



## 1. Project Data

<b>Project ID</b> P151155	<b>Project Name</b> CM - Strengthening PSE and SC Project	
<b>Country</b> Cameroon	<b>Practice Area(Lead)</b> Governance	
<b>L/C/TF Number(s)</b> IDA-61400	<b>Closing Date (Original)</b> 31-Dec-2023	<b>Total Project Cost (USD)</b> 25,857,458.05
<b>Bank Approval Date</b> 20-Nov-2017	<b>Closing Date (Actual)</b> 31-Dec-2023	
	<b>IBRD/IDA (USD)</b>	<b>Grants (USD)</b>
Original Commitment	31,000,000.00	0.00
Revised Commitment	27,967,850.00	0.00
Actual	25,857,458.05	0.00

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## 2. Project Objectives and Components

### a. Objectives

According to the Cameroon – Strengthening Public Sector Effectiveness and Statistical Capacity Project (SPSESCP) Financing Agreement (FA) dated May 16, 2019 (p. 5), the Project Development Objective (PDO) was:

**To improve the effectiveness of public spending in selected sectors and strengthen the statistics system for evidence-based decision making.**



The PDO was not revised under the first or second restructuring of the project. Similarly, the essence of the PDO indicators did not change, though they were revised to provide greater specificity. Consequently, a split rating is not necessary.

For this review, the PDO has been parsed as follows:

- **PDO1:** To improve the effectiveness of public spending in selected sectors.
- **PDO2:** To strengthen the statistics system for evidence-based decision making,

The Project Appraisal Document (PAD, p. 20) states that the project would target (a) public investment management in the context of the implementation of the 2007 Public Financial Management (PFM) Act and the procurement reform and (b) the national statistical system.

The PAD (p. 20) stated that the intended beneficiaries were government officials, policy makers, and the citizens of Cameroon. These groups would benefit from better quality services, access to information from national statistics, and public finance (i.e., budget, spending, and investment budget execution). The PAD further identified the specific beneficiaries as Ministry of Finance (MINFI), Technical Committee Supervising the State Own Enterprises, Ministry of Civil Service, Ministry of Economy, Planning, and Regional Development (MINEPAT), Public Investment Budget Execution Monitoring Committees, Ministry of Public Contracts (MINMAP), Public Procurement Regulatory Agency, Ministry of Basic Education (MINEDUB), Ministry of Health (MINSANTE), National Institute of Statistics, and Census Bureau.

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

No

**c. Will a split evaluation be undertaken?**

No

**d. Components**

The project had five components as follows:

**Component 1: Consolidating the program budgeting reform in selected sectors** (PAD, p. 21). (Cost at approval: US\$6.0 million. Revised cost after restructuring: US\$5.5 million. Actual amount disbursed: US\$5.5 million.) This component aimed to ensure the implementation of program budgets by (i) consolidating the budget reform process at the MINFI and MINEPAT and (ii) addressing PFM issues that hindered the implementation of program budgets. There were four subcomponents:

- Strengthening program budgeting to increase capacity in the ministries of education and health to adopt a program-based approach by supporting their budget departments in strategic resource allocation.
- Enhancing programs' implementation and monitoring systems in the ministries of health and education and capacity to implement and monitor their programs.
- Deploying a new payroll management system and introducing the implementation of an integrated human resources system in the ministries of health and education.



- Strengthening state-owned enterprise (SOE) portfolio management by supporting the government's efforts to strengthen corporate governance, oversight, and management.

**Component 2: Improving the quality of public investment in selected sectors.** (Cost at approval: US\$5.5 million. Revised cost after restructuring: US\$5.0 million. Actual amount disbursed: US\$5.0 million.) This component aimed to address selected key bottlenecks in programming, budgeting, execution, and monitoring processes of public investment activities. There were three subcomponents:

- Strengthening public investment budget programming and budgeting to improve the public investment budget preparation process.
- Enhancing public investment budget execution monitoring by improving data consolidation from subnational levels, disseminating public investment budget data, and promoting citizen monitoring.
- Strengthening the management of public investment projects financed by international and bilateral donors by supporting the development of regulations and guidelines to improve the seamless implementation of these projects and building capacity of MINEPAT in project implementation.

**Component 3. Strengthening the performance of the public procurement system and developing capacity for better service delivery.** (Cost at approval: US\$7.0 million. Revised cost after restructuring: US\$6.0 million. Actual amount disbursed: US\$6.0 million.) This component focused on supporting improved efficiency, effectiveness, and value for money in the public procurement process. There were four subcomponents:

- Strengthening the competencies of public officials responsible for public procurement by providing training to create a critical mass of procurement officials.
- Enhancing the capacity of organizations in the procurement system to carry out their functions by providing resources such as equipment, manuals, forms, and checklists to guide staff in carrying out public procurement.
- Streamlining the procurement regulatory framework by providing technical assistance for its design
- Improving management and monitoring of procurement performance by supporting the introduction of a performance contracting approach and a mechanism to collect and use data from three ministries.

**Component 4. Improving the use of statistics for policy making.** (Cost at approval: US\$9.0 million. Revised cost after restructuring: US\$11 million. Actual amount disbursed: US\$11.0 million.) The component focused on supporting the production and dissemination of poverty and economic data. It had three subcomponents:

- Improving production of poverty-related data by improving methodology and support to data collection, analysis of the population census, poverty mapping, and design of a labor statistics production system.
- Strengthening the national accounts production by providing technical assistance to improve the methodology for quarterly national accounts estimation, establishing a methodology and baseline to capture regional cross-border trade, and creating an economic simulation tool for MINEPAT.
- Enhancing statistical data dissemination and use by the government to improve policy making and implementation by supporting improvements in archiving procedures and systems, data



dissemination activities, and better physical conditions in the statistics headquarters and regional offices.

**Component 5: Project coordination.** (Cost at approval: US\$3.5 million. Revised cost after restructuring: US\$3.5 million. Actual amount disbursed: US\$3.5 million) The two subcomponents were:

- Management support
- Just-in-time technical assistance

**Significant changes during implementation**

**Restructuring No. 1:** A first restructuring was approved on July 14, 2022, to improve project implementation after the mid-term review (MTR). The specific objectives of the restructuring were to: (i) streamline and select priority interventions most directly linked to the achievement of targeted results; (ii) revise the project Results Framework (RF) to ensure indicators were clear and measurable and remained in the sphere of influence of the project, and to strengthen the links between activities and results sought; (iii) identify key gaps in terms of technical interventions to achieve the PDO; and (iv) reallocate resources to Component 4 to address financing gaps (Restructuring Paper, 2022, para. 7).

