

**INTEGRATED FINANCIAL MANAGEMENT INFORMATION
SYSTEM (IFMIS) PROJECT**

Project Implementation Completion and Results Report (ICR)

THE GAMBIA

Final Report

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ACRONYMS AND ABBREVIATIONS

ACCA	Association of Chartered Certified Accountants
AFs	Additional Financings
AfDB	African Development Bank
AGD	Accountant General Directorate
BSC	Bachelor of Science
CBEMP	Capacity Building and Economic Management Project
CBG	Central Bank of The Gambia
CBMS	Comprehensive Budget Module System
Covid-19	Coronavirus disease
CRVS	Civil Registration and Vital statistical System
CSDRMS	Commonwealth Secretariat Debt Recording and Management System
CSOs	Civil Society Organizations
DPPP	Directorate of Public Private Partnership
DPs	Development Partners
ECOWAS	Economic Community of West African States
EFT	Electronic Funds Transfer
ERMS	Electronic Records Management System
EU	European Union
GBoS	Gambia Bureau of Statistics
GDP	Gross Domestic Product
GNI	Gross National Income
GoTG	Government of The Gambia
GRA	Gambia Revenue Authority
HIS	Integrated Household Survey
HR	Human Resource
HRMIS	Human Resource Management Information System
ICR	Project Implementation Completion and Results Report
ICT	Information and Communication Technology
IDA	International Development Association
IFMIS	Integrated Financial Management Information System
IIAG	Mo Ibrahim Index of African Governance
IMF	International Monetary Fund
IT	Information Technology
JAS	Joint Assistance Strategy
M&E	Monitoring and Evaluation
MDAs	Ministries, Departments and Agencies
MoFEA	Ministry of Finance and Economic Affairs
MSC	Master of Science
NAO	National Audit Office
NAWEC	National Water and Electric Company
NGOs	Non-Governmental Organizations
NRS	National Record Service Headquarters
PAD	Project Appraisal Document

PAGE	Program for Accelerated Growth and Employment
PCU	project coordination unit
PDO	Project development objectives
PEFA	Public Expenditure and Financial Accountability
PFM	Public financial management
PFMRAP	Public Financial Management Reform Action Plan
PIC	Project Implementing Committee
PMO	Personnel Management Office
PPP	Public Private Partnership
PRSP	Poverty Reduction Strategy Paper
PSC	Public Service Commission
PURA	Public Utilities Regulatory Authority
QCBS	Quality Cost-Based Selection
SOEs	State Owned Enterprises
TA	Technical Assistance
TMS	Treasury Management Software
TSA	Treasury Single Account
UAT	User Acceptance Test
UN	United Nations
UNDP	United Nations Development Programme
USD	United States Dollars

EXECUTIVE SUMMARY

In 2010, the Government of The Gambia received financing from the World Bank towards the cost of the Integrated Financial Management Information System (IFMIS) project to rollout the system to all ministries, departments, and some agencies. The overarching goal of the project was to increase the recipient's capacity in public resource management. The ICR reviewed the project's contribution to development outcomes and the degree to which the project achieved its development objective and outputs as set in the initial and additional financing project appraisal documents. It assessed issues of relevance, effectiveness, efficiency, sustainability of the project and its results, performance of project key stakeholders mainly the government and the World Bank, and draws lessons learned and recommendations for the way forward. The evaluation concludes that the project was a success with an overall satisfactory rating. Despite challenges with the political environment and delays in some activities particularly the IFMIS upgrade, project implementation was efficient leading to a 98% disbursement rate and a 99.5% commitment rate at end November 2020.

Relevance

The relevance of the Project Development Objective is rated High. The project tried to address many weaknesses of the PFM system which were: (i) weak budget formulation, execution, control, and reporting; and (ii) weak human resource and payroll management. The functional requirements and technical specifications of related information and communication technology (ICT) solutions for the IFMIS were prepared in line with the objectives of the PFM Reform Strategy. In terms of shortcomings, the project was used as a basket for implementing government reforms and this is evidenced by the other intervention areas of the project other than the core IFMIS activities (Statistics, Energy, and SoE reforms).

Effectiveness

The effectiveness of the project is rated Substantial. In terms of outcomes, satisfactory progress has been registered in the annual budget execution rate in 2019 (above 90%), 100% of Central Government expenditures on Government Local Fund are covered through IFMIS, financial audit was conducted on seven (7) SOE's. But there are delays in the publication of the monthly budget execution reports (2 months delay) as well as the publication of the Quarterly GDP data (not yet produced). In terms of outputs, IFMIS has been upgraded to the latest version of Epicor 10. It is being used by about 350 users for processing payments, accounting, and reporting needs of the Central Government (monthly/quarterly results). All the fifty-two (52) sites are operational including sub treasuries, two embassies (Riyad/Jeddah, Paris), all ministries and some agencies are connected. The 2017 staff audit led to the identification of 3146 ghost workers and their removal from the civil service. The 2019 staff audit in particular facilitated the collection of a great deal of employee data to enable the updating of staff profiles. However, all donors funded projects are not included in IFMIS (three projects are being used as pilots) and job evaluation exercise has been conducted but the suggested new pay and salary structure has not yet been approved by cabinet.

Efficiency

The efficiency of the project is rated Substantial. The estimated 30 months (two years and six months) duration of the project was extended to 125 months (ten years and five months) to accommodate two (2) additional financings. The main causes for the delays in implementing some

activities are: Use of Single Sourcing Method; Difficulty in acquiring required number of qualified firms for shortlisting; Protest of bidder to Complaints Review Board for public procurement. At the end of October 2020, the following performances were noted: (i) the disbursement rate is 98.2 percent; (ii) the commitment rate (including disbursements) 99.5 percent; and (iii) the physical execution rate is 96 percent. Main benefits from the project are: (i) Budget execution reports are being produced by the system and published on the MoFEA website; (ii) Actions were taken to remove ghost workers and stop double salaries payment which allowed to reduce salary burden on the budget; (iii) New energy sector roadmap 2018-2025 was elaborated giving clear view on the needed reforms in the sector and the required investments; (iv) Availability of updated statistics on population living conditions for decision makers and the public; (v) Ongoing reforms of SoEs that will reduce government contingent liabilities and the burden of subventions on the budget.

Sustainability

The sustainability of the project is rated Modest. The project enhanced the capacity of the Government to manage properly its budget and improved transparency in the use of public resources. There is need for continued financial support from development partners for the implementation of the Government's reform program over the medium-term. The current global economic recession due to the COVID-19 pandemic will have negative impact on government revenue collection leading to fiscal instability. The project led to institutional changes and strengthened capacities on public financial management. It helped to address human and institutional capacity constraints and weaknesses through developing instruments that will sustain systems and capacity improvements beyond the lifespan of the project. Existing factors can hamper/undermine the sustainability of the results achieved: (i) despite training provided to a core IT team and end users, capacity constraint on IT can increase reliance on the service provider; (ii) staff turnover in AGD can thin out capacity developed by the project. The skills and knowledge acquired by the IT team from the project financed training increased their professional profiles making them highly competitive in the market and likely to leave should the opportunity to do so arises; (iii) the technical team doesn't know how to fix some issues related to the system due to lack of customization training.

Performance of the government

The performance of the government is rated Satisfactory. Strong government ownership, a well-functioning Project Coordination Unit, and a participatory approach to project implementation were all elements that contributed to the success of the project. The partnership approach through the IFMIS steering committee and the Project Implementing Committee is commendable.

Performance of the World Bank

The performance of the Bank is rated Satisfactory. The Bank and other development partners engaged in sustained dialogue to strengthen coordination and harmonization of their interventions. Furthermore, the Bank's local office in Banjul and regional office in Dakar maintained continuous dialogue with the authorities. Nonetheless, frequent change of task managers, project priorities and performance indicators by the Bank undermined project monitoring and evaluation. Finally, communication between the Bank and the government should also be improved especially when it comes to changing some of the agreed activities.

Lessons learned

Key lessons learned include: (i) policy dialogue was an important element for the success in reaching the project goals. The Bank's local office in Banjul and regional office in Dakar maintained continuous dialogue with the authorities on policy reforms and challenges impeding project implementation; (ii) the use of the existing Project Coordination Unit (PCU) at the MoFEA as implementing entity guaranteed the successful implementation of the project. The PCU is staffed with qualified personnel who have extensive knowledge of development partners procedures, rules and regulations. It was able to implement the project within the agreed timeframe, accommodate additional financings, and push the disbursement rate to almost 98 percent at the end of the project; (iii) the use of single sourcing method on some contracts led to delays in the project implementation and higher costs; (iv) the use of competitive procurement method on some activities allowed to make savings which were reallocated to other priorities; and (v) Heavy reliance on the IFMIS system supplier due to Government lack of capacity and the difficulty to hire and retain the required IT experts.

