



ML- Governance and Budget Decentralization Technical Assistance Project (P112821)

AFRICA | Mali | Governance Global Practice |
IBRD/IDA | Technical Assistance Loan | FY 2011 | Seq No: 9 | ARCHIVED on 20-Jun-2017 | ISR26547 |

Implementing Agencies: Ministere de l'Economie et des Finances, Ministere de l'Economie et des Finances

Key Dates

Key Project Dates

Bank Approval Date:28-Apr-2011

Effectiveness Date:08-Aug-2011

Planned Mid Term Review Date:01-Jun-2014

Actual Mid-Term Review Date:07-Oct-2014

Original Closing Date:15-Dec-2014

Revised Closing Date:30-Jun-2017

Project Development Objectives

Project Development Objective (from Project Appraisal Document)

The development objective of the Governance and Budget Decentralization TA Project (TA) is to strengthen capacity for public financial management at decentralized level for improved budgetary decision-making and enhanced transparency and oversight.

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

No

Components

Name
Strengthening capacity for PFM at decentralized level:(Cost \$6.70 M)
Component 2- Piloting new public financial management tools in the education (MEALN) and health (MS) sectors:(Cost \$1.92 M)
External Oversight and Community Participation:(Cost \$2.03 M)
Project Implementation and Coordination Unit (US \$ 1.2 million):(Cost \$1.35 M)

Overall Ratings

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



Implementation Status and Key Decisions

Project Background:The \$12-million Governance and Budget Decentralization Technical Assistance Project aims to strengthen governance and public financial management (PFM) in the Malian context of decentralization. Decentralization was adopted by Malian authorities as a fundamental basis for the development of the country and a necessary step to improve basic social service delivery. Since 1999, considerable progress was made in the adoption of legal instruments, but challenges remain, notably: (i) competences transferred to local authorities (“collectivités territoriales”, CT) have not been accompanied by the necessary resources; (ii) resource mobilization capacity of CTs is currently weak, rendering them dependent on transfers either from the central government or from unpredictable donor resources; (iii) excessive concentration, at the central level, of human resources and decisions for implementation of public expenditure; and (iv) inadequate involvement of the civil society. The Project was developed to help address these issues and consists of four components: Component 1: Strengthening capacity for PFM at decentralized level (US \$7.1 million) Component 2: Piloting new PFM tools in the basic education and health sectors (US \$2.0 million) Component 3: External oversight and community participation (US\$ 1.7 million) Component 4: Project implementation and coordination (US \$1.2 million). The Project's primary target are civil servants at central, regional and local level, elected officials and representatives of the civil society reforms in selected municipalities from 4 regions (Kayes, Koulikoro, Segou, Sikasso) and in the education and health sectors. **Implementation Arrangements:**The activities to be financed by the operation were selected from the Second Action Plan for the Strengthening and Modernization of Public Financial Management (Plan d'Action Gouvernemental d'Amélioration et de Modernisation de la Gestion des Finances Publiques –PAGAM). The Project has not set up any independent or stand-alone implementation unit. It is embedded in the PAGAM's steering committee, chaired by the Secretary General of the Ministry of Economy and Finance (MEF). The MEF is responsible for the technical coordination and fiduciary aspects of the Project. As of May 9, 2014, the Minister of Finance has signed a decision adjusting the coordination arrangements of the project within the limits of the provisions of the financing agreement. The decision creates a coordination unit within the Cabinet of the Ministry of Economy and Finance with the responsibility of coordinating the implementation of the project. It is expected that this will improve the management of the project, ensure a timely implementation of activities and improve project performance. A project restructuring was approved in June 2014 and the project execution deadline was consequently extended till end-June 2016. In May 2016, a second restructuring further extended the project closing date to end-June 2017. **Project Progress to Date:**Project implementation has significantly improved but has remained slower than expected due to slow implementation of procurement activities. The disbursement rate, nevertheless, improved significantly and several key activities were implemented. As a result of the activities, progress has been observed in the achievement of results targets. All the Project Development Objective Indicators have been achieved as well as a significant number of Intermediary Results Indicators. Overall, the performance of the project is rated moderately satisfactory.