The PDO, the number of components, and the overall budget of the project remained the same. Specific changes undertaken were:

- Rewording of Component 1. The revised wording was “Consolidating the program budgeting reform and improving the management of public funds.”
- Subcomponent 1.3 “Deploying new payroll management” was dropped.
- Activities under Subcomponent 2.3 were merged with Subcomponent 2.2.
- Activities under Subcomponent 3.3 were merged with Subcomponent 3.1.
- Activities under Subcomponent 3.4 were merged with Subcomponent 3.2.
- Five PDO indicators were revised for greater specificity, and one was dropped (see Table 1). This led to changes in the RF.
- Nine IRIs were revised, one was dropped, two remain unchanged, and one was added (see Table 1). This led to changes in the RF.
- Reallocation of funds between components (see Table 2).

TABLE 1: Changes to PDO and IRIs

Original PDO Indicator	July 2022 Restructured PDO Indicator	Status
Average variance by economic classification between annual budget allocation and medium-term expenditure framework (MTEF) projection in selected sectors	Variance between the annual budget allocation and the MTEF projection for the first MTEF year in MINSANTE	Revised and split into 2 indicators
	Variance between the annual budget allocation and the MTEF projection for the first MTEF year in MINEDUB	
Public investment projects in selected sectors included in the national budget		Dropped



that fully complied with the new selection manual		
Average time for procurement process of public investment project for MINMAP contracts	Average procurement time of public contracts subject to MINMAP's prior review	Revised
Decentralized Public investment execution rate by December 31 in selected sectors (MINEDUB)	Public investment execution rate by December 31 in selected sectors (MINEDUB)	Revised
Decentralized Public investment execution rate by December 31 in selected sectors (MINSANTE)	Public investment execution rate by December 31 in selected sectors (MINSANTE)	Revised
Satisfaction of public statistics users from public administration	Satisfaction of public statistics users	Revised
<b>Original Intermediate Results Indicators</b>	<b>July 2022 Restructured Intermediate Results Indicators</b>	<b>Status</b>
Number of program budget and associated result indicators redesigned (based on the new budget classification) revised		Dropped
	Annual performance plans prepared on the basis of the new program format and indicators in MINEDUB	New
	Annual performance plans prepared on the basis of the new program format and indicators in MINSANTE	New
Publication of annual budget and spending through on-line BOOST database by January 30	Publication of annual budget and spending through on-line BOOST database by July 31	Revised
Publication of key annual financial and performance data of the 10 largest SOEs	Publication of audited financial statements of SOEs	Revised
Validation of Public Investment Selection Manual that include Poverty in selection criteria	Validation of Public Investment Selection Manual that include Poverty in selection criteria	Same
Comprehensive budgeted Investment Projects database available online and updated quarterly within 4 weeks after the end of each quarter	Public investment projects database available online and updated at least twice a year	Revised
Average for procurement process of public investment projects of MINEDUB	Average procurement time of public contracts under MINEDUB's exclusive competence	Revised
Average for procurement process of public investment projects of MINSANTE	Average procurement time of public contracts under MINSANTE's exclusive competence	Revised
Procurement staff trained with demonstrated competency in procurement	Procurement staff trained with demonstrated competency in procurement	Same



Female beneficiary of procurement training	Beneficiaries of procurement training among women	Revised
Interval between two Population Census reduced	4th Population Census mapping revised	Revised
Cameroon Household Survey (ECAM 5 survey) revised methodology is aligned with new international standards on poverty surveys	ECAM 5 survey revised methodology is aligned with new international standards on poverty surveys	Same
Regions for which cross border trade statistics are produced and taken into account in National Accounts	Regions for which cross border trade statistics are produced and taken into account in National Accounts	Same

**Restructuring No. 2:** A second restructuring cancelled US\$3.0 million of the US\$9.4 million undisbursed amount prior to the project’s closing date of December 31, 2023. No other changes were made to the project.

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

**Project Cost:** The project cost at appraisal was US\$31.0 million. After the first restructuring, the project commitment remained the same. After the second restructuring, the revised project commitment was US\$27.97 million. The cancelation of US\$3.0 million was made at the government’s request following the MTR.

**Financing:** The project was financed by an IDA credit of \$31 million. The total amount disbursed was US\$25.86 million.

**Borrower Contribution:** The Republic of Cameroon did not provide any counterpart funding.

**Dates:** The World Bank (WB) approved the project on November 20, 2017, and the project became effective on June 27, 2019. The delay in project effectiveness was due to the government’s known lengthy timeline for “project maturation and approval” (ICR, para. 73). The MTR was on April 1, 2022. The first restructuring was approved on July 12, 2022. The second restructuring was approved on December 29, 2023. There were no extensions to the project closing date of December 31, 2023.

**3. Relevance of Objectives**

**Rationale**

**Country context.** Cameroon is a lower-middle-income country where 23.0 percent of its population lived in extreme poverty in 2023, slightly less than 25.7 percent in 2014. The annual gross domestic product (GDP) growth was 5.1 percent between 2011-2016, though GDP per capita grew by only 2.0 percent yearly. Cameroon's vision to become an upper-middle-income country by 2035 would require an annual GDP per capita growth rate of 5.5 percent. Cameroon’s goals have been difficult to achieve because of (i)



low rural productivity, particularly in northern regions; (ii) an unfavorable business environment for the formal and informal private sector; and (iii) fragility and poor governance.

Cameroon faced significant macroeconomic challenges that required fiscal consolidation and structural reforms. It had pursued a growth strategy centered on public investment, which led to public sector debt increasing from 17 percent to 33 percent of GDP between 2012 to 2015 and Cameroon being classified at high risk of debt distress under the IMF-Bank Debt Sustainability Assessment (DSA). Furthermore, the Central African Economic and Monetary Community (CEMAC) – of which Cameroon was the largest member – was suffering a macroeconomic crisis that led to rapid depletion of foreign exchange reserves and consequent pressure on the currency peg to the Euro. To preserve the peg, members of CEMAC undertook fiscal adjustment. Cameroon also pursued greater economic diversification with the support of the International Monetary Fund (IMF) and the WB. An IMF Extended Fund Facility was approved in July 2017, under which the Government of Cameroon committed to narrow its fiscal deficit from 6.5 percent of GDP in 2016 to 1.6 percent of GDP in 2020, through a reduction in capital and recurrent spending, and an increase in non-oil revenue. The WB's supported a series of three Development Policy Operations, the first of which would be submitted to the Board in November 2017.