Recommendations for the way forward

Key recommendations include: (i) Publish the budget execution reports on the MoFEA website just after the reporting end period; (ii) Include externally financed projects into IFMIS; (iii) Start data capturing in the Asset management and Contract management modules; (iv) Conduct advanced Epicor10 customization training; (v) Send an order to enforce the use of the ERMS at pilot MDAs and develop a roadmap for the rollout of the system to all remaining MDAs; (vi) Approve the new pay and salary structure for civil servants to solve the problem of high staff turnover and be able to retain qualified personnel; (vii) Develop a clear roadmap on the production of quarterly GDP.

INTRODUCTION

The Gambia is a small West African country with an estimated 2.34 million inhabitants and a gross national income (GNI) per capita of US\$ 740 (in 2019 as per the Bank's Atlas methodology). It ranks 174 out of 189 countries in the 2019 UN Human Development Index. The overall poverty headcount ratio is 48 percent, with large socioeconomic and regional variations. The economy is relatively undiversified and limited by a small internal market. Services account for almost two-thirds of GDP, reflecting the importance of external trade and tourism. While tourism is an important driver of the economy and the country's most significant foreign exchange earner, it has been negatively affected by the world economic slowdown.

Following the historic election victory of Coalition 2016 on 2nd December 2016 and a protracted standoff peacefully resolved through the intervention of ECOWAS, a new Government was installed in The Gambia, ending 22 years of President Jammeh's rule and marking the movement towards the 3rd Republic in the country's political history and evolution since independence in 1965. Parliamentary elections were held subsequently in April 2017 and saw a radical shift in the balance of power with the former ruling party holding on to only 5 out of the 53 seats in the National Assembly. Similar changes have occurred with the ongoing professionalization of the public-sector institutions as well as the Judiciary. The new government is working towards revising the 1997 Constitution. The Authorities retain firm control over policy formulation and continue to demonstrate a strong commitment to governance reforms.

Overall public sector delivery is undermined by weak governance. In recent years, The Gambia has experienced a broad-based deterioration in governance. The Gambia is one of only five countries in Africa that, according to the Mo Ibrahim Index of African Governance (IIAG), has regressed in the last five years against all its measures of governance. In 2017, The Gambia scored 49.2 out of 100.0 in 'overall governance', ranking 33 out of 54 in Africa. It achieved its highest category score in 'human development' (62.0) and its lowest in 'participation and human rights' (37.6). On Transparency International's Corruption Perception Index, it ranked 93 out of 180 countries in 2018.

In 2006, the Government of The Gambia started implementing the Integrated Financial Management Information System (IFMIS). The IFMIS became operational in 2007 at five (5) pilot sites including the Ministry of Finance and Economic Affairs (MoFEA) to support core budget preparation (consolidation), execution, and reporting functions. In 2010, the Government received financing from the World Bank towards the cost of the Integrated Financial Management Information System (IFMIS) project to rollout the system to all ministries, departments, and some agencies. The overarching goal of the project was to increase the recipient's capacity in public resource management.

The World Bank Board of Directors approved the original financing (US\$ 5.25 million) on June 1, 2010, the first Additional Financing (US\$ 5.0 million) on September 20, 2013, and the second Additional Financing (US\$ 5.0 million) on September 27, 2016. The objectives of the Additional Financings (AFs) were to: (i) revise the components to reflect new activities and add new components; (ii) revise the results framework to reflect the AFs and progress on the ground; and (iii) extend the project closing date. The project has eight (8) components: (i) Support for IFMIS Rollout, Interfaces and System Training; (ii) New IFMIS Applications; (iii) Communication and Change Management Strategy; (iv) IT and Accounting Capacity Building; (v) Project Implementation Support; (vi) Support to National Statistical Capacity Building; (vii)

Support for the Preparation of Energy Strategy Study; and (viii) Support for State-Owned Enterprise Reform. The initial project's implementation period was two (2) years and six (6) months (June 2010 - December 2012). The project became effective in 10 August 2010. The closing date was extended and set finally to end November 2020. The project's total cost finally amounted US\$ 15.4 million. The government used part of the grant's amount to recruit a consultant for the preparation of the Project Implementation Completion and Results Report (ICR).

The primary objective of the Project Implementation Completion and Results Report (ICR) is to review implementation and development results of the project, identify lessons learnt in designing and managing it, and provide recommendations. The ICR reviews the project's contribution to development outcomes and the degree to which the project achieved its development objective and outputs as set in the initial and additional financing project appraisal documents. It assesses issues of relevance and coherence, effectiveness, efficiency, sustainability of the project and its results, performance of project key stakeholders mainly the government and the World Bank, and draws lessons learnt and recommendations for the way forward. Annex 1 provides details of the Terms of Reference for the evaluation.

The following presents the approach used by the consultant to achieve the intended objectives of the ICR. First, the consultant conducted a two weeks field mission to Banjul. He proceeded to a desk review of the documents and wrote an inception report which was submitted to the project coordination unit (PCU). A meeting between the consultant, the project coordination unit, and the World Bank task manager was organized to review the inception report which described the proposed methodology including the evaluation framework (see annex 2) and the key informants guide (see annex 3), the ICR report outline, the suggested timetable and expected deliverables. The PCU submitted the key informants guide to all stakeholders to collect views and opinions on the project. The consultant conducted interviews with project beneficiaries, Civil Society Organizations, Private Sector representatives, and other Development Partners supporting PFM reforms. Second, the consultant conducted a desk review of the documents/information collected during the mission and wrote a draft ICR report which was submitted to the project coordination unit (PCU). Third, the consultant led a week-long mission equivalent onsite in The Gambia. During the mission, a workshop/meeting to validate the draft report including all the beneficiaries was organized. During the workshop, the consultant presented the results of the review. The PCU synthesized all comments from participants in a document which was sent to the consultant. In addition, the consultant carried on-site interviews and meetings necessary to collect additional information. Finally, the consultant produced a final ICR report considering all comments and submitted it to the PCU for validation.

The report is organized as follows. The first section describes the results of the project performance assessment in terms of relevance, effectiveness, efficiency, and sustainability. The second section reviews the performance of stakeholders particularly the government and the Bank. The third section presents the main lessons and recommendations of the review. Finally, the conclusion presents the main results of the study.

I. METHODOLOGY

The ICR was participative involving all project's stakeholders: beneficiaries (units/directorates of ministries), project coordination unit, World Bank staff team, development partners intervening in the areas of capacity building covered by the project, civil society organizations, and private sector.

I.1 Key Informant Interviews

Key representatives of the stakeholders were interviewed using the key informants guide presented in annex 3. The objectives were to gather information and collect views on the project achievements, implementation challenges, lessons and recommendations, and ways for further collaboration.

I.2 Secondary Data Review

All the project related documents (project appraisal document, grant agreement, project's annual and quarterly progress reports, publications from the project, etc) were also examined to collect information such as the project objectives, justification, design, covenants, progress in implementing planned activities, project achievements, and implementation challenges.

I.3 Data analysis

All collected data from key informants was combined to draw common themes/views emerging. Descriptive statistics were used in the analysis of quantitative data where needed.

II. PROJECT PERFORMANCE ASSESSMENT

This section provides an answer to the following four specific objectives of the review which are to: (i) review progress and achievement of the project in line with resources spent on the project; (ii) assess whether the project met all its development objectives as indicated in the results framework including (a) assessment of the relevance, consistency and sustainability; (b) achievement of the expected outputs, outcome and development results; and (c) compliance with relevant covenants and safeguards; (iii) identify main project components related activities that had impact on the performance of project beneficiaries with respect to transparency and accountability, and institutional performance and effectiveness; (iv) assess the implementation of the project with respect to timing of fulfilment of disbursement conditions, efficiency and effectiveness in start-up, disbursement, auditing, and management by the Ministry of Finance.

II.1 Relevance

The relevance of the project is rated Substantial. It has been re-assessed to validate the original analysis conducted during project appraisal and to consider any changes in the project design that may have been done during implementation. The assessment covers both the relevance of the development objective and the relevance of project design to achieve this objective from design/approval to completion. The relevance of development objective has been assessed against beneficiary needs, the country's development or policy priorities and strategy, and the World Bank's Partnership Strategy. The relevance of design assesses the extent to which project design

adopted the appropriate solutions to the identified problems and the appropriateness of the eventual changes in the scope, implementation arrangements, and technical solutions during the life of the project.