Risks

Systematic Operations Risk-rating Tool

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

Results

Project Development Objective Indicators

► Time required for the treatment of procurement files (Days, Custom)

Baseline

Actual (Previous)

Actual (Current)

End Target



Value	98.00	73.00	70.00	73.00
Date	31-Dec-2010	31-Mar-2016	31-May-2017	30-Jun-2017

► Number of management accounts from CTs reviewed and judged by the SCCS as compared to their annual work program (Percentage, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	111.00	87.00	85.00
Date	30-Jun-2011	31-Mar-2016	31-Dec-2016	31-Dec-2016

► Time necessary to consolidate data at central level on fiscal revenues at the CT level (Months, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	18.00	18.00	3.00	3.00
Date	30-Jun-2014	31-Mar-2016	31-Mar-2016	30-Jun-2017

► Quarterly report of resources transferred to the education sector to pilot CTs based on the M&E of expenditure software and of pilot CTs having done reporting on the use of their resources. (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	4.00	4.00	2.00
Date	31-Dec-2011	31-Mar-2016	31-Dec-2016	30-Jun-2017

► Citizen's control report produced by the Surveillance committees (Comités de veille) and the CNSC to improve public service quality (Number, Custom)



	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	2.00	6.00	5.00
Date	31-Dec-2010	31-Mar-2016	31-Dec-2016	31-Dec-2016

Overall Comments

As of end-March 2017, all the PDO level indicators have been achieved.

Intermediate Results Indicators

► Number of treasury representations, fiscal centers and financial controllers at CT level equipped with IT and solar kit (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	30.00	69.00	67.00
Date	30-Apr-2011	31-Mar-2016	31-Mar-2017	30-Jun-2017

► Specialized offices of CUH/CRH equipped with estate management software and number of treasury offices (local) equipped with Colloc (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	8.00	64.00	70.00
Date	30-Jun-2011	31-Mar-2016	31-Mar-2017	30-Jun-2017

► Number of CTs have undertaken a public restitution of the management account and of the implementation of the PDSEC (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	9.00	30.00	50.00
Date	30-Jun-2011	31-Mar-2016	31-Mar-2017	30-Jun-2017



► Number of CTs equipped with IT, software and solar kit (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	10.00	30.00	10.00
Date	30-Jun-2011	31-Mar-2016	31-Mar-2017	30-Jun-2017

► Report on allocation criteria of resource transfers to CTs in the education sector (Yes/No, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	N	N	N	Y
Date	30-Jun-2011	31-Mar-2016	31-Mar-2017	30-Jun-2017

► DFM and DRM interconnected with DGMP-DSP (cumulative value) (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	31.00	40.00	48.00
Date	31-Dec-2010	31-Mar-2016	31-Mar-2017	30-Jun-2017

► Buyer's guide is posted in the MEF website (Yes/No, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	N	N	Y	Y
Date	31-Dec-2010	31-Mar-2016	31-Mar-2017	30-Jun-2017



► PETS and beneficiary survey undertaken (health and education sectors) (Yes/No, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	N	N	Y	Y
Date	31-Dec-2010	31-Mar-2016	31-Mar-2017	31-Dec-2016

► Guide on fiscal administration is available (Yes/No, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	N	N	N	Y
Date	31-Dec-2011	31-Mar-2016	31-Mar-2017	30-Jun-2017

► Persons trained with the support from the PAT (cumulative value) (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	4,244.00	5,280.00	6,000.00
Date	31-Dec-2010	31-Mar-2016	31-Mar-2017	30-Jun-2017

▲ Women trained (cumulative value) (Number, Custom Breakdown)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	348.00	796.00	800.00
Date	31-Dec-2010	31-Mar-2016	31-Mar-2017	30-Jun-2017



▶ Annual Report of the SCCS published (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	1.00	1.00	1.00
Date	31-Dec-2011	31-Mar-2016	31-Dec-2016	31-Dec-2016

▶ Targeted audit reports prepared by the Audit section of the Supreme court (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	11.00	11.00
Date	31-Dec-2011	31-Mar-2016	31-Mar-2016	23-Jun-2017

▶ Citizen's budget prepared and published (cumulative value) (Number, Custom)


	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	9.00	50.00	50.00
Date	31-Jan-2011	31-Mar-2016	31-Mar-2017	30-Jun-2017

Overall Comments

Results as measured by intermediary results indicators are mixed: 50 percent of the intermediary results indicators have achieved results above or on target. 35 percent of the intermediary results indicators are below target and 15 percent have not been achieved.