Cameroon had been pursuing public sector reform since 2007, aiming to enhance its PFM system by adopting CEMAC directives and transitioning from a traditional, input-based budget to a multiyear program budgeting approach. Despite these efforts, the effectiveness of the reforms had been limited. The implementation of new budgeting tools faced significant challenges, including poorly formulated performance indicators, inadequate integration of national statistics, and unclear reporting chains. These issues hindered timely adjustments and led to inconsistencies between program activities and ministry missions, with program budgets lacking comprehensiveness. Moreover, poor governance affects Cameroon's PFM and procurement significantly, reducing the efficiency of public expenditures and investments.

Consequently, Cameroon's public investment efforts had not substantially improved service delivery, particularly for disadvantaged groups. The IMF's 2020 Public Investment Management Assessment (PIMA) report highlighted a significant efficiency gap in Cameroon's public investment compared to the best-performing countries. Cameroon's public investment efficiency was notably low, falling between the minimum and first quartile of low-income countries and Sub-Saharan Africa region. The public investment preparation process lacked systematic, evidence-based appraisals and economic return assessments, affecting the selection and prioritization of investments, and ultimately impeding their effectiveness.

**WB strategy.** The FY17–FY21 Country Partnership Framework (CPF) identified three focus areas aligned with the Systematic Country Diagnostic. Improving governance was one of the three areas, with objectives aiming at more efficient public expenditure and service delivery; improved regulation in key sectors; and increased citizen engagement in service delivery. The project's objectives aligned effectively with the CPF's strategy. By providing targeted support to line ministries in public investment management and program budgeting, the project aimed to enhance benefits with ongoing sector operations in health and education, thereby improving procurement processes within the portfolio. The project's focus on improving the statistical system aimed to strengthen macroeconomic and poverty analysis, facilitating better design and monitoring of indicators linked to program budgets. This, in turn, was expected to improve the overall impact of public spending. Furthermore, the project was strategically aligned with the then-upcoming budget support operation involving the WB, IMF, French Agency for Development (AFD), African Development Bank, and European Union, in areas such as public investment management, procurement reforms, civil



service reform, and public finance modernization, ensuring a cohesive approach to advancing these critical areas (PAD, p. 18)

**Government strategy.** The project's objectives were well-aligned with the Government of Cameroon's Strategy for Growth and Employment 2010-2020 (DSCE), particularly in its focus on macroeconomic and budgetary management and state governance. By targeting improvements in PFM, the project supported the DSCE's emphasis on consolidating budgetary discipline and redirecting resources towards growth and poverty reduction priorities. The project's activities, such as supporting program budgeting and enhancing procurement processes, were in line with the Public Finance Management Plan's objectives to introduce results-oriented methodologies and strengthen the effectiveness of public services. By addressing specific challenges in the health and education sectors, the project also aligned with DSCE's goals of improving service delivery and strategic management, demonstrating its commitment to achieving inclusive and sustainable growth.

**Level of ambition of the project.** The level of ambition of the project was high. The project addressed several complex challenges covering PFM, public investment management, human resource management, SOEs, and statistics (ICR, p. 19). In addition, the number of government agencies that were direct beneficiaries was high (a total of 11). Adjusting activities and indicators during the project was appropriate. The overall relevance of the PDO was Substantial because the project was relevant and aligned to the country strategy.

## Rating

Substantial

## 4. Achievement of Objectives (Efficacy)

### OBJECTIVE 1

#### Objective

To improve the effectiveness of public spending in selected sectors.

#### Rationale

The Theory of Change (TOC) identified the overall impacts of the project as improved service delivery, enhanced growth, and poverty reduction. The project had two long-term outcomes: (i) improved effectiveness of public spending (discussed in this section) and (ii) high-quality data available that informs policy. These long-term outcomes combined constituted the PDO of the project, though with greater specificity by referring to the education and health sectors rather than selected sectors. To achieve the first long-term outcome of improved effectiveness of public spending, the short-term outcomes were (i) program-based budgeting in the education and health sectors, (ii) enhanced quality of public investment in the education and health sectors, and (iii) reduction of procurement time.





The ICR included a TOC, though one was absent from the PAD since it was prepared prior the introduction of the requirement. The ICR's TOC was incomplete, since it included only outputs, short-term and long-term outcomes, and impact. It did not include information on activities or inputs. The causal links between impact and outcomes were logical. While the causal link between outputs and short-term outcomes was partial, – the outputs were necessary but not sufficient to achieve the short-term outcome of program-based budgeting. The project activities aimed to improve management and transparency of public finances through adoption of data management tools, preparation of annual performance plans, elaboration of selection methodologies, publication of the budget-related information, and improving procurement practices. Though progress was achieved in several areas, two areas lagged: (i) the finalization of annual performance plans of the ministries of health and basic education and (ii) efficiency of the procurement process, especially in the ministry of basic education. Though the proposed outputs were necessary prerequisites to improving public spending in health and basic education, they did not guarantee achievement of the objective.

## **Outputs**

The 11 outputs from the TOC associated with the first objective were:

1. Publication of the annual budget and expenditures through an online micro fiscal database (based on the WB's "BOOST" program that collects categorized disaggregated fiscal data).
2. Drafting of annual performance plans based on the new program format in MINEDUB and MINSANTE. These sectors were chosen given their importance for the achievement of development outcomes and because of their long-standing partnership with the WB (PAD, p. 20).
3. Publication of audited financial statements of SOEs.
4. Development of a database to monitor the physical and financial execution of investment projects (SISBIP).
5. Completion of the public investment selection manual, which includes poverty in the selection criteria.
6. New budget manual that has harmonized concepts, improving the quality and timeliness of budget documents from ministries to the Budget Commission.
7. A reference system (criteria) for the inclusion of projects in the annual borrowing plan.
8. Inclusion of a new classification of externally financed (FINEX) project expenditures to more accurately capture capital expenditures in the budget law.
9. Standardized methodology for evaluating and incentivizing the performance of Project Implementation Units (PIUs) within a larger framework for monitoring the performance of investment programs and projects.
10. Assessment of the Cameroon procurement system using the MAPS (Methodology for Assessing Procurement Systems).
11. Adoption of the Cameroon Online e-Procurement System (COLEPS) by 15 Ministries, Departments and Agencies, including MINSANTE and MINEDUB.

