



PFM and accountability to support service delivery PforR (P157507)

SOUTH ASIA | Pakistan | Governance Global Practice | Requesting Unit: SACPK | Responsible Unit: ESAG1
IBRD/IDA | Program-for-Results Financing | FY 2018 | Team Leader(s): Akmal Minallah, David I, Uzma Sadaf

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Program Development Objectives

Program Development Objective (from Program Appraisal Document)

The project development objective (PDO) is to improve public financial management and procurement systems for better management and accountability in service delivery for health and education sectors.

Overall Ratings

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

Implementation Status and Key Decisions**Key Result Area 1: Strengthening the legal framework and internal management systems in line ministries and service delivery units.**

This result area is on track. The PFM law implementation committee has been nominated and meets regularly to monitor the implementation of the Public Financial Management (PFM) Act 2019. A mid-year budget execution review was presented to the Cabinet and it will also be presented before the Parliament. Significant initiatives were included in the budget for fiscal year 2020-21. The most significant reform introduced during the current budget is the preparation of an Annual Development Plan (ADP). During the previous years, 80 percent of all new projects included in the ADP were un-approved. For the fiscal year 2020-21, all project included in the Public Sector Development Program (PSDP) are technically approved.

Key Result Area 2: Improved Procurement Performance.

Activities in this result area are delayed. The development of the e-procurement (e-GP) system delayed but procurement of an e-GP system is at an advance stage. Contract award has been recommended, however PPRA Board has deferred approval to sign contract subject to confirmation of availability of funds. . It is likely that full functionality of an e-Procurement system will not be in place until third quarter of 2021.

Key Result Area 3: Payroll and Pension Payment System

This result area is on track. The standardization of sanctioned position codes between the budget and payroll in pilot district of Islamabad and Peshawar is in progress. The Steering Committee has approved District Islamabad and District Peshawar as pilot districts for integrating payroll data, with sanctioned positions in health and education sector. According to the reports generated by the Controller General of Accounts, more than 70 percent of civil pensioners of the federal government have migrated from manual pension payments to digital transfer of pension payments to pensioners bank accounts. In Sindh and Khyber Pakhtunkhwa, 100 percent of pensioners are paid through their bank accounts.

Key Result Area 4: External audit legislative scrutiny and social accountability

Implementation status of this result area has improved. Bidding process for acquiring a firm to implement an Audit Management Information is at advanced stage. The Audit Competency Center (ACC) is established in the office of the Auditor General of Pakistan, with effect from June 10, 2020 and is fully staffed. AGP has provided a link on the AGP website to support Citizen Participatory Audit (CPA). All audit reports are now



available on the website of AGP. The Government has established the Data 4 Pakistan (<http://www.data4pakistan.com/>), which contains the district level estimates of 130 plus indicators on poverty, health, education, access to key services (like water and sanitation), households' demographics, and the labor force. The portal uses interactive maps, allowing users to visualize and compare districts on various indicators simultaneously using side by side maps.


Key Result Area 5: Performance Based Grants

This result area is on track. During the period under review, the provinces achieved 40 percent of the performance targets on the following indicators: a) Reduction in cash held outside the Treasury Single Account (TSA); b) Implementation of E-Payment system; c) Implementation of E-Procurement; d) Integration of Human Resources and Financial Management (FM) data; e) Payment of Pension through Direct Credit Scheme (DCS); f) improved development budget utilization in education and health sector; and g) performance incentives in education and health sectors.

NB: Please note that Line 5 of the DLI Disbursements Table should refer to pensioners instead of prisoners and the task team is working to resolve the typo, which should be correctly displayed in the subsequent Implementation Status and Results Report (ISR).

Data on Financial Performance



Disbursements (by loan)

Project	Loan/Credit/TF	Status	Currency	Original	Revised	Cancelled	Disbursed	Undisbursed	% Disbursed
P157507	IDA-61700	Effective	USD	400.00	400.00	0.00	242.22	157.78	 61%

Key Dates (by loan)

Project	Loan/Credit/TF	Status	Approval Date	Signing Date	Effectiveness Date	Orig. Closing Date	Rev. Closing Date
P157507	IDA-61700	Effective	19-Dec-2017	29-Dec-2017	29-Dec-2017	30-Nov-2021	30-Nov-2021