The evaluation of the project relevance answered the following questions:

- How is the IFMIS project objective aligned to the government national strategy, the Public Financial Management Reform Program objectives and the World Bank Group Partnership Strategy?
- To what extent is the intervention in line with the beneficiaries needs?
- Is the funding approach appropriate for the intended results of the project?
- Are the chosen partnerships appropriate to deliver on the results?
- To what extent are the roles of Ministry of Finance and Economic Affairs (MoFEA) clearly articulated in the project document?
- Are the proposed solutions appropriate for the identified problems? Were there adjustments during project's implementation to ensure achievement of the project objectives?
- Are the interventions logical and their “strategic fit” in the desired causality chain?

II.1.1 Project development objective

The relevance of the Project Development Objective is rated High. The project supported the use of IFMIS for more efficient monitoring of the status of the budget execution and spending levels. Its development objective is to increase the Government of The Gambia's capacity in public resource management. The project is consistent with the strategic priorities which were set out in the IDA-AfDB Joint Assistance Strategy (JAS) for the period of 2008 to 2012 and the country's Poverty Reduction Strategy Paper (PRSP). It supported the first pillar of the JAS, aimed at “strengthening the institutional framework for economic management and public service delivery.” It is also aligned with the fourth pillar of the PRSP which explicitly mentioned the expansion of the IFMIS with a view to contribute toward poverty reduction by improving the Government's capacity to provide public services to the poor. There is a clear connection between the project and the Government's Comprehensive Public Financial Management Reform Strategy 2010-2014. The functional requirements and technical specifications of related information and communication technology (ICT) solutions for the IFMIS were prepared in line with the objectives of the PFM Reform Strategy. The subsequent two additional financings were also fully consistent with the World Bank Joint Partnership Strategy for fiscal years 2013–2016 by supporting the improvement of transparency and accountability in public financial management, public service delivery, and macroeconomic stability.

The Government of The Gambia has since 2004 been pursuing reforms in public financial management. The legal and regulatory frameworks were strengthened by the enactment of the Government Budget Management and Accountability Act of 2004 along with the revision and issuance of the Financial Instructions. Modest capacity enhancements within the government accounting cadre were also registered. In 2006, the Government initiated the computerization of government accounts through the Integrated Financial Management Information System (IFMIS). IFMIS had been piloted at only six Ministries and Agencies. The original project interventions

were in line with the beneficiaries needs and appropriate. The project tried to address many weaknesses of the PFM system which were : (i) weak budget formulation especially at the sector level; (ii) weak monitoring and evaluation of the use of available cash and other financial resources; (iii) weak compliance with financial regulations; (iv) lack of awareness amongst MDAs' management and staff that they have to account for their financial activities; (v) the need to rollout the IFMIS system to all viable MDAs within Government; (vi) significant weaknesses in respect of internal audit systems, macroeconomic and revenue forecasting, debt recording and analysis, budget realism, payroll, and procurement; (vii) need for institutional development and capacity building for accounting, financial management and internal audit; (viii) need to strengthen Human Resource and payroll records.

II.1.2 Project design

The relevance of the project design is rated Substantial. The project was designed as a specific investment grant. The funding approach was appropriate as it was based on experience from public financial management operations across the World Bank Group and more specifically on the implementation experience of the preceding operation - the Capacity Building and Economic Management Project (CBEMP) which underscored the need for continued capacity building support and technical assistance (TA) to consolidate and sustain the achievements gained. A PFM Reform Action Plan (2010 - 2014) was elaborated and donors supports have been based on comparative advantage and areas of expertise. The project was elaborated in close collaboration/coordination with the European Commission who provided assistance on public procurement and external auditing and the UNDP who supported the Civil Service Reform Program. By supporting a comprehensive reform program, using the existing central Project Coordination Unit (PCU) at the Ministry of Finance in charge of managing all development partners supports on PFM, harmonizing reporting with other DPs, the project ensured that the Bank adheres to the principles and tenets of the Paris Declaration on Aid Harmonization.

Furthermore, the role of the Ministry of Finance and Economic Affairs (MoFEA) was clearly articulated in the project appraisal document. The Ministry of Finance was designated as the responsible Ministry by the Government. It provided oversight and support for the Project implementation. The Permanent Secretary of the MoFEA chaired the IFMIS inter-ministerial steering committee which helped building ownership amongst various public sector stakeholders on the project objectives. Partnerships between key beneficiaries of the project in MoFEA (AGD, PMO, debt management and the Central Bank of The Gambia) were appropriate for IFMIS implementation and rollout.

The solid project design has been key in monitoring and assessing progress of the project results, which allowed the Bank a certain flexibility regarding adjustments to ensure achievement of the project objectives. Two additional Financings (AFs) were approved to add new activities and new components. They implied no change in the project development objective (PDO). Their purpose was to strengthen the development impact of the project, adjust the World Bank's assistance to changing government priorities and circumstances, and enhance the achievement of the PDO. Key new activities supported include: (i) the expansion of IFMIS capabilities and scope; (ii) the establishment of an Electronic Records Management System (ERMS) for national records to improve transparency and efficiency in accessing information, and prevent the loss of national records; (iii) the support to National Statistical Capacity Building for more reliable and timely macroeconomic reporting; (iv) the development of a national energy strategy, including an action plan and an assessment of the public electric power utility's finances and financial management

system, to help improve the public resources management and policy framework for the sector and the utility's financial management for improved service delivery; (v) the support for HR and payroll management; and (vi) the implementation of SOEs reform program to improve their corporate governance, financial and operational performance.

The AFs interventions were in line with the beneficiaries needs. The proposed solutions to a great extent addressed lot of key challenges. Interventions have been appropriate in supporting key and critical human resource activities that have large and direct effects on the government finances and the management of its personnel (e.g. pay and grading exercise, staff audit exercises, human resource management information system). The project was in line with the National Records Service strategy 2020-2021 to create a modern records management system for the Government of the Gambia. The proposed solutions covered most of the components of the records management cycle except the Archival Management Component which is very key in completing the Disposal functionality thereby perfecting the life cycle of Records. Moreover, the project facilitated the implementation of SOEs reform agenda by improving the SOEs financial reporting and strengthening the PPP Directorate oversight functions of the SOEs. In terms of shortcomings, it is important to highlight that the IFMIS Project was used as hot spot for implementing government reforms and this is evidenced by the other intervention areas of the project other than the core IFMIS activities. There is not clear links between some of the components of the projects. Some of the interventions do not fit well into the IFMIS activities.

II.2 Effectiveness

The effectiveness of the project is rated Substantial. The assessment of effectiveness evaluates the extent to which the project achieved (or is expected to achieve) its stated results, i.e. the intended set of outcomes and outputs. The total number of beneficiaries by categories and disaggregated by sex where relevant has been reported.

The evaluation of the project effectiveness answered the following questions:

- What results have been achieved in terms of outcomes and outputs of the project compared to targets?
- To what extent the project has built capacity of the beneficiaries?
- What are the felt most significant changes the project brought to the beneficiaries?
- What project components or activities had the greatest effect on beneficiaries?
- What are the total number of beneficiaries disaggregated by sex compared to planned targets?

II.2.1 Achievement of project development objective

Progress in achieving the project development objective is Substantial. Sixty (60) percent (three out of five indicators) and Eighty-Three (83) percent (10 out of 12 indicators) of the project targets have been reached respectively in terms of outcomes and outputs. In terms of outcomes, while satisfactory progress was recorded in the annual budget execution rate in 2019 (above 90%), Central Government expenditures covered through IFMIS, preparation of the SOE's financial audit, there are delays in the publication of the monthly budget execution reports as well as the publication of the Quarterly GDP data. In terms of outputs, in addition to the targets set on

the intermediate indicators in the results framework (table 1 below), the project achieved many results. Results achieved include:

Component 1: Support for IFMIS Rollout, Interfaces and System Training

- IFMIS has been upgraded to the latest version of Epicor 10. It is being used by about 350 users in nearly 50 agencies (since 2014) for processing payments, accounting, and reporting needs of the Central Government (monthly/quarterly results). Users were trained either at functional or technical levels. The IFMIS unit at the Accountant General Department is now staffed with 18 IT professionals covering the IFMIS network, database, and support functions. The Government network is in place for broadband Internet connectivity. Interface between the IFMIS Epicor and Commonwealth Secretariat Debt Recording and Management System (CSDRMS) was completed in December 2013. However, in the course of utilisation of the system, technical challenges were experienced limiting optimal use of the interface. Furthermore, the interface of IFMIS with the new debt recording and management system (Meridian) is ongoing and the interface with Central Bank of The Gambia (CBG) system for Electronic Funds Transfer has been done. On the other hand, the interface with the Gambia Revenue Authority systems has not been done. The activity was removed from the project during restructuring. Budget execution reports are being produced by the system and published on the MoFEA website.
- The budget preparation module - Comprehensive Budget Module System (CBMS) - has been configured and deployed to Ministries, Department and Agencies (MDAs) and used for the preparation of the central government budget for the fiscal year 2020. Furthermore, from January 2020, the core IFMIS modules (Budget execution, accounting and financial reporting) have been operationalized and cash allocations (spending limit) were released to Ministries, Departments and Agencies (MDAs) through the system. Each MDA has in turn, allocated cash down to their spending units to enable them to start spending in line with commitment controls and payment processes using the system. Implementation of multi-year budget framework through IFMIS has been initiated in six pilot Ministries (MoFEA, Education, Agriculture, Public Works, Health, and Tourism). Training and support are provided by the Accountant General Department' IFMIS Unit on the use of the system. The project has built the capacity of the budget directorate in the area of budget data analysis to better inform fiscal policy decisions makers.
- Asset management and Contract management modules have been deployed. The asset module that has the capacity to cater for assets in both cash basis of accounting and accrual accounting. This is a very important milestone as government assets have never been properly accounted for across all sectors with ease of reporting. The contract management module has been developed to cater for all long-term contracts and track all payment milestones relating to the contracts. It has a commitment control to prevent over payment to vendors above contract amount. At the same time, it can give report of contract status and payments made. These modules, application training, operation acceptance tests, and deployment were completed. However, data migration was not completed. AGD team should: (i) upload directly information related to contracts into the contract management module as the information is available at MoEFA; (ii) diligent the change management and sensitization activities for the MDAs procurement officers and Tender Board Committees; and (iii) develop an excel template to allow MDAs input data on current assets inventory to ease the uploading of the data into the IFMIS database.

- The Electronic Records Management System (ERMS) is being piloted at five (5) MDAs. The ERMS platform was deployed at the National Record Service Headquarters (NRS), MoFEA, the Personnel Management Office (PMO), the Public Service Commission (PSC) and the National Audit Office (NAO). However, except the NRS, the ERMS is not yet fully utilized in other pilot MDAs. The main reasons to this appear to be resistance to change and lack of adequate capacity. The NRS will further support these pilot MDAs by (i) decentralizing NRS staff to provide hands on training to the MDAs, and (ii) NRS Council to issue an order to enforce the use of the ERMS within the pilot MDAs as a sole tool for records management. Furthermore, NRS shall develop a roadmap for the rollout of the system to all remaining MDAs with its cost implication to allow the Government allocates resources through budgetary process or ask additional support from interested Development Partners.

Component 2: New IFMIS Applications

- In the area of strengthening the capacity on human resources and pay reform management, job evaluation exercise has been conducted. As a result, a new pay and salary structure has been validated technically through a retreat with the participation of permanent secretaries and planners of the MDAs. It was sent to cabinet for approval. The HRMIS and Payroll modules configuration and integration are completed. In order to take over the management of the new platform, the Personnel Management Office (PMO) has recruited twenty (20) more staff and training of this core team is being provided by the AGD to enhance their capacity to manage the system. As part of the pension reform initiatives, a new pension Bill replacing the 1950 pension act was drafted, approved by the Cabinet in January 2020 and submitted to the National Assembly. The PMO office has been strengthened by the creation of a Pension Unit and the staffing of the Unit is ongoing. The 2017 staff audit led to the identification of 3146 ghost workers and their removal from the civil service. Moreover, the 2019 staff audit report identified 2611 ghost workers (equivalent to USD 2 million salaries bill) and 41 double payment (equivalent to USD 130,906 per year). Actions were taken by the PMO and the MoEFA to remove ghost workers and stop double salaries payment. The staff audits also helped to address the issue of outdated personnel profiles. There have been knowledge gaps in the personnel profiles of civil servants. The 2019 staff audit in particular facilitated the collection of a great deal of employee data to enable the updating of staff profiles. As a result, the government is able to have the dates of birth of many civil servants. This is particularly useful in helping ensure the timely retirement of staff.

Component 3: Communication and Change Management Strategy

- Sensitization activities (workshops and seminars) were organized to create greater awareness amongst GoTG officials and the public at large including government suppliers about the IFMIS.

Component 4: IT and Accounting Capacity Building

- Two staff from the Accountant General Department were trained on IT up to degree level and two staff were also trained on ACCA.

Component 5: Project Implementation Support

- This Component supported the financing of expenditures of the Project Coordination Unit (PCU) within the MoFEA on office furniture, project management activities, and other miscellaneous expenditures. The PCU successfully monitored the implementation of the activities by involving all stakeholders. It produced and submitted quarterly progress reports to the Bank. Annual audit reports on the project financial statements over the project's duration were all unqualified.

Component 6: Support to National Statistical Capacity Building

- In the area of Statistical Capacity Building, to upgrade the quality of statistics to international standards, the project supported the second Economic Census and Business Establishment Survey (2014/2015), the financing and analysis of the Integrated Household Survey (HIS) 2015/2016 and the IHS 2019/2020, the GDP rebasing from 2004 to 2013 and the Consumer Price Index rebasing from 2004 to 2020, the estimation of GDP based on the 2008 SNA. A technical assistant conducted a comprehensive assessment of the civil registration and vital statistical system (CRVS). A strategic plan to develop a new CRVS was elaborated and costed. The project also financed the recruitment of a technical adviser to the statistician general of the GBoS to support the development of key statistics projects. The capacity building activities provided to the staff helped to improve considerably the capacity of GBoS.

Component 7: Support for the Preparation of Energy Strategy Study

- In the area of energy sector reform, the energy sector roadmap 2018-2025 was elaborated, endorsed by cabinet and published. Its validation included many stakeholders and development partners. An action plan for the improvement of the generation, transmission and distribution networks has been elaborated with an investment budget. The study helps to mobilize additional funding from European Commission and World Bank to finance some of the activities of the action plan. A monitoring and reporting system to NAWEC Board on the implementation status of the action plan is in place. Two business units were put in place (Water and Electricity) and separate accounting for the two services are being used. The project supported the development of a new electrification tariff model which allows flexibility in tariff adjustments. Its validation was done in a consultative way with the implication of all stakeholders. Skill transfer to PURA, NAWEC and MoFEA staff was done through training by the consultant who made available the methodology and guidelines to run the model. Collection of input data (financial and operational) to the model from NAWEC is ongoing.

Component 8: Support for State-Owned Enterprise Reform

- In the area of State-Owned Enterprises Reform, the 2017 Special purpose audit of seven (7) State-Owned Enterprises paved the way for the design of an action plan to improve SOEs' performance, governance and reduce fiscal risk. The report has been approved by cabinet and published. Queries were sent to National Audit Office. Recommendations are being implemented by the SOEs. For the year 2018, thirteen (13) SOEs submitted their audit reports to NAO and National Assembly but those reports are not yet published. For the year 2019, audits are ongoing. In addition, the project supported the drafting of an SOEs Bill. The project also financed the recruitment of a technical adviser to the PPP and SOEs Unit

director. The capacity building activities provided to the staff of the unit helped to improve considerably its capacity.

Table 1: Results Framework and Monitoring Indicators

PDO Level Results Indicators	Unit of measure	Baseline	End Target	Most recent value	Narrative Assessment
Indicator 1: The budget execution rate is kept above 90% (excluding donor-funded projects)	Percentage	90 (2009)	90 (2019)	90.3 (2019)	Reached. During the last four years, budget execution rate has been kept respectively at 94.9% in 2016, 85% in 2017, 94.4% in 2018, and 90.3% in 2019.
Indicator 2: Central government expenditure covered through IFMIS	Percentage	60 (2009)	90 (2019)	100 (2019)	Reached. All central government expenditures on GLF are covered through IFMIS. Expenditures made through projects financed by development partners are not accounted.
Indicator 3: Publication of budget execution reports on the MoFEA website after the reporting end period	Months	15 (2016)	0 (2019)	2 (2019)	Not Reached. Publication of monthly budget execution reports is done since 2015 but with some delays fluctuating between zero, one, two months lag.
Indicator 4: GDP data regularly & publicly made available	Text	Annually (2013)	Quarterly (2019)	Annually (2019)	Not Reached. GBoS is unable to produce quarterly GDP. There are problems with the economic classification of establishments registered in Gambia Revenue Authority (GRA) database due to the limited coverage of businesses operating in The Gambia and the level of details of information provided on them.
Indicator 5: Timely publication of SOEs' annual financial reports and the DPPP's performance report on SOEs on the MoFEA's external website (6 months after the reporting end period)	Text	SOEs' financial reports not published on the MoFEA's external website (2016)	SOEs' annual financial reports and the DPPP's performance report on SOEs published on the MoFEA's external website (2019)	Report of the Special purpose audit on the financial statements 2010-2017 of seven (7) SOEs has been published (2019)	Reached. The Special purpose audit report has been approved by cabinet and published. Queries were sent to National Audit Office. Recommendations are under implementation by concerned SOEs. For the year 2018, thirteen (13) SOEs submitted their audit reports to NAO and National Assembly but those reports are not yet published. For the year 2019, audits are ongoing.