## **Intermediate Results Indicators (IRIs)**

The IRIs from the RF provide the key intermediate results accomplished under the project. These IRIs are closely linked to the outputs in the TOC.

- **IRI1:** Annual performance plans prepared on the basis of the new program format and indicators in MINEDUB. Baseline: No in 2022. Target: Yes. Actual: No in 2023. Though the annual performance plan was drafted, it was not approved nor implemented. **(IRI 1: Not achieved)**.



- **IRI2:** Annual performance plans prepared on the basis of the new program format and indicators in MINSANTE. Baseline: No in 2022. Target: Yes. Actual: No in 2023. Though the annual performance plan was drafted, it was not approved nor implemented. **(IRI 2: Not achieved).**
- **IRI3:** Publication of annual budget and spending through on-line BOOST database by July 31st. Baseline: No in 2017. Target: Yes. Actual: Yes in 2023. **(IRI 3: Achieved).**
- **IRI4:** Publication of audited financial statements of SOEs. Baseline: 0 published in 2017. Target: 10 published. Actual: 12 published in 2023. **(IRI 4: Exceeded).**
- **IRI5:** Validation of Public Investment Selection Manual that includes poverty in selection criteria. Baseline: No in 2017. Target: Yes. Actual: Yes in 2023. **(IRI 5: Achieved).**
- **IRI6:** Public investment projects database available online and updated at least twice a year. Baseline: No in 2017. Target: Yes. Actual: Yes in 2023. **(IRI 6: Achieved).**
- **IRI7:** Average procurement time of public contracts under MINEDUB's exclusive competence. Baseline: 128 days in 2017. Target: 90 days. Actual: 189 days in 2023. **(IRI 7: Not achieved).**
- **IRI8:** Average procurement time of public contracts under MINSANTE's exclusive competence. Baseline: 128 days in 2017. Target: 90 days. Actual: 86 days in 2023. The project exceeded its target. **(IRI 8: Exceeded).**
- **IRI9:** Procurement staff trained with demonstrated competency in procurement. Baseline: 52.6 percent in 2017. Target: 70 percent. Actual: 76 percent in 2023. The project exceeded its target. **(IRI 9: Exceeded).**
- **IRI10:** Beneficiaries of procurement training among women. Baseline: 0 percent in 2017. Target: 70 percent. Actual: 34 percent in 2023. Some progress was made in training women in procurement. **(IRI 10: Not achieved).**

The ICR exhibited inconsistencies between the narrative and the RF and adopted some imprecise and/or unclear measures. Examples of these are:

- Inconsistencies in the assessment of target achievements (i.e., IRIs) between the RF (shown above) and the ICR (pp. 13-14): The ICR provides a conflicting assessment on the achievement of IRI3. The RF (ICR, p.28) clearly indicates that the target was met. However, in Table 4 (p. 14), the ICR states that the publication of the annual budget and spending through BOOST was only partially achieved: they were published in 2019, 2020, and 2021 but not in 2022. One possible reason for the confusion is the ambiguity of the time period over which the indicator was evaluated and definitions of words such as "prepared" in IRI1 and IRI2. The annual performance plans were drafted but not approved or implemented, thus not meeting the threshold of what is considered "prepared."
- The wording of IRI10 is unclear, "beneficiaries of procurement training among women." It is not clear whether the goal was for 70 percent of all trainees to be women or that 70 percent of women working in procurement should be trained.
- The lack of achievement of one PDO1 indicator (see below) and one IRI related to the MINEDUB appears to indicate that the basic education ministry had greater challenges than the health ministry (MINSANTE), which successfully achieved its targets. The ICR does not discuss the discrepancy in the performance of these two ministries.

## Outcomes

The outputs listed above were expected to contribute to the desired short-term outcomes of (i) program-based budgeting operational in education and health sectors, (ii) improved effectiveness of public spending,



and (iii) reduction in procurement time. Achievement of PDO1 is assessed by the following indicators (ICR, p. 25):

- **PDO Indicator 1:** Variance between the annual budget allocation and the medium-term expenditure framework (MTEF) projection for the first MTEF year (MINSANTE). Baseline: 50 percent in 2017. Target: 20 percent. Actual: 0.25 percent in 2023. The project exceeded its target. **(PDO Indicator 1: Exceeded).**
- **PDO Indicator 2:** Variance between the annual budget allocation and the MTEF projection for the first MTEF year (MINEDUB). Baseline: 50 percent in 2017. Target: 20 percent in 2023. Actual: 0.31 percent in 2023. The project exceeded its target. **(PDO Indicator 2: Exceeded).**
- **PDO Indicator 3:** Public investment execution rate by December 31 in selected sectors (MINSANTE). Baseline: 52.6 percent in 2017. Target: 75 percent. Actual: 95.1 percent in 2023. The project exceeded its target. **(PDO Indicator 3: Exceeded).**
- **PDO Indicator 4:** Public investment execution rate by December 31 in selected sectors (MINEDUB). Baseline: 50 percent in 2017. Target: 85 percent. Actual: 71.8 percent in 2023. The project partially achieved its target. The ICR did not elaborate on the reasons why this outcome was not achieved. **(PDO Indicator 4: Partially achieved).**
- **PDO Indicator 5:** Average procurement time of public contracts subject to MINMAP's prior review. Baseline: 255 days in 2017. Target: 180 days. Actual: 107 days in 2023. The project exceeded its target. **(PDO Indicator 5: Exceeded).**

Though the RF indicates that four of the five PDO1 indicators and six of the ten IRIs were achieved, the ICR (para. 24) questions the quality and reliability of the data, especially for public investment execution rates. The Project Coordination Unit (PCU) received the information from government agencies/ministries, but it did not have processes in place to verify the data. In addition, the bunching of spending just prior to project closing may have adversely affected data on public investment execution. Consequently, the rating for Objective 1 is **Modest**.

**Rating**  
Modest

## **OBJECTIVE 2**

### **Objective**

To strengthen the statistics system for evidence-based decision making.

### **Rationale**

The TOC for this objective identified the long-term outcome as high-quality data available that informs policies. The short-term outcomes were (i) improved poverty-related statistics and (ii) regular statistics produced and data disseminated. The causal link between outputs and short- and long-term outcomes was strong. The project was to improve the ability of the National Institute of Statistics (INS) in the areas of poverty measurement, national accounts, and population censuses. These three critical sources of information are essential for helping policymakers understand the national socio-economic situation better and providing a stronger foundation for evidence-based decision making.