DLI Disbursement

DLI ID	DLI Type	Description	Coc	DLI Amount	Achievement Status	Disbursed amount in Coc	Disbursement % for DLI
Loan: IDA61700-001							
1	Regular	Reduction variance to improve reliability	USD	70,000,000.00	Partially Achieved	50,000,000.00	 71 %
2	Regular	Reduction in cash held outside the Recip	USD	50,000,000.00	Not Achieved	0.00	
3	Regular	% of vendor contracts thru Recip e-proc	USD	50,000,000.00	Partially Achieved	20,000,000.00	 40 %
4	Regular	% of alignment info&ID#s for Teachers&HW	USD	30,000,000.00	Partially Achieved	25,000,000.00	 83 %
5	Regular	% of prisoners, disaggregated by gender	USD	30,000,000.00	Partially Achieved	20,000,000.00	 67 %
6	Regular	% of audit recomm processed thru AMIS	USD	40,000,000.00	Not Achieved	0.00	



7	Regular	Incrsd citizen access to fiscal infoH&E	USD	30,000,000.00	Partially Achieved	15,000,000.00	<div style="width: 50%; background-color: green; border: 1px solid black;"></div>	50 %
8	Regular	% of fiscal performance&SDI met by prov	USD	60,000,000.00	Partially Achieved	32,222,400.00	<div style="width: 54%; background-color: green; border: 1px solid black;"></div>	54 %
2.1	Prior Results Financing DLI	Reduction in cash outside Recip TSA	USD	10,000,000.00	Fully Achieved	10,000,000.00	<div style="width: 100%; background-color: green; border: 1px solid black;"></div>	100 %
2.2	Prior Results Financing DLI	Reduction in cash outside Recip TSA	USD	10,000,000.00	Fully Achieved	10,000,000.00	<div style="width: 100%; background-color: green; border: 1px solid black;"></div>	100 %
8.1	Prior Results Financing DLI	% of fiscal performance&SDI met by prov	USD	10,000,000.00	Fully Achieved	10,000,000.00	<div style="width: 100%; background-color: green; border: 1px solid black;"></div>	100 %
8.2	Prior Results Financing DLI	% of fiscal performance&SDI met by prov	USD	10,000,000.00	Fully Achieved	10,000,000.00	<div style="width: 100%; background-color: green; border: 1px solid black;"></div>	100 %

Program Action Plan

Action Description	Complete third surveillance audit for ISO 27001:2013 Information Security Management Services Certification.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Other		CGA	Due Date	30-Sep-2020	In Progress
Completion Measurement	Report				
Comments	ISO 27001 cycle initiated in 2014 was completed in 2017. For the next cycle ToRs for hiring of firm has been developed by DG MIS and procurement process needs to be expedited.				

Action Description	Undertake Open Data Readiness Assessment and adopt an implementation plan.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		PPRA	Due Date	30-Sep-2020	Completed
Completion Measurement	Data Readiness Report				
Comments	World Bank is supporting PPRA in setting up their open contracting data standards. The basic data as per Open Contracting Data Standards is converted and available on PPRA website.				

Action Description	Undertake pension sustainability analysis: pension liabilities to be informed by sound actuarial analysis, coupled with a system in place for funding these liabilities.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		Auditor General of Pakistan	Due Date	31-May-2019	Completed
Completion Measurement	Pension Liability Assessment Report				
Comments	Report prepared and presented to the Secretary Finance				



Action Description	Sustaining activities for collaborative leadership, change management, and strategic communication, including media outreach to citizens presenting the benefits of the reform program and seeking feedback for course correction.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		Ministry of Finance.	Due Date	30-Jun-2018	Completed
Completion Measurement	Nomination of Committees				
Comments	Under the Fiscal Coordination Committee, six technical groups are nominated. These are a) Treasury Single Account Group;. b) e-payment group; . c) e-procurement group; d) Pensions group; e) Open Government Group; and f) Audit Systems Group				

Action Description	PPRAs to ascertain KPIs and baselines to monitor the reform progress.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		Public Procurement Regulatory Authority	Recurrent	Semi-Annually	Completed
Completion Measurement	Notification of KPIs				
Comments	KPI are included in the Budget Estimates for Service Delivery				

Action Description	A robust grievance redress mechanism in place improving upon the current practices, and available to each ministry, vendors, contractors and pensioners				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		CGA, AGP, PPRA, MoF	Due Date	30-Jun-2018	Completed
Completion Measurement	Citizen Portal				
Comments	Government has established a robust grievance redress mechanism. This activity is led by the Prime Minister Secretariat. A citizen portal is developed which logs all complaints and resolution of complaints is closely monitored.				