Intermediate Results Indicators	Unit of measure	Baseline	End Target	Most recent value	Narrative Assessment
Indicator 1: Core IFMIS Epicor 10 Modules (Financial, Budget and Reporting) fully Operational at Government Sites	Number	46 (2016)	46 (2019)	52 (2019)	Reached. IFMIS's Go-Live is achieved. All the fifty-two (52) sites are operational including sub treasuries, two embassies (Riyad/Jeddah, Paris), all ministries and some agencies are connected.
Indicator 2: Donor funds included under the IFMIS module (percentage of total donor funds)	Percentage	10 (2016)	75 (2019)	0 (2019)	Not Reached. Three donors funded projects are being used as pilot centers and their staff have been trained on Epicor 10. About nineteen (19) projects have been configured in the system but are not yet operational.
Indicator 3: Interface between Debt management system and IFMIS is operational to automate the preparation of debt projections and the execution and reporting of debt payments, respectively	Text	No (2013)	Yes (2019)	Yes (2019)	Reached. The Interface between IFMIS Epicor and CSDRMS was done in 2014/15. The interface process is ongoing with the new Debt management system (Meridian) and the Go-live is planned for January 2020.
Indicator 4: Backlog in the reconciliation of government bank accounts held at the CBG reduced	Months	12 (2013)	0.5 (2019)	0 (2019)	Reached. With the help of Treasury Management Software (TMS), Accountant General Department is now able to reconcile all government bank accounts held at CBG. As such, there is no backlog in the reconciliation have reduced significantly.
Indicator 5: IFMIS EFT module interfaced with the CBG systems and operationalized for the Central Government and IFMIS interface for TSA is available	Text	No (2016)	Yes (2019)	Yes (2019)	Reached. IFMIS EFT module has been interfaced with the CBG system and has gone live.
Indicator 6: HR module integrated into the IFMIS	Text	No (2016)	Yes (2019)	Yes (2019)	Reached. HRMIS module has been integrated into IFMIS and the

					GO-live is planned for January 2020.
Indicator 7: Ghost workers eliminated (percentage of the total population of ghost workers identified)	Percentage	0 (2016)	90 (2019)	100 (2019)	Reached. The 2019 staff audit identified 2,611 employees as ghost workers representing 7% of the civil servant. In this regard, PMO requested AGD to stop the salary of un seen staff with immediate effect in a bid to weed out the ghost workers from the payroll.
Indicator 8: New salary structure consolidating agreed allowances approved by the cabinet	Text	No (2016)	New salary structure is implemented (2019)	New salary structure has not been implemented (2019)	Not Reached. Job evaluation exercise has been conducted. As a result, a new pay and salary structure has been suggested and is yet to be approved by cabinet.
Indicator 9: New legal framework for a contributory pension scheme approved by the cabinet	Text	No (2016)	New legal framework for a contributory pension scheme approved by the cabinet and under implementation (2019)	A new legal framework for a contributory pension scheme has been approved by the cabinet (2019)	Reached. A draft Pension Bill was approved by the cabinet on the 9th January 2019 and submitted to National Assembly.
Indicator 10: Economic Survey (Enterprise) is conducted	Text	No (2016)	Yes (2019)	Yes (2019)	Reached. The Economic survey was conducted in 2017.
Indicator 11: Reports posted on the GBoS website (including Census 2013, IHS 2015/2016, GBoS Annual Statistical Abstract, and Poverty Profile Report)	Text	No (2016)	GBoS Annual Statistical Abstract and Poverty Profile Report (2019)	Reports have been posted on the GBoS website (2019)	Reached. IHS 2015/2016 and GBoS Annual Statistical Abstract are all published on the GBoS Website.
Indicator 12: SOEs with reform action plans under implementation	Number	0 (2016)	3 (2019)	7 (2019)	Reached. Recommendations from the 2017 Special Purpose Audit of seven (7) SOEs are under implementation.

II.2.2 Beneficiaries

Table 2: Summary of Training activities, Sensitization, Workshops and results

Activity	Number of beneficiaries	Year	Results
Academic Training (BSC IT)	2 staff from AGD	2010 - 2014	BSc Obtained
Professional training (ACCA)	2 staff from AGD	2010 - 2014	ACCA Obtained
Academic Training (MSC- Economics/ Statistics)	6 staff from GBoS	2016 - 2017	MSc Obtained
Study Tours (CRVS)	11 staff from GBoS	2017	
GBoS local training	67 staff from GBoS	2017	Staff knowledge and skills in statistical data analysis enhanced
SOEs board members training locally	90 staff	2018	Members' performance on SOEs cooperate governance, financial scrutiny and SOEs performance monitoring enhanced

II.3 Efficiency

The efficiency of the project is rated Substantial. The efficiency assessment attempts to answer the following two questions: i) did the benefits of the project (achieved or expected to be achieved) exceed project costs (cost-benefit), and ii) was the project implementation efficient in delivering the expected project results (implementation cost). To complement the cost-benefit analysis, the report discusses aspects that influenced efficiency in the use of resources, including timeliness (defined as a ratio of planned to actual implementation time).

The evaluation of the project efficiency answered the following questions:

- To what extent was the project implemented according to agreed timelines?
- To what extent did the Ministry of Finance and Economic Affairs consistently respect timing of effectiveness, fulfilment of first disbursement conditions, project's launching, disbursement, procurement, auditing and management?
- What bottlenecks were experienced (political, social, economic, capacity, bureaucracy of government and the World Bank, etc)?

- What is the project implementation cost compared to the planned cost? Did reallocation of resources happen during project's implementation?
- Was the funding adequate to meet the needs of the beneficiaries?
- Did the benefits of the project exceed project cost?
- To what extent does the project institutional structure facilitate linkages with other support to the beneficiaries?

II.3.1 Timeliness

The timeliness of the project is rated Modest. The original project financing was approved in on June 1, 2010 and became effective in August 10, 2010 (two months after approval). The conditions precedent to first disbursement have been met in August 10,2010 (zero month after effectiveness). The estimated 30 months (two years and six months) duration of the project was extended to 125 months (ten years and five months). The project closing date was extended to add new activities and allow completion of the activities.

Table 3: Progress in meeting covenants of the project

Project covenants (stated in the grant/loan agreement)	Completion date
Recipient has adopted the project implementation manual and Financial Management Procedures Manual.	August 2010
Recruitment of Procurement Specialist	2011
Accounting System established for the project	2014
IFMIS extended for PCU use	2014
IFMIS phase II contract amended	May 2010

There were delays in the implementation of the following activities:

Table 4: Significantly delayed activities

Activity	Planned date	Implementation date	Reasons
IFMIS upgrade (Epicor 9)	2013	2014	<ul style="list-style-type: none"> ✚ Failure of the supplier to deliver the web-based Epicor ✚ World Bank staff insisted on having a Change Management Project before any work can be carried out on Epicor9 upgrade claiming that they need to know what happened during Epicor7 upgrade to Epicor9 project, how it happened, why it happened, who is responsible for solving the issues and when are they going to

			<p>be resolved. A company called WYG who was selected came, interviewed all relevant parties including Soft tech, documented their findings in a change management report as well as provided another report on the infrastructural review and recommendations, out of which came an ICB document for infrastructural improvement.</p>
IFMIS upgrade (Epicor 10.3)	2016	April 2019 to November 2020	<p>Based on recommendations of the Bank, the following unforeseen prior activities were implemented:</p> <ul style="list-style-type: none"> ✚ Development of IFMIS test protocols. The World Bank again claimed that the AGD was not capable of producing a Test Protocol and Test Cases Document and that this was the domain of an independent company. WYG was asked to perform this duty as an addendum to their previous contract. They came, interviewed people but months passed and they could not provide any proper Test Cases Document. AGD and Soft Tech worked together to produce the Test Cases Document for Epicor9 upgrade to Epicor10. ✚ Procurement and implementation of IFMIS security information and event management system (Security Audit trail).
Electronic Records Management System (ERMS)	Dec. 2016	Feb. 2017 – Dec. 2019	<ul style="list-style-type: none"> ✚ Change in the procurement method from original plan of QCBS to Single Source. The National Records Service office was advised by the World Bank staff to single source the project to a local company contrary to World Bank regulations which eventually resulted the National Tender Board rejecting the

			bidding process. The bidding process was redone as an international tender which the local company lost. The local company eventually went to court and won against the Ministry of Finance.
Job Evaluation Pay and Grading	Dec. 2017	2018 – 2020	<ul style="list-style-type: none"> + Bank approval on the terms of references; + Difficulty in acquiring required number of qualified firms for shortlisting; + The impact of Covid-19 restricted the Consultants to undertake onsite visits.