## Outputs

The 5 outputs from the TOC associated with the second objective were:

- Adoption and implementation of a new methodology for poverty measurement
- Technical assistance to the INS on poverty measurement
- Support for data collection on informal cross-border trade completed in all seven border regions
- Related trade statistics integrated into the national accounts and into the balance of trade
- Support to preparatory activities for the implementation of the fourth population and housing census, linked to the agricultural census

## IRIs

The IRIs from the RF for the second objective were:

- **IRI11:** 4th Population Census mapping revised. Baseline: No in 2017. Target: Yes in 2023. Actual: Yes in 2023. **(IRI11: Achieved)**.
- **IRI12:** *Enquête Camerounaise Auprès des Ménages* (Cameroon's household survey) (ECAM 5) survey revised methodology is aligned with new international standards on poverty surveys. Baseline: No in 2017. Target: Yes in 2023. Actual: Yes in 2023. **(IRI 12: Achieved)**.
- **IRI13:** Regions for which cross border trade statistics are produced and taken into account in national accounts. Baseline: 0 regions in 2017. Target: 4 regions in 2023. Actual: 7 regions in 2023. The target was exceeded. **(IRI 13: Exceeded)**.

The IRIs indicate that the project successfully improved the methodologies for the census and the household survey. ECAM5 was conducted in 2021, and subsequent analysis yielded poverty estimates. Though steps had been taken to improve the methodology for the population census, the actual data collection has been indefinitely delayed due to lack of funding. Of the 10 border regions in Cameroon, 7 regions collected cross-border trade statistics, which improved the comprehensiveness and quality of national accounts.

## Outcomes

The outputs listed above were expected to contribute to the desired short-term outcomes of (i) improved poverty-related statistics and (ii) regular statistics produced and data disseminated. The long-term outcome is high quality data available that informs policies. Achievement of PDO2 is assessed by the following indicator (ICR, p. 27):

- **PDO Indicator 6:** Satisfaction of public statistics users. Baseline: 0 percent in 2017. Target: 70 percent in 2023. Actual: 82.3 percent in 2023. **(PDO Indicator 6: Exceeded)**.

This indicator is inadequate for determining progress towards the objective of strengthening the statistics system for evidence-based decision making. Satisfaction of users at best provides a subjective assessment by end-users of the data rather than an assessment of whether the statistics system as a whole is stronger.

The project could have focused on identifying an objective way of assessing improvements in the statistical system and the publication of data in user-friendly form.



Though the target for PDO indicator 6 on user satisfaction was achieved and the 3 IRIs were achieved, PDO2 is rated as **Modest** since the indicator is insufficient to demonstrate the achievement of the objective.

**Rating**  
Modest

## OVERALL EFFICACY

### Rationale

Overall project efficacy is rated **Modest**. The efficacy of PDO1 and PDO2 is rated Modest due to two key issues: the lack of reliable information, which undermined the ability to accurately measure the achievement of PDO1, and the use of an indicator that was inadequate for assessing the achievement of PDO2.

**Overall Efficacy Rating**  
Modest

**Primary Reason**  
Insufficient evidence

## 5. Efficiency

The **appraisal methodology** for evaluating the project focused on assessing improvements in Cameroon’s public investment management by analyzing benefits, costs, and assumptions. It estimated a net present value (NPV) of approximately US\$564 million, reflecting the expected gains from enhanced execution rates, reduced cost overruns, and increased efficiency. The total project cost was US\$31 million, considered reasonable given the substantial projected savings from addressing previous inefficiencies. The analysis employed the Incremental Capital Output Ratio (ICOR) to estimate gains from reduced non-execution and cost overruns. It relied on assumptions that better management would lead to higher execution rates, lower cost overruns, and improved efficiency scores, as well as increased transparency and data availability that would enhance financial management (FM) and borrowing conditions (PAD, pp. 87-93).

**Data gaps.** The ICR was not able to measure well the efficiency of the project due to several critical data gaps. First, detailed budget execution rates specific to the basic education and health sectors were lacking, making it difficult to assess the financial impact of the project. The available data from the *Lois de Reglement* were insufficiently detailed and disaggregated, preventing robust economic and financial analysis. Additionally, post-project closure, data retrieval from the PIU proved challenging, further complicating the task of attributing



development results directly to the project. Consequently, in the ICR, the efficiency analysis was constrained to estimating financial gains from cross-border trade and economic benefits from increased public investment, without a complete picture of how the project's investments and interventions impacted the targeted sectors directly.

**Economic efficiency.** The ICR attempts to measure (i) the project's impact on growth through increased public investment and (ii) the financial benefits of enhancing the use of statistics for policy making. Undertaking this type of analysis is challenging because of the limitations of data and the difficulty in parsing causality. However, the ICR undertakes economic analysis that relies on estimated multipliers and assumptions to approximate the potential growth impact, and financial analysis that relies on the estimating the net present value of additional revenue collection.

The ICR's economic analysis quantifies the impact of increased public investment on national output. Based upon the WB's Public Finance Review multiplier of 1.1, the project's contribution to economic growth is assessed based on scenarios of increased public investment attributable to the project. The project presents both a conservative and optimistic scenario where 10 percent and 25 percent of the increase in investment is attributable to the project, respectively. The results are that the internal rate of return ranges from 63 percent to 126 percent. These figures suggest that the project has significant potential to enhance economic growth through public investment.

The financial analysis of the project component of enhancing the use of statistics for policy making focused on improving Cameroon's national statistical system to better capture informal cross-border trade. An INS survey found that informal trade constitutes about 5 percent of Cameroon's total trade. By implementing effective taxation policies for this sector, the government could potentially boost its international trade tax revenue by up to 5 percent. The analysis projects that over a 10-year period, the net present value of the additional revenue could range from US\$156 million to US\$234 million, with an internal rate of return of 79 percent, highlighting the high profitability and significant financial benefits of capturing these informal trade resources.

**Operational efficiency.** The duration of the project was from 2017 – 2023, but its effectiveness was from 2019-2023 (which included the period of COVID-19 pandemic in 2020-2021). The project was restructured twice, and the amount was decreased from US\$31 million to US\$28 million in 2023. Total disbursement as a share of the original allocation was 63 percent on December 30, 2023. By the end of the project's grace period in June 2024, 83 percent of the original approved allocation, or 92 percent of the revised allocation, was utilized. Thus, during the grace period, US\$6.2 million was disbursed at a much faster rate than at any time during the project.