Action Description	A mechanism for enhanced citizen engagement in measuring program performance/improvement in service delivery (specifically in education), participating in Performance Audits and endorsing open data				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		AGP	Due Date	28-Feb-2019	Completed
Completion Measurement	Performance audit of education and health indicators				
Comments	Data4Pakistan launched by the federal government. AGP has acquired the data for use in performance audit. Audit Reports are published on AGP website. The website has also links to the citizen participatory audit.				

Action Description	A mechanism for enhanced citizen engagement in measuring program performance/improvement in service delivery (specifically in education), participating in Performance Audits and endorsing open data				
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Source	DLI#	Responsibility	Timing	Timing Value	Status
Other		AGP	Due Date	28-Feb-2019	Completed
Completion Measurement	Performance Audit of education and health indicators				
Comments	AGP has acquired data4pakistan data for performance audit and published audit reports on AGP website.				

Risks

Systematic Operations Risk-rating Tool

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

Results

PDO Indicators by Objectives / Outcomes

Strengthening the legal framework and internal management systems in line ministries and SDUs				
► Reduction of variance in functional expenditure composition for health and education (Text, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	Health - 43%; Education - 30%	>25%	17.8%	10%
Date	16-Jan-2017	31-Jul-2019	30-Jun-2020	18-Jan-2021
Comments	The PFM law implementation committee has been nominated and meets regularly to monitor the implementation of PFM Act 2019. The PFM Act implementation committee is chaired by the secretary finance himself . A number of reforms were implemented during the fiscal year 2019-20, which contributes to the improvement in budget credibility. For example, supplementary grants are required to be approved by the Cabinet and no technically un-approved budget is included in the PSDP.			



► Reduction in cash held outside the Recipient's Treasury Single Account (Text, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	15%
Date	16-Jan-2017	21-Feb-2020	30-Sep-2020	18-Jan-2021
Comments	Policy and Cash Management Framework is approved by the Cabinet. TSA rules are also notified. The Budget Wing has requested support from the World Bank in holding a TSA awareness workshop to inform banks and other stakeholders of the government's plan of consolidating its TSA.			
Improved procurement performance				
► Percentage of vendor contracts processed through the Recipient's e-procurement system (Text, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	90.00
Date	16-Jan-2017	22-Feb-2019	30-Sep-2020	18-Jan-2021
Comments	The development of the e-procurement (e-GP) system delayed but procurement of an e-GP system is at an advance stage. Contract award has been recommended, however PPRA Board has deferred approval to sign contract subject to confirmation of availability of funds. . It is likely that full functionality of an e-Procurement system will not be in place until third quarter of 2021			
External audit, legislative scrutiny, and social accountability.				
► Percentage of audit recommendations processed through the Audit Management Information System. (Text, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	AMIS does not exist	AMIS does not exist	AMIS procured	80%
Date	16-Jan-2017	24-Feb-2020	30-Sep-2020	18-Jan-2021
Comments	The bidding process for engaging a firm for implementation of an Audit Management Information System (AMIS) was initiated but had to be reversed due to technical issues. The bids are re-advertised and the bidding process for procurement of an off the shelf solution is in process. It is expected, that contract with the vendor shall be signed before the end of November.			
Performance-based grant				
► Percentage of fiscal performance and service delivery indicators met by the provinces (Text, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0%	20%	40.28%	75%
Date	16-Jan-2017	24-Feb-2020	30-Sep-2020	18-Jan-2021
Comments	The federal government is engaged in consultation with the provinces to encourage them adopt the TSA; implement E-procurement; digitize payment systems; introduce online bill submission and align HR and			



Financial data in education and health sector. This will lead to consistent application of PFM reforms across all levels of government.