II.3.2 Cost-benefit analysis

The cost-benefit analysis of the project is rated High. At the end of October 2020, the following performances were noted: (i) the disbursement rate is 98.2 percent; (ii) the commitment rate (including disbursements) is 99.5 percent; and (iii) the physical execution rate is 96 percent. In addition, the use of resources was done optimally. Based on the expenses incurred, the following key activities were carried out: (i) Core IFMIS modules (Budget execution, accounting and financial reporting) have been operationalized. Budget execution reports are being produced by the system and published on the MoFEA website; (ii) Actions were taken to remove ghost workers and stop double salaries payment; (iii) Special purpose audit on the financial statements 2010-2017 of seven (7) SOEs has been published and recommendations are being implemented; and (iv) the energy sector roadmap 2018-2025 was elaborated, endorsed by cabinet and published. The delays noted are in the following areas: (i) Upgrade of Epicor; (ii) ERMS; and (iii) Job evaluation, Pay and Grading. However, savings have been made on some project activities which have been reallocated to other existing activities and to new priorities of the government. All these elements show the efficiency in the use of project resources. The graph 1 presents the evolution of the disbursement rates (see annex 4 for details).

Figure 1: Evolution of realized disbursement rates by year and source of financing, in percent

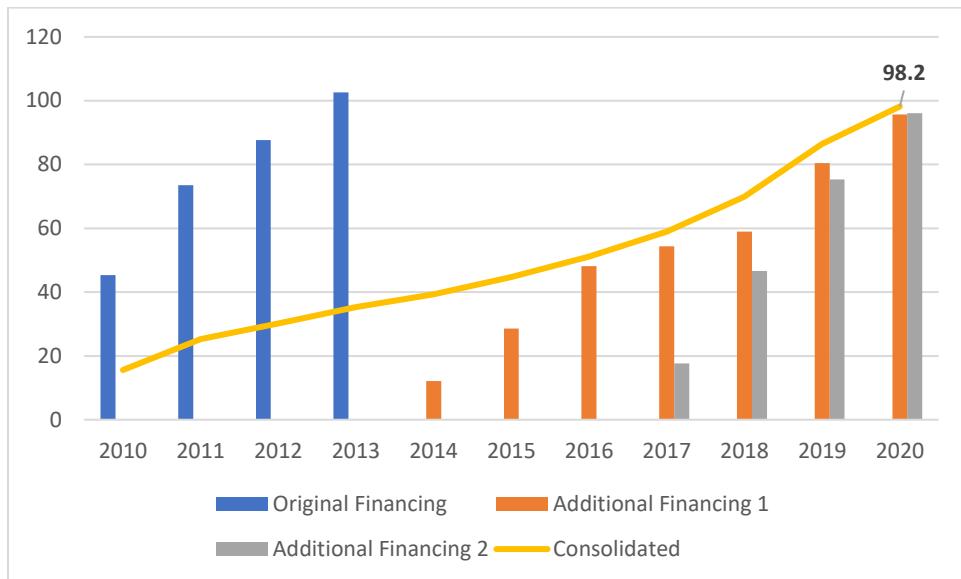


Table 5: Major activities, amount planned and realized in US dollars

Activity	Planned amount	Realized amount	Reasons
IFMIS Upgrade	1,065,944	1,375,000	The use of single source procurement method; Time lapse and inclusion of additional modules such as contract and asset management.
SOE Audit	1,750,000	1,250,000	Only the first phase was funded from this project and the second phase was subsequently moved to a different project.
IFMIS ICT Infrastructure	945,000	820,742.77	The savings realised were added to the IFMIS upgrade
ERMS	338,000	355,917	Amendment to the contract was done to accommodate the reinforcement training requirements of the beneficiaries.
Job evaluation – Pay and Grading	438,000	199,430	Competitive procurement process was adopted and balance was subsequently redirected to other priorities.

Change Management	368,000	367,256	
Advisory support to Statistical Capacity Building	692,745	688,374.6	
Support to Energy Sector Strategy	500,000	262,259.81	Open tendering / competitive process was used and balance utilised for the Integrated Household Survey.

II.4 Sustainability

The sustainability of the project is rated Modest. The assessment of sustainability considers the extent to which the project has addressed risks during implementation and put in place mechanisms to ensure the continued flow of benefits after project completion. It evaluates risks to the sustainability of development outcomes and/or the project's benefits. The following three criteria has been rated: i) financial sustainability, ii) institutional sustainability and strengthening of capacities, and iii) ownership and sustainability of partnerships.

The evaluation of the project sustainability answered the following questions:

- What mechanisms have been put in place ensuring continued financing of remaining activities or upcoming program of activities?
- What activities of the project supported institutional changes and strengthened capacities on public financial management? What measures were put in place ensuring their sustainability in the long term?
- What mechanisms have been put in place during project's preparation, appraisal and implementation guarantying ownership of the project activities by all stakeholders?
- What partnerships with regional or local institutions have been developed during project's implementation?
- What are the factors that could undermine sustainability and their mitigation measures?

II.4.1 Financial sustainability

The financial sustainability of the project is rated Modest. The project enhanced the capacity of the Government to manage properly the budget and improved transparency in the use of public resources. The government has also embarked on pursuing important reforms in the areas of resource mobilization and debt management. Nonetheless, government capacity in public financial management remains weak. As it is illustrated by the high budget deficit. This highlights the need for continued financial support from development partners for the implementation of the Government's reform program over the medium-term. In addition, the current global economic

recession due to the COVID-19 pandemic will have negative impact on government revenue collection leading to fiscal instability. Specifically, for the activities supported by the project, additional funding is needed in the following areas:

- IFMIS: continued support from the service provider. AGD has secured funding from government resources and signed a twelve (12) months (June 2020 to May 2021) maintenance contract with the IFMIS service provider;
- Electronic Records Management System: rollout of the system to all remaining MDAs;
- State-Owned Enterprise Reform: development of a management information system of SOEs;
- Statistical Capacity Building: capacity building in the area of social statistics; hiring of qualified demographers; financing of the 2021 Economic Census and Business Establishment Survey; analysis of the Integrated Household Survey (HIS) 2019/2020;
- Energy sector reform: development of NAWEC information system.

II.4.2 Institutional sustainability and strengthening of capacities

The institutional sustainability of the project is rated Modest. The project led to institutional changes and strengthened capacities on public financial management. It helped to address human and institutional capacity constraints and weaknesses through:

- Strengthening training programs in the areas of IT, accounting, budget preparation, statistics;
- Developing instruments that will sustain systems and capacity improvements beyond the lifespan of the project, such as: IFMIS system, new pay and salary structure for civil servants, SoEs bill, pension bill, new electrification tariff model, energy sector roadmap 2018-2025, electronic records management system (ERMS), availability of household and enterprise surveys data, and training materials;
- Promoting cost sharing with the Government in the training programs for technical and professional development of staff in the IT and accounting fields during the project period. As certain staff will not complete full certification within the project lifespan, the government will therefore continue to ensure budget allocation towards professionalization;
- Strengthening capacity of the PMO to effectively perform its human resource management duties and developing a new pay and salary structure for civil servants that can help to retain qualified civil servants.

Nonetheless, existing factors can hamper/undermine the sustainability of the results achieved:

- For IFMIS, despite training provided to a core IT team and end users, capacity constraint on IT can increase reliance on the service provider. A support contract for the period June 2020 to May 2021 has been signed. In addition, training of

trainers has been done and skills transfer strategy is in place. Another issue highlighted is the lack of real time connectivity between the datacentre and the disaster recovery site due to a network problem;

- The core team training was designed by the supplier in such a way that AGD will be dependent on it. The team always had to go back to the supplier for simple changes to the system. But most importantly, when customizations have issues, delays are experienced from the supplier's side to fix those problems because of lack of prioritization. The technical team doesn't know how to fix the issues due to lack of customization training;
- Staff turnover in AGD can thin out capacity developed by the project. The skills and knowledge acquired by the IT team from the project financed training increased their professional profiles making them highly competitive in the market and likely to leave should the opportunity to do so arises;
- NRS technical capacity constraint can have a negative impact on the rollout of the ERMS system to all remaining MDAs. The service relies mainly on AGD for IT related matters;
- There are challenges to get input data (financial and operational) to the new electrification tariff model from NAWEC which highlight the need to develop the company information system.