The appropriateness and timing of the disbursements indicate that operational efficiency was likely lower than implied by the overall amount of disbursement as a share of the total credit. The ICR refers to possible questionable use of funds which were or are currently being investigated by the WB. Moreover, there was a "large number of activities carried out only a few weeks before the closing date, with a high risk of inefficient use of project funds" (ICR, pp. 21-22). The WB hired an auditor to determine whether the activities were indeed completed.

The project's efficiency was impacted by the performance of the PCU. Shortcomings in the areas of FM, procurement, and M&E adversely affected the PCU's main fiduciary function. Project implementation was negatively affected by extended delays in consultant selection and contract execution. There was lack of oversight of staff and management performance as well as of project performance. Furthermore, despite support



to FM and procurement, there was significant fiduciary non-compliance that appears to have been long standing and unresolved; for example, there was a history of ineligible expenses.

It is difficult to capture the full economic impact of the whole project or to fully appreciate the progress made given the unstable political situation in Cameroon throughout the project's lifetime. Despite the problems with the project, its implementation yielded some positive outcomes, such as the improvement in PFM, which led possibly to an increase in public investment and the identification of a new source of government revenue. Consequently, despite significant shortcomings in implementation efficiency, the overall efficiency of the project is rated as **Modest**.

### 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 <input type="checkbox"/> Not Applicable
ICR Estimate		0	0 <input type="checkbox"/> Not Applicable

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

### 6. Outcome

The PDO was relevant to government strategy and the WB's strategy for Cameroon. Despite achievement of most output, intermediate outcome, and outcome targets, efficacy is rated Modest due to the questionable reliability of the information provided by the government and some misalignment between the objective and the indicators. Efficiency is also rated as Modest, since the project demonstrated moderate operational efficiency with concerns of questionable use of funds and only a partial assessment of economic efficiency due to data limitations. However, if the government sustains the reforms to public spending and levies taxes on informal trade, the project could be considered good value for money in a fragile country context. The overall Outcome of the project is rated as Moderately Unsatisfactory.

#### a. Outcome Rating

Moderately Unsatisfactory

### 7. Risk to Development Outcome



The project facilitated some progress that needs to be sustained and regularized outside the context of a project. Development outcomes could be constrained by the following factors:

### Technical risk

- There is a risk that the institutional capacity needed to implement and sustain reforms, as outlined in the updated Global Public Finance Management Reform Plan, may not be fully achieved, potentially undermining the project's developmental outcomes.
- The challenge of maintaining momentum for reforms, especially given worsening fiscal and debt vulnerabilities, could impact the effective implementation of the government's PFM reform strategy and related projects.

### Financial risk

- The government's fiscal and debt vulnerabilities, exacerbated by a high inflation rate (5.9 percent in 2024), pose a risk to the sustainability of financial commitments and reform funding.

### Social risk

- Though not discussed in the ICR, the increase in violence and social instability may limit the role of citizens in monitoring project implementation.

### Political risk

- The election cycle may also pose a challenge as it could increase pressure on government spending.

### Additional risks not raised in ICR:

- Inadequate training in key areas of FM, procurement, and M&E.
- Lack of public sector accountability, potential misuse of financial resources, and poor execution of investments.

## 8. Assessment of Bank Performance

### a. Quality-at-Entry

The WB's performance in ensuring quality of entry was enhanced by the following:

- The PDO was **strategically relevant** as it aimed to address persistent governance challenges in Cameroon by building on successful reform examples, such as performance-based financing and enhanced transparency in the public sector, to drive meaningful changes in governance and economic management especially as related to public spending. Despite past setbacks, this approach was built on proven successes to foster improved public sector performance and accountability.





- **Government commitment** was strong, as the government sought assistance in revitalizing the stalled progress of the PFM reform. In 2007, the government took a major step when it passed the PFM Organic Law 10, transitioning from a traditional, input-based budget to a multi-year program budget effective from 2013. A new Public Expenditure and Financial Accountability (PEFA) assessment completed in September 2017 set the stage for a PFM reform strategy. Additionally, a September 2016 Prime Minister directive outlined key reform areas: finalizing CEMAC PFM Directives into law, enhancing the linkage between sector policies and program budgeting, improving multiyear budget management, upgrading the accounting framework, implementing change management in public administration, and updating the Integrated Financial Management Information System.
- The project's **policy and institutional** aspects aligned with significant government reforms and strategies, such as the 2007 PFM Organic Law and the Growth and Employment Strategy. It built on prior technical assistance and policy dialogue, ensuring continuity and building on previous achievements. Additionally, the project addressed gaps in institutional coordination and task sequencing by integrating feedback from previous assessments and aligning with new PFM directives, thereby strengthening its design and implementation framework.
- The project's **financial and economic aspects** incorporated lessons from financing and successful public sector reforms that had demonstrated tangible improvements in service delivery and governance. This approach grounded the project in practical, evidence-based solutions, increasing its potential for impactful results.
- The project integrated **poverty** criteria into the public investment selection manual and sought to improve poverty-related data collection and analysis, ensuring that public resources were more effectively directed toward poverty reduction. It also included **social** measures to increase citizen engagement, such as publishing budget data in a user-friendly format and stimulating community participation, which contributed to greater transparency and accountability. Additionally, the project incorporated **gender-sensitive** aspects by including women in procurement training and empowering them in local monitoring committees, fostering more inclusive participation in public spending initiatives.
- The project's **technical aspects** sought to ensure alignment with key regulatory frameworks and incorporate lessons from prior WB activities, thereby leveraging both successful strategies and addressing previous shortcomings in public sector management.
- The project's **fiduciary aspects** sought to establish a well-defined structure for FM and procurement, including the recruitment of experienced staff and the development of detailed plans and strategies. This approach aimed to mitigate substantial fiduciary risks through rigorous oversight, training, and regular implementation support, with the expectation of ensuring effective management and accountability throughout the project's duration.
- The **implementation arrangements** involved establishing a well-structured PCU led by an experienced project coordinator and staffed with dedicated FM and procurement specialists, ensuring effective oversight and fiduciary management. The involvement of key ministries, including MINFI, MINEPAT, MINMAP, and INS, with experienced civil servants in managing and monitoring components, facilitated efficient execution of technical activities and provided performance-based incentives for staff. Additionally, the formation of an Orientation and Monitoring Committee enabled regular oversight and prompt resolution of institutional challenges, enhancing coordination and accountability.
- The **Monitoring and Evaluation (M&E)** framework relied on a comprehensive "Guide On Operational-Level PFM Reform Indicators" to track progress and identify bottlenecks effectively. The M&E system was designed to support regular assessments and midterm review, ensuring



timely adjustments and continuous alignment with project objectives. By employing existing government frameworks and actively engaging civil society for independent monitoring, the project aimed to improve transparency, accountability, and the overall effectiveness of public investment execution.