Data on Financial Performance

Disbursements (by loan)

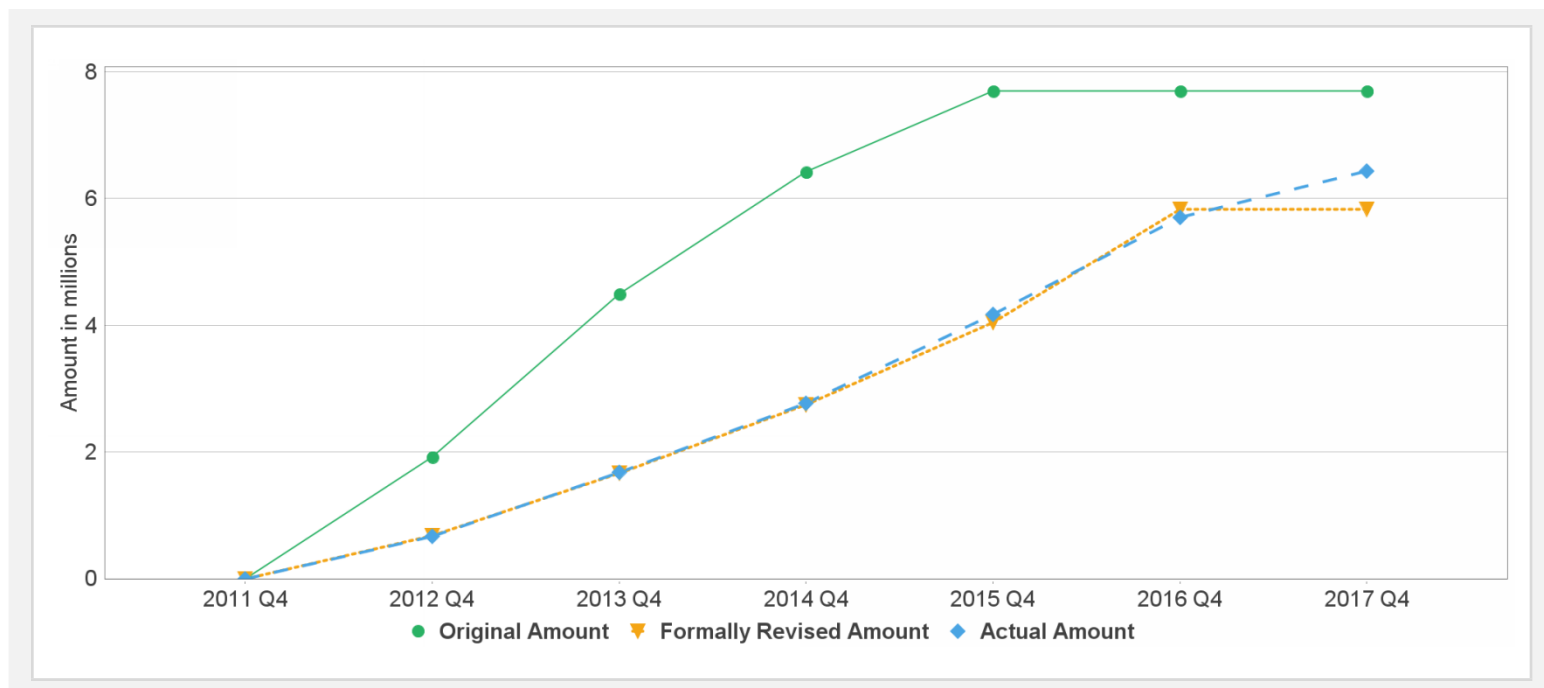
Project	Loan/Credit/TF	Status	Currency	Original	Revised	Cancelled	Disbursed	Undisbursed	Disbursed
P112821	IDA-49140	Effective	XDR	7.70	7.70	0.00	6.43	1.27	 84%

Key Dates (by loan)



Project	Loan/Credit/TF	Status	Approval Date	Signing Date	Effectiveness Date	Orig. Closing Date	Rev. Closing Date
P112821	IDA-49140	Effective	28-Apr-2011	10-May-2011	08-Aug-2011	15-Dec-2014	30-Jun-2017

Cumulative Disbursements



Restructuring History

Level 2 Approved on 27-Jun-2014 ,Level 2 Approved on 06-May-2016

Related Project(s)

There are no related projects.