Table 6: Technical Advisory Support

Activity	Period	Achievements
Advisory support to Statistical Capacity Building	2014 – 2019	<ul style="list-style-type: none"> ✚ Supported the rebasing of the GDP; ✚ Built capacity of the national statistical system; ✚ Supported the conduct of the HIS survey (2015/16).
Senior Resident Adviser to the Directorate of Public Private Partnership/ SOE	September 2017 – October 2018	<ul style="list-style-type: none"> ✚ Guided the preparation of the consolidated SOEs performance report; ✚ Strengthened SOEs oversight which included budget monitoring; ✚ Designed a performance monitoring system.
Advisory support to NRS	Contract ended 31 st July 2018	<ul style="list-style-type: none"> ✚ Supported NRS in the implementation of ERMS starting from business process review to UAT of ERMS.
WYG Advisory Support to AGD		<p>Supported AGD in the following areas:</p> <ul style="list-style-type: none"> ✚ Change management and capacity building advices; ✚ Development of IFMIS test protocols.

II.4.3 Ownership and sustainability of partnerships

The ownership and sustainability of partnerships is rated Substantial. During preparation and appraisal missions of the project, consultations were organized with a wide range of stakeholders from within and outside Government, including with development partners to ensure consistency and coordination with other initiatives. Working sessions were organized with each of the main beneficiaries to discuss the challenges and determine the specific areas of intervention. A general briefing meeting with all the beneficiaries was organized to develop the results framework and share lessons to inform design. Areas covered included the need to ensure a sustainable approach to capacity building and address the risk of high turnover of skilled staff. Beneficiaries clearly requested that future technical assistance should ensure adequate on-the-job training and skills transfer. Discussions were also held with Personnel Management Office (PMO) on ensuring the complementarity of HR development strategies and training plans with the Government's overall HR management strategy.

The Project Coordination Unit within the MoFEA successfully monitored the implementation of the activities by involving all stakeholders. An IFMIS Steering Committee was set up and was responsible for overseeing the IFMIS implementation and its rollout. It included representatives from AGD, MoFEA, GRA, PMO, NAO and PCU which met regularly (once every Quarter equivalent to four times a year). The Project Implementing Committee, chaired by the Accountant General with representation from beneficiary departments provided strategic policy guidance and oversight. The PIC reviewed progress on the project against set benchmarks during its meetings held once every month (twelve times a year). Non-state actors (NGOs and private sector representatives) were involved in the institutional mechanisms put in place and the project activities (such as the work on the energy sector, the SoEs reforms, civil service reform, capacity building of GBoS) giving them opportunity to provide feedback and inputs. Partnerships were developed with Councils and Embassies in the operationalization of the Core IFMIS Epicor 10 Modules (Financial, Budget and Reporting).

III. PERFORMANCE OF STAKEHOLDERS

The performance of stakeholders is rated Satisfactory. This section provides an answer to the following specific objective of the review which is to assess performance of the Ministry of Finance and Economic Affairs and the World Bank at all stages of program design and implementation (identification, appraisal, negotiation, implementation and completion of the project). They have been assessed using both qualitative and quantitative information as available.

The evaluation of the performance of stakeholders answered the following questions:

- To what extent has the Ministry of Finance and Economic Affairs fulfilled its roles in project identification, appraisal, negotiation, implementation (M&E, financial management, procurement) and completion?
- To what extent is reporting timely and considered informative by stakeholders?
- Was the institutional framework for project coordination performant in giving opportunities for all concerned stakeholders to provide comments/feedback in planning, monitoring and evaluation?

- To what extent has the World Bank fulfilled its roles in project identification, appraisal, negotiation, implementation and completion?

III.1 Performance of the government

The performance of the government is rated Satisfactory. The Ministry of Finance and Economic Affairs is the executing agency of the project. The PCU led by a Project Coordinator coordinated and managed well the implementation of all project activities and was directly accountable to the Project Implementing Committee (PIC) and to the Permanent Secretary of MoFEA. The protocol agreement was signed two (2) months after approval. In addition, the documents attesting the fulfilment of the conditions precedent to first disbursement were received on time from the MoFEA (zero month after effectiveness). The disbursement rate reached 99.8¹ percent at end November 2020. During the project identification/appraisal which took place from May 2010 to June 2010, the government took necessary actions to allow the World Bank team to conduct large consultation with many stakeholders. Negotiations of the original financing took place in 2010 with the participation of government officials including the permanent secretariat of MoFEA. Political commitment and ownership of the project by key stakeholders were particularly important. Based on the monitoring framework, the government was able to take necessary corrective measures on time for satisfactory implementation of the project. It relied on the recommendations from the Bank supervision missions which enabled to carry out the actions agreed upon in a timely manner. The closing date of the project originally planned for December 2012 was extended to November 2020 (almost eight years) to accommodate two additional financings and allow time to complete the original and new activities. An efficient monitoring and evaluation system supported the successful implementation of the Project by maintaining easily retrievable records on the IFMIS rollout and on the implementation of other PFM reforms, generating the following performance reports: at least over twenty Quarterly Progress Reports and six Annual Progress Reports. The Project was subject to at least two supervision missions in a year which monitored progress in implementation. The target outcomes and results of the project was monitored on the basis of the agreed performance indicators (see table 1 Results Framework and Monitoring Indicators)

III.2 Performance of the Bank

The performance of the Bank is rated Satisfactory. The project design was based on analytical works undertaken recently and considered the main lessons of the previous Capacity Building and Economic Management Project (CBEMP) from the Bank. The monitoring and evaluating system of the project was based mainly on a results framework designed with the authorities. The Bank and other development partners engaged in sustained dialogue to strengthen coordination and harmonization of their interventions. During supervision missions, the Bank together with other Development Partners met with key stakeholders involved in the project and assessed implementation progress of the project and the PFM reform action plan. The project has been instrumental in supporting PFM reforms mainly in the areas of budget preparation, execution, reporting, human resource management and pay reforms. Furthermore, the Bank's local office in Banjul and regional office in Dakar maintained continuous dialogue with the authorities.

¹ As of November 17, 2020, the cumulative disbursement rate is 98.2% but including commitment to 30th November 2020 the disbursement rate is 99.8%.

Nonetheless, frequent change of task managers, project priorities and performance indicators by the Bank undermined project monitoring and evaluation. Finally, communication between the Bank and the government should also be improved especially when it comes to changing some of the agreed activities. For example, the Job Evaluation training and the Pension Study Tour were cancelled without a thorough discussion with the beneficiaries. The Pension Study Tour in particular would have considerably benefited the following stakeholders: AGD, PSC, PMO, NAO, National Assembly. Perhaps, it would have helped address some of the gaps identified during the ongoing scrutiny of the Pension bill by the National Assembly.

IV. LESSONS LEARNED AND RECOMMENDATIONS

This section provides an answer to the following two specific objectives of the review which are to: (i) draw up lessons to be learnt with regard to project design, implementation and management; and (ii) identify implementation bottlenecks and recommend ways of improvement.

