroon. The Niger River Authority and the Lake Chad Basin Commission granted no objections to the project. This safeguard policy was not triggered when the project received AF.

The project did not encounter any safeguard related issues and when the project closed, compliance with all safeguard policies was rated Satisfactory.

The project also established a Grievance Redress Mechanism (GRM) identifying procedures and responsibilities for addressing grievances. In 2017, the project launched a telephone hotline, the first in Cameroon. The GRM encountered several challenges including long response times (in average 97 days), and lack of dissemination of the telephone number.

b. Fiduciary Compliance

Financial Management

According to the ICR (para. 88) Financial Management (FM) was rated Satisfactory during the first two years of project implementation. Since the FM risk was rated Substantial, the project implemented certain mitigation measures such as updating procedures for transferring funds to communes, accounting and reporting mechanisms, competitively recruiting a regional accountant, internal and external auditors. The World Bank team conducted FM supervision missions on a bi-annual basis and submitted adequate FM reports. However, according to the ICR (para. 89) even though the audit reports had unqualified opinions, they identified several shortcomings including the following: i) inadequate budget monitoring resulting in irregular expenditures in part from conducting activities without prior obtaining prior no objection by the World Bank as required; ii) undocumented advances resulting in changes in the disbursement method to the Das and disbursement bottlenecks; iii) delays in repayments of taxes and social security contributions, and iv) lack of implementing recommendations made by the internal and external auditors as well as by the World Bank supervision team. These shortcomings resulted in the downgrade of the project's FM rating to Moderately Unsatisfactory in November 2019.

Furthermore, on the project's original closing date (June 30, 2022), the project reported about US$25.8 million on overdue payments as a result of long delays between the implementation of investments and their expense accounting. In addition, after the project's original closing date and after the request of cancelling World Bank financing in June 2022, the counterparts asked the World Bank team to partially reinstate these funds to pay for work completed by June 2022.

When the project closed, the FM rating was Moderately Unsatisfactory.

Procurement:

During appraisal, the project's procurement risk was rated High due to limited experience of MINMAP with the procurement of World Bank projects, and procurement issues at the communes' level.

According to the ICR (para, 91) the project followed the World Bank's procurement guidelines. The World Bank team conducted procurement supervision missions on a bi-annual basis and post-review procurement of large contracts was conducted on an annual basis. The project's procurement performance was rated Satisfactory throughout most of its implementation.

However, throughout the project's implementation procurement documents were not uploaded to the Systematic Tracking of Exchanges in Procurement (STEP) platform. When the project closed, there were still about 603 contracts (16.5% of the total number of contracts) which had not been uploaded to STEP yet. Furthermore, there were large discrepancies between the budgeted and actual contract amounts entered in STEP due to weak procurement capacity in the regional implementation units and inaccurate planning in the first year of implementation. In addition, the project experienced inefficient contract management resulting in implementation delays. As a result of these issues, the project' procurement performance was downgraded to Moderately Satisfactory in December 2020 and it remained at this rating until project closure.

c. Unintended impacts (Positive or Negative)

NA

d. Other

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11. Ratings

Ratings	ICR	IEG	Reason for Disagreements/Comment
Outcome	Moderately Satisfactory	Moderately Unsatisfactory	Efficacy is Modest due to low achievement and lack of evidence.
Bank Performance	Moderately Satisfactory	Moderately Unsatisfactory	Shortcomings in RF were not addressed during restructuring.
Quality of M&E	Modest	Modest	
Quality of ICR	---	Modest	

12. Lessons

The ICR (p. 32-34) included several lessons learned which were adapted by IEG with some modification of language:

- **The absence of government endorsement for an exit strategy may negatively impact the sustainability of project outcomes.** Under this project, even though the exit strategy was prepared to ensure that the communes would continue to receive technical and financial support for managing local public finances after the project closed, it was not endorsed by the government, possibly due to limited political prioritization. As a result, the sustainability of project outcomes are at risk.
- **Building local capacity throughout the life of the project can positively impact project outcomes as well as their sustainability.** While this project built some local capacity, it is not clear if the capacity built will be sustainable if e.g. CFOs, who were trained under the project, leave their positions.
- **Developing a Results Framework for World Bank operations aiming to support refugees and/or internally displaced people (IDP) that monitors outcomes and satisfaction particularly for refugees and IDP can ensure that they benefit from the project.** In this project, the standard indicator “number of beneficiaries” was measured while it would have been better to assess more specifically the impacts of investments on refugees and IDP as well as their satisfaction with project activities and their ability to participate within the communes.

13. Assessment Recommended?

No

14. Comments on Quality of ICR

The ICR provided an adequate overview of project preparation and implementation. The ICR was also candid on the shortcomings of the project. It furthermore provided a large variety of useful and interesting lessons learned. However, the ICR lacked a cost-benefit analysis for the infrastructure aspects and was not sufficiently outcome driven or results focused. The ICR would have benefitted from providing data on the outcome level to substantiate any achievements made. Also, the Results Framework section in the ICR did not include original and revised target values, making an assessment of the project's achievement challenging. Lastly, the ICR did not fully comply with the OPCS guidelines as the main text at 30 pages was double the recommended length. Due to these significant shortcomings, the quality of the ICR is rated Modest.

a. Quality of ICR Rating

Modest