Intermediate Results Indicators by Results Areas

Strengthening legal framework and internal management systems in line ministries, service delivery				
► Notification of revised New Accounting Model (NAM 2.0): Accounting Policies and Procedures Manual; (Text, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	PFM law enacted which lays the foundation for updating the New Accounting Manual.	Yes
Date	16-Jan-2017	24-Feb-2020	18-Sep-2020	18-Jan-2021
Comments	A firm is short listed to carry out updating of NAM and Chart of Accounts. It is expected that the firms shall be in place before the end of November.			
► Internal Audit arrangements modernized in health and education departments. (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	2.00
Date	16-Jan-2017	24-Feb-2020	30-Sep-2020	18-Jan-2021
Comments	Draft Internal Audit Charter is prepared. PFM law requires establishing Chief Internal Auditors and Chief Finance Officers in each ministry. In addition, position of financial advisors have been abolished. The draft Internal Audit Charter is consistent with international best practices. AGP has prepared a detailed plan for implementation of CFAO scheme which is submitted to the MoF.			
► Improve the timeliness of comprehensive financial and nonfinancial reporting by linkage or interface (Months, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	6.00	6.00	6.00	2.00
Date	16-Jan-2017	24-Feb-2020	11-Sep-2020	18-Jan-2021
Comments	Linkages have been established with FBR, CDNS, Pak PWD, and SBP, whereas linkages with EAD, MAG and Pakistan Post are in process.			
► Approved Cash Management Policy with accounting framework for daily consolidation of all government (Text, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	Yes	Yes	Yes
Date	16-Jan-2017	24-Feb-2020	18-Sep-2020	18-Jan-2021
Comments	Cash Management Policy approved by the Cabinet. Secretary Finance has also approved a framework for implementation of TSA. TSA Rules are also notified.			



Improved procurement performance				
▶ Percentage of vendor claims for basic health units and schools paid at District Accounts Offices (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	90.00
Date	16-Jan-2017	24-Feb-2020	18-Sep-2020	18-Jan-2021
Comments	CGA has developed guidelines for simplifying payment authorization procedures. AGP has approved and notified the guidelines. CGA has developed guidelines for simplifying payment authorization procedures. AGP has approved and notified the guidelines. On direction of the cabinet decentralized payment is being piloted in four ministries			
▶ Bank reconciliation of all active government bank accounts in the TSA takes place at least weekly at (Weeks, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	8.00	8.00	8.00	1.00
Date	16-Jan-2017	24-Feb-2020	30-Sep-2020	18-Jan-2021
Comments	Cash Management Policy approved. Committee under the chair of Additional Secretary Finance is nominated State Bank has implanted Micro Gateway Payment System which has made electronic vendor payment possible.			
▶ Percent of budget derived from procurement plans in federal ministries and provincial departments (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	90.00
Date	24-Feb-2020	24-Feb-2020	24-Feb-2020	18-Jan-2021
Comments	PFM law requires linkage of the budget with plans. MoF plans to improve Budget Call Circular, requiring all departments to be include procurement plans along with budget demands. This is not implemented during the current fiscal year.			
▶ Databases or records are maintained for contracts, including data on what has been procured, value o (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	75.00
Date	16-Jan-2017	24-Feb-2020	30-Sep-2020	18-Jan-2021
Comments	All data at PPRA used to be on PDF format which is not useful of analysis. WB supported PPRA on digitizing the database using the AI. The old data available on the PPRA Website is now available in machine readable format. Since the e-procurement system has not been deployed, the End Targets would be revised accordingly.			
▶ E-procurement guidelines issued and Supplier Relations Management Module operational in health and education (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	2.00



Date	16-Jan-2017	30-May-2019	30-Sep-2020	18-Jan-2021
Comments	Standard Bidding Documents are being prepared. PPRA has prioritized Standard Bidding Documents to cover the Goods, consulting services, contracts for specialized procurements, e.g., ICT, pharmaceuticals, framework contracts SPDs required to meet DLR3.2. This activity is slow moving and not expected to be completed before the end of the fiscal year. SBDs are required for e-procurement guidelines			
► Mandatory certification of procurement officers and procurement committee members in selected federal (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	80.00
Date	16-Jan-2017	30-May-2019	30-Sep-2019	18-Jan-2021
Comments	This activity is delayed			

External audit, legislative scrutiny, and social accountability				
► PAC hearings on audit report on annual financial statements conducted in public, except for strictly (Months, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	36.00	36.00	36.00	6.00
Date	16-Jan-2017	24-Feb-2020	30-Sep-2020	18-Jan-2021
Comments	PAC sessions are open to media and the audit reports are widely publicized through new reporting. In 2019, on the directions of PAC, AGP published all the audit reports on its website.			
► Financial transactions of health and education function recorded in FABS audited through Computer Ai (Text, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0%	0%	20%	80%
Date	16-Jan-2017	24-Feb-2020	18-Sep-2020	18-Jan-2021
Comments	IT center established and ACL software acquired. Officials are re-trained in ACL and financial transactions of health and education subjected to ACL audit			
► Citizen Portal set up to facilitate Citizen Participatory Audits, including fraud hotline for feedback (Text, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	Yes	Yes	Yes
Date	16-Jan-2017	10-Feb-2020	18-Sep-2020	18-Jan-2021
Comments	Draft Policy on CPA prepared and submitted to the AGP for approval. AGP has updated the website and provided links for the citizen to lodge complaints on the AGP website			
► Citizen Participatory Audit reports that cover indicators in the ISDR published. (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target