- The **risk assessment** enhanced the project's quality at entry by identifying and addressing high institutional and political risks through proactive measures such as implementing an agile approach and forming a dedicated Orientation and Monitoring Committee. By recognizing substantial macroeconomic and technical risks, the project incorporated specific mitigation strategies, including fiscal adjustments and performance incentives, to maintain progress and adapt to emerging challenges.

In addition, project design was built on technical assistance activities and policy dialogue by the WB team on PFM and procurement reforms. For example, in the period preceding 2017, several fundamental steps were taken, such as introduction of the management control function to support program budgeting, a joint IMF-WB public investment management assessment, setting up of an initial BOOST database, and a Rapid Result Initiative and value chain analysis in the procurement system (PAD, p. 28).

The project suffered from some shortcomings at quality-at-entry:

- The ICR notes that the **implementation arrangements** proposed at appraisal were complex in Cameroon's fragile and conflict-affected (FCV) context of limited capacity and institutional fragmentation (ICR, pp. 22 and 24).
- The **M&E section** of the operations manual was not finalized. According to the ICR, this "significantly affected the project performance and achievement of objectives" (ICR, p. 24). There was lack of clarity on how the indicators in the Results Framework were to be calculated. Consequently, there was no consistent approach adopted, and there appeared to be not adequate quality control over the data received to measure achievement of targets.
- In the original RF several indicators had to be revised (5 of the 6 PDO indicators and more than half of the IRIs). The revised RF included still some weak indicators (e.g., all indicators using percentages failed to specify what those percentages referred to). It did not include an indicator for citizen engagement in project monitoring, even though its importance was acknowledged and referred to in PAD, and the CPF highlighted citizen engagement in service delivery.

## **Quality-at-Entry Rating**

Moderately Satisfactory

### **b. Quality of supervision**

The WB team undertook the following supervision activities that were beneficial during implementation: (i) regular implementation support missions and an MTR, which allowed for ongoing assessment and adjustments, (ii) virtual meetings to maintain regular follow-up on critical issues, especially crucial during the COVID-19 pandemic, (iii) effective use of Aide Memoires, Implementation Status Reports (ISRs), and Management Letters to report issues and communicate both with the government and within the Bank, and



(iv) ensuring of fiduciary compliance by providing support in FM and procurement and conducting an in-depth fiduciary review covering the period from July 2022 to September 2023.

Two challenges that could have adversely affected project supervision did not: (i) the COVID-19 pandemic caused delays due to the suspension of in-person missions, though virtual meetings and fiduciary field missions helped mitigate some of these effects, and (ii) despite these issues, the project management team managed changes in project managers well, with adequate handover and ongoing guidance, minimizing potential disruptions or delays in project closure.

There were two areas where supervision could have been strengthened and would have had positive impact on the project. First, the supervision team did not possess sufficient M&E expertise (ICR, p. 24). The absence of this expertise resulted in the team delaying the resolution of monitoring and evaluation issues, thus adversely impacting the project's ability to effectively track progress and offer better guidance to the PCU. This weakness was exacerbated by the absence of an approved M&E manual in the PCU. Second, during the restructuring the project could have reduced the activities and targets to fit in the shorter time frame available due to the delay in government approval by one-and-half year.

Another notable shortcoming was that, despite the support to FM and procurement, there was significant fiduciary non-compliance that appears to have been long standing and unresolved (ICR, pp. 21-22). For example, the PCU's procurement capacity was not adequate, and there was a history of ineligible expenses. Though the WB conducted an in-depth fiduciary review for the period July 2022 - September 2023, greater proactive due diligence by the WB may have been warranted.

### **Quality of Supervision Rating**

Moderately Satisfactory

### **Overall Bank Performance Rating**

Moderately Satisfactory

## **9. M&E Design, Implementation, & Utilization**

### **a. M&E Design**

The M&E framework presented in the Result Framework mostly captures the high- and medium-level results that were expected to be achieved, though with some noteworthy exceptions. For example, the indicator for the second objective (PDO2), strengthen the statistics system for evidence-based decision making, made it difficult to assess if the objective was achieved.

The original RF had to be revised after the MTR because of poorly formulated indicators. At the time of restructuring, some but not all of the original shortcomings were addressed. These points were noted earlier in the quality-at-entry section (8a).



The M&E design did not include an indicator that would capture the quality of investments. Though Component 2 (improving the quality of public investments in selected sectors) had a subcomponent on promoting citizen monitoring of project implementation, the RF did not include a direct measure of quality.

The ICR notes that the project's arrangements for assessing implementation progress were not well designed. While the RF outlined data sources and responsible institutions, the M&E manual was not finalized, which the ICR notes as an important oversight. Moreover, the M&E framework was complex, involving multiple institutions and a senior government official leading each project component. Data collection was managed by the PCU, which delegated M&E tasks to a team comprising an M&E specialist, an assistant, and focal points assigned to each component.

The ICR included a TOC, but it was partial since it did not list the project activities/inputs and link it to the outputs and outcomes.

## **b. M&E Implementation**

The M&E framework was critical for monitoring progress toward achieving the PDOs and identifying potential bottlenecks. The PCU had primary responsibility for coordinating the M&E system and reporting on project results and outcomes. All ministries and agencies involved in this multi-sectoral project were responsible for collecting and sharing their data with the PCU. MINEPAT was tasked with assessing and reviewing the project's result indicators data. An MTR conducted in 2022 aimed to ensure that the project remained on track, offering recommendations for actions or adaptations needed to address challenges and improve implementation. The PCU did publish progress and annual reports.

M&E implementation experienced two main challenges: (i) an M&E manual was drafted at the beginning of the project but was not finalized; (ii) the M&E specialist was not proactive, and did not always implement corrective actions identified during WB implementation missions, and failed to communicate performance issues to beneficiaries in advance, including insufficient progress on the RF.