IV.1 Lessons learned

Table 7: Lessons learned

Key issues	Key lessons learned
Relevance	
Link with the country national priorities and beneficiaries needs	The project was linked to the government successive national strategies (PRSP, PAGE) and the Government's Comprehensive Public Financial Management Reform Strategy which raised the importance of the IFMIS for improved public financial management and underscored the need for continued capacity building support. Beneficiaries were also consulted during project design to identify their needs. This has contributed to smoothen the implementation of the project activities.
Partnership with other development partners in project design	The Bank and other development partners (particularly the European Commission, UNDP, AfDB, and IMF) engaged in sustained dialogue to strengthen coordination and harmonization of their interventions.
Use of the IFMIS Project to accommodate other unrelated Government reforms priorities	The project was used as hot spot for implementing government reforms and this is evidenced by the other intervention areas of the project rather than the core IFMIS activities. There is not clear links between the components of the project. Some of the interventions do not fit well into the IFMIS activities.
Effectiveness	
Policy dialogue	Policy dialogue was an important element for the success in reaching the project goals. The Bank's local office in Banjul and regional office in Dakar maintained continuous dialogue with the authorities on policy reforms and challenges impeding project implementation.
Project Coordination Unit	The use of the existing Project Coordination Unit (PCU) at the MoFEA as implementing entity guaranteed the successful implementation of the project. The PCU is staffed with qualified

	personnel who have extensive knowledge of development partners procedures, rules and regulations. It was able to implement the project within the agreed timeframe, accommodate additional financings, and push the disbursement rate to almost 98 percent at the end of the project.
Efficiency	
Significant delays in single source contracts negotiation	The use of single sourcing method on some contracts led to delays in the project implementation and higher costs.
Use of competitive procurement method	The use of competitive procurement method on some activities allowed to make savings which were reallocated to other priorities.
Sustainability	
Ownership and partnership	The MoFEA coordinated this complex project involving several stakeholders. Based on the results framework and monitoring indicators, the ministry was able to take the necessary corrective measures on time for the satisfactory implementation of the project. Non-state actors (NGOs and private sector representatives) were involved in the institutional mechanisms giving them opportunity to provide feedback and inputs. Partnerships were developed with Councils and Embassies in the operationalization of the Core IFMIS modules.
IFMIS system sustainability	Heavy reliance on the IFMIS system supplier due to Government lack of capacity and the difficulty to hire and retain the required IT experts.

IV.2 Recommendations

Table 8: Issues and recommendations

Key issues	Key recommendations	Responsible	Deadline
Delays in the publication of monthly budget execution reports	Publish the budget execution reports on the MoFEA website just after the reporting end period	Budget Directorate	Each month
Low percentage of Donor funded projects included into the IFMIS	Include externally financed projects into IFMIS	AGD, IFMIS Experts, PCU	2020-2021
Data capturing was not completed for the Asset management and Contract management modules	AGD team should: (i) upload directly information related to contracts into the contract management module; (ii) diligent the change management and sensitization activities for the MDAs procurement officers and Tender	AGD	2020

	Board Committees; and (iii) develop an excel template to allow MDAs input data on current assets inventory to ease the uploading of the data into the IFMIS database.		
Advanced Epicor10 customization training	it is imperative to conduct this advanced Epicor10 customization training in order to equip the IT team with the requisite know-how to tackle issues as they arise. This will inevitably guaranty the sustainability of the system especially if the AGD regularly implements skills transfer sessions at least twice a year. Skills transfer sessions keep the teams sharp and decreases the possibility of skill silos developing within the team thereby creating dependencies on single individuals for carrying out certain tasks or solving incidents calls.	AGD	2021
Lack of use of the ERMS	Senior Management should send an order to enforce the use of the ERMS at pilot MDAs and NRS staff should develop a roadmap for the rollout of the system to all remaining MDAs.	NRS, NAO, PSC, PCU	2020
A new pay and salary structure for civil servants not approved yet	A new pay and salary structure for civil servants should be approved by cabinet to solve the problem of high staff turnover and be able to retain qualified personnel.	PMO	March 2021
Inability to produce quarterly GDP	A clear roadmap should be elaborated by GBoS on the production of quarterly GDP.	GBoS, GRA	June 2021

V. CONCLUSION

The evaluation concludes that the project was a success with an overall satisfactory rating (see table 9 below). Despite challenges with the political environment and delays in some activities particularly the IFMIS upgrade, project implementation was efficient leading to a 98% disbursement rate at end November 2020. Strong government ownership, efficiency of support from World Bank, a well-functioning Project Coordination Unit, and a participatory approach to project implementation were all elements that contributed to the success of the project. The partnership approach through the IFMIS steering committee and the Project Implementing Committee is commendable. The project has contributed to increasing the Government of The Gambia's capacity in public resource management.

Table 9: Overall ICR rating

Criteria	Rating
RELEVANCE	Substantial
Relevance of project development objective	High
Relevance of project design	Substantial
EFFECTIVENESS	Substantial
Development Objective (DO)	Substantial
EFFICIENCY	Substantial
Timeliness	Modest
Cost-benefit analysis	High
SUSTAINABILITY	Modest
Financial sustainability	Modest
Institutional sustainability and strengthening of capacities	Modest
Ownership and sustainability of partnerships	Substantial
PERFORMANCE OF STAKEHOLDERS	Satisfactory
Performance of the government	Satisfactory
Performance of the Bank	Satisfactory
OVERALL ICR RATING	Satisfactory

ANNEX 1: TERMS OF REFERENCE OF THE PROJECT IMPLEMENTATION COMPLETION AND RESULTS REPORT “THE GAMBIA INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM (IFMIS) PROJECT”

Background

In 2006 with support of the World Bank financing, The Government of The Gambia implemented the pilot phase of the Integrated Financial Management Information System (IFMIS) Project in six (6) Government Sites. This pilot phase was followed by the successful rollout of the Epicor system to forty-two (42) government sites (Ministries and Agencies) by the same supplier in 2011. The Project was meant to strengthen government capacity in public financial management financed through three rounds of financing from World Bank. The Project closing date is November 2020. In addition to the IFMIS system, the Project financed several other public sector reforms such as the Gambia Bureau of Statistics (GBoS), Personnel Management Office (PMO), State Owned Enterprises (SOE) and Energy Sector. The project development objective is to increase the Government of The Gambia’s capacity in public resource management. The Project has a total of eight (8) components as follows:

- **Component 1: Support for Integrated Financial Management Information System (IFMIS) Rollout, Interfaces and System Training:** This component financed the expansion of IFMIS capabilities and scope to improve core public resource management functions and strengthen institutional capacity in order to enhance overall public sector service delivery.
- **Components 2: New IFMIS Applications:** This component financed the provision of the necessary IFMIS licenses as well as conduct business process review workshops and the implementation of a sensitization campaigns aimed at explaining how the IFMIS will change the business process. Activities also included provision of services for the validation of human resources and payroll records.
- **Components 3: Communication and Change Management Strategy:** This component financed the implementation of a sensitization and information program on IFMIS use through workshops and seminars.
- **Components 4: IT and Account Capacity Building:** This component financed overseas and Local training in professional accounting and IT as well as provision of Library books and equipment.
- **Component 5 - Project Implementation Support:** This component supported the Project Coordination Unit for implementation of the project through the financing of Operating Costs, expenditures related to monitoring and evaluation, financial audits, training, and communication.
- **Component 6: Support to National Statistical Capacity Building:** This component supported the statistical capacity development for more reliable and timely macroeconomic reporting to help the Government monitor progress and improve macroeconomic-policy formulation for the achievement of growth and poverty reduction objectives.

- **Component 7: Support for the Preparation of Energy Strategy Study:** This component helped the Government with the development of a National Energy Strategy including an action plan and an assessment of the public electric power utility's finances and financial management system to help improve the public resources management and policy framework for the sector.
- **Component 8: Support for State-Owned Enterprise Reform:** This component supported the reform of state-owned enterprises through Improving the financial discipline and corporate frameworks. It also focused on the oversight, corporate governance and legal framework for state-owned enterprises.

The governance structure for the project comprise of a Project steering committee, a Project implementing committee and a Project Coordination Unit which is within MoFEA. Each of the structures have different responsibilities and procedures that contributes to the management of the project. As per the World Bank policies and guidance on project closure, the Borrower shall prepare the project Implementation Completion and Results Report (ICR).

Objectives and Tasks

The Consultant will help the Borrower prepare the project completion report which includes namely the following sections:

- Description of the Program story line, including the operation's context, rationale, and relevance of objectives during preparation and at completion;
- Assessment of the outcome of the operation against the agreed objectives; with a focus on providing evidence of the achievement of the operation's objectives along with the contribution of the supported activities and outputs to the Program's development outcomes;
- Assessment of the key factors and events pertaining to the World Bank, borrower, other partners, and the external environment during preparation and implementation, that affected performance and outcomes;
- Lessons learnt that can inform future project design and implementation;
- Evaluation of the borrower's own performance during the preparation and implementation of the operation with special emphasis on lessons learned.

Focus of the Evaluation

The evaluation questions will focus on the following:

- Relevance and coherence of the Project objectives and design (including its theory of change, governance structure and delivery model) and activities towards realizing the desired results;
- Efficiency and effectiveness of the Project in achieving or likely achieving expected results;
- Sustainability of the Project and its results;
- Performance of the government in designing and delivering the Project and plans;

- The social and environmental considerations of the Project in its designed programmes;
- Performance of the Project Stakeholders (Implementing MDAs, Coordination Unit and Development Partner) in designing and delivering the Project;
- The sustainability