Value	0.00	0.00	0.00	8.00
Date	16-Jan-2017	17-Feb-2020	11-Sep-2020	18-Jan-2021
Comments	Draft Policy on CPA prepared and submitted to the AGP for approval. CPA piloted on Data4Pakistan for SDG performance audit. AGP is undertaking audit of the Data4Pakistan data in collaboration with the Ehsaas Program			

Performance-based grant				
▶ Incentive system by the FCC to improve fiscal performance and service delivery in selected areas app (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	Yes	Yes	Yes
Date	24-Feb-2020	30-May-2019	30-Sep-2020	18-Jan-2021
Comments	Incentive system, titled Naya Pakistan Performance Grants for Reforms Program was approved by the FCC in its meeting held on May 4. 2019.			
▶ Innovative applications used to report and account for funds utilized. (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	1.00	4.00
Date	16-Jan-2017	24-Feb-2020	18-Sep-2020	18-Jan-2021
Comments	Ministry and Education has implemented a Procurement Management Information System which was earlier piloted in the Government of Punjab.			

Disbursement Linked Indicators

▶ DLI 1 Reduction of variance in functional expenditure composition for health and education to improve the reliability of the budget (Outcome, 70,000,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	FY 2020/21
Value	Health - 43%; Education – 30%	>25%	17.8%	DLR 1.5: Less than 10 percent variance in functional expenditure composition for health and education as measured by variation between original approved budget and actual expenditures
Date	--	24-Feb-2020	30-Sep-2020	--
Comments	The PFM law implementation committee has been nominated and meets regularly to monitor the implementation of PFM Act 2019. The PFM Act implementation committee is chaired by the secretary finance himself.			



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► DLI 2 Reduction in cash held outside the Recipient's Treasury Single Account (Outcome, 70,000,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	FY 2020/21
Value	753, 084 commercial bank accounts with total balance of PKR 1.584 trillion in Recipient's cash	0%	0%	DLR 2.5: additional 5 percent reduction in cash held outside the TSA.
Date	--	24-Feb-2020	18-Sep-2020	--
Comments	Policy and Cash Management Framework is approved by the Cabinet. TSA rules are also notified. MoF has created a position of JS Budget II who is responsible for cash management. MoF also plans to bring in federal treasury officers under the ambit of finance division.			

► DLI 3 Percentage of vendor contracts processed through the Recipient's e-procurement system (Outcome, 50,000,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	FY 2020/21
Value	PPRA to establish baseline data based on selected methodology for assessing procurement systems indicators by March 2018.	Bidding documents are being prepared	Consultant is being selected for developing the e-procurement system. There is no progress on this DLI	DLR 3.4: 90 percent of targeted procurement packages (whose contract amount is more than PKR 5 million for goods and services and more than PKR 50 million for works) processed through e-procurement for health and education sectors. (\$5m) DLR 3.5: 50 percent of targeted procurement packages (whose contract amount is more than PKR 5 million for goods and services and more than PKR 50 million for works) processed through e-procurement for additional five selected procuring entities. (\$5m)
Date	--	24-Feb-2020	18-Sep-2020	--



Comments The development of the e-procurement (e-GP) system delayed but procurement of an e-GP system is at an advance stage. Contract award has been recommended, however PPRA Board has deferred approval to sign contract subject to confirmation of availability of funds. . It is likely that full functionality of an e-Procurement system will not be in place until third quarter of 2021

► DLI 4 Percentage of alignment of information and identification numbers for individual primary school teachers and health workers related to their place of work and salaries (Intermediate Outcome, 30,000,000.00, 0%)