## **c. M&E Utilization**

M&E utilization could have been improved with better data quality assurance, more timely reviews, and more detailed reporting to enhance M&E effectiveness:

- **Data Quality Verification:** The Project's M&E unit did not verify the quality of the data collected.
- **MTR:** The MTR, essential for assessing progress and making necessary adjustments, was conducted with a significant delay in June 2022—18 months before the project's end—due to the COVID-19 pandemic. This delay affected the timely evaluation and adjustment of the project's strategies.
- **Reporting:** Quarterly and annual reports were prepared but did not always include all the details required by the RF, potentially leading to gaps in monitoring and reporting project performance comprehensively.

However, the project took steps to use M&E data constructively and adapt its approach, despite facing challenges. There were several positive aspects:



- **Utilization of Data for Restructuring:** M&E data were used to inform the project's restructuring, which included revising the RF to ensure indicators were clear, measurable, and within the project's control. This indicates a proactive approach to using available data for improving project implementation.
- **Clarification of Indicators:** The restructuring process used M&E data to clarify how certain indicators, such as average procurement times and the number of women beneficiaries of training, should be calculated. This helped in refining and setting clearer targets for project outcomes.
- **Increased Ambition for Indicators:** The restructuring raised the ambition for the indicator related to cross-border statistics, expanding the target from 4 to include all 7 border regions. This demonstrated a commitment to enhancing the scope and impact of the project.
- **Preparation of Reports:** Quarterly and annual reports were consistently prepared by the project. Even though they did not always provide all the required details, the preparation of these reports reflects ongoing efforts to document and communicate project progress.

## M&E Quality Rating

Modest

## 10. Other Issues

### a. Safeguards

**Environmental and Social Safeguards.** The project was classified under Category C at appraisal, indicating that it was not expected to have significant environmental or social impacts. This assessment did not change during implementation and restructuring.

### b. Fiduciary Compliance

**Financial management.** The project's FM showed significant issues throughout its implementation. Performance was rated Satisfactory until December 2020. However, from June 2021 until closure, the rating was downgraded to Moderately Unsatisfactory due to recurring problems. These included slow implementation of recommendations, insufficiently justified expenditures, and lengthy delays in accounting for mission advances. The 2022 audit reports were delayed by five months and included a qualified opinion, highlighting questionable expenditures. A detailed fiduciary review by the WB in October 2023 uncovered over US\$2.0 million disputed expenditures and internal control weaknesses, (ICR, para. 64). The review's final conclusions, communicated to the government in April 2024, revealed ineligible expenditures of XAF154 million (US\$0.3 million) and potential fraud or corruption involving XAF609 million (US\$1.0 million), currently under investigation. Additionally, with several activities carried out shortly before the project's closing, there is a high risk of inefficient fund use. An auditor has been hired to assess whether these activities were completed effectively, However, the report, due by the end of February 2024,



has not yet been received, and it may reveal further ineligible expenditures. The final audit reports were expected by June 30, 2024, but were delayed and not received by the WB as of September 30, 2024.

**Procurement.** Procurement was not carried out consistently in accordance with WB procedures. An end-of-project fiduciary review revealed mis-procurement, including contracts awarded outside the updated procurement plan and noncompliance with procurement regulations. There were several contributors to the poor performance in procurement: (i) the PIU exhibited limited project management skills; (ii) the procurement specialist had limited capacity and struggled with applying the provisions of the procurement regulations and in using the Systematic Tracking of Exchanges in Procurement (STEP) despite support from the Bank; (iii) institutions in charge of component implementation did not prioritize and implement project activities on time; (iv) contract execution was negatively affected by the inadequate contract management skills; (v) institutional arrangements lacked clarity on technical responsibilities; and (vi) a two-tiered procurement evaluation structure caused delays.

**c. Unintended impacts (Positive or Negative)**

The ICR did not note any unexpected impacts.

**d. Other**

The ICR did not raise any additional issues.

**11. Ratings**

Ratings	ICR	IEG	Reason for Disagreements/Comment
Outcome	Moderately Unsatisfactory	Moderately Unsatisfactory	
Bank Performance	Moderately Satisfactory	Moderately Satisfactory	
Quality of M&E	Modest	Modest	
Quality of ICR	---	Modest	

**12. Lessons**

The ICRR agrees with the lessons from the ICR but would like to highlight the following:

**In a country facing instability, such as Cameroon, project design should be simple and focus on a few key areas.** Cameroon was added to the FCV list in 2018, after the project was approved. However, the political situation had been deteriorating. Despite many needs and requests from the government and other stakeholders, it is important to choose clear, manageable objectives from the



start. This helps overcome capacity constraints and challenges in coordinating with multiple stakeholders.

**M&E should be a key part of a project's operations and managed effectively to provide timely data for project management.** It is important for the PCU to develop and use an M&E manual even if not required, and to ensure that M&E specialists have the necessary skills. The WB team should also actively address M&E issues, including during project restructuring.

### 13. Assessment Recommended?

No

### 14. Comments on Quality of ICR

The ICR provided a reasonable overview and justification of the project's objectives and components. The document conveyed the challenges faced during implementation and elaborated on some of the complexities of working with a range of stakeholders with different administrative structures. The ICR was also candid about the potential "inefficient use of project funds" that necessitated the WB's hiring of an auditor to determine whether activities were completed. IEG reached out to the project team to obtain the results of the audit report but did not receive any information.

The ICR could have been improved if it had covered four additional topics. First, the ICR did not discuss citizen engagement in monitoring the progress of investments, though this was raised prominently in the PAD. This lack of coverage of citizen engagement in holding government accountable raises the concern of whether there is sufficient internal pressure to achieve sustainable reform of the effectiveness of the public sector and whether the project paid attention to this important component of governance. Second, the lack of information on actual investments is a significant gap in understanding whether the reforms pursued under the project (such as better budget execution and strengthening the procurement system) led to more successful results on the ground. Third, the ICR would have benefited from a discussion of how the project could have improved oversight of the use of project funds, for example, how the Project Coordination Unit and the supervision missions could have reduced the potential risk of misuse of funds. Fourth, the ICR was inconsistent in several areas. For example, the Outcome rating is recorded as "moderately unsatisfactory" in the Data Sheet but "moderately satisfactory" in the main text (ICR, p. 18). Additionally, the narrative is contradictory with the evidence presented. The ICR (p. 68) states that the "the Bank team also provided adequate support to ensure fiduciary compliance, including in the areas of FM and procurement." However, the report indicates that there were "questionable expenditures and numerous internal control weaknesses," and many activities in the weeks before the project closed led to the Bank hiring an auditor to determine whether they were completed (p. 23).

#### a. Quality of ICR Rating

Modest