	Baseline	Actual (Previous)	Actual (Current)	FY 2020/21
Value	Individual data in the OM are not aligned with the ones in the EMIS and HMIS.	Mapping with NEMIS and IFMIS codes for District Islamabad and Muzzaffarabad are completed	60 percent of primary school teachers and health workers tagged against unique primary schools and basic health units in pilot districts.	DLR 4.5: 80 percent of primary school teachers and health workers tagged against unique primary schools and basic health units in pilot districts.
Date	--	24-Feb-2020	30-Sep-2020	--
Comments	According to the reports from the Organization Management Module, 60 percent primary school teachers and health workers against unique primary schools and basic health units in pilot district (i.e. Islamabad and Peshawar), as approved in the first meeting of the Program Steering Committee for implementation of World Bank PforR Programme vide meeting minutes Ref:4/WB/Legal Covenants/2018. In Organization Management Module (OMM), each employee has been assigned with unique personnel code. This personnel code contains important information related to the employee (e.g. Name, CNIC, Age, Date of Birth, Grade, School/BHU Name, and Designation). This personnel code is linked with payroll, pension, and loan modules of the FABS SAP.			

► DLI 5 Percentage of pensioners, disaggregated by gender, authenticated against NADRA computerized national identity card, paid through the Direct Credit Scheme no later than the following pension payment cy (Intermediate Outcome, 30,000,000.00, 0%)

	Baseline	Actual (Previous)	Actual (Current)	FY 2020/21
Value	DCS paid 35%	69%	70.3%	DLR 5.4: 90%
Date	--	24-Feb-2020	30-Sep-2020	--
Comments	The Direct Credit Scheme (DCS) was launched by the CGA under which pension is disbursed through SAP-ERP system of FABS to all branches of commercial banks in the individual accounts of pensioners electronically. The federal government pensioners paid through DCS till 30 April 2020 were 252,446 while the total pensioners (DCS and non DCS) were 359,933. This works out to 70.03% of the total pensioners (of Federal Government) converted to the DCS till 30 April 2020. Moreover, gender disaggregate reports can also be extracted from the pension module showing total number of male and female pensioners.			

► DLI 6 Percentage of audit recommendations processed through the Audit Management Information System. (Outcome, 40,000,000.00, 0%)

	Baseline	Actual (Previous)	Actual (Current)	FY 2020/21
Value	AMIS does not exist.	AMIS center not established	AMIS center not established	DLR 6.4: 80 percent of PAC recommendations for health and education sectors



				effectively followed-up and reports published on an official website or by any other means easily accessible to the public
Date	--	24-Feb-2020	18-Sep-2020	--
Comments	ACL licenses for Audit Competency Center (ACC) are already procured. Position of DG MIS is created, and a team of qualified staff is placed in the ACC. The DG MIS reports to the Deputy Auditor General (Specialized Audit). The bidding process was initiated for AMIS but had to be reversed due to technical issues. The bids are re-advertised and the bidding process for procurement of an off the shelf solution is in process. This activity is delayed.			

► DLI 7 Increased citizen access to key fiscal information on health and education. (Intermediate Outcome, 30,000,000.00, 50%)				
	Baseline	Actual (Previous)	Actual (Current)	FY 2020/21
Value	FY 16/17 Budg	National Action Plan not submitted	Integrated Service Delivery Report (ISDR) for education sector uploaded in Open Public Finance Data Portal.	DLR 7.4: ISDR for education and health sectors uploaded in Open Public Finance Data Portal.
Date	--	24-Feb-2020	18-Sep-2020	--
Comments	Poverty elevation and social safety division has prepared a portal which is also being used for the increased citizen access to key fiscal information on health and education. . The portal contains the district level estimates of 130 plus indicators on poverty, health, education, access to key services like water and sanitation, households' demographics and the labor force. FABS has teamed up with Data4Pakistan to include IFMIS generated financial data on health and education to the the data portal. The Portal shows the district wise education and health sector actual spending / budget executed data for FY 2017/18, FY 2018/19 and FY 2019/20.			

► DLI 8 Percentage of fiscal performance and service delivery indicators met by the provinces. (Outcome, 80,000,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	FY 2020/21
Value	No existing coordination mechanism	24% of performance targets met	40.28% of performance targets met	DLR 8.5: Innovation award provided from the Ministry of Finance of the Recipient to the provincial governments for at least 35 percent up to 70 percent of fiscal performance and service delivery indicators met.
Date	--	24-Feb-2020	24-Feb-2020	--
Comments	NFC Committee / FCC has approved a performance framework for the provinces and allocated PRs 4 billion in the budget for fiscal year 2019-20. For fiscal year 2020-21 PRs 2 billion are allocated for the performance			



grants. More than 40 percent of targets were achieved. These targets were agreed among the federal and provincial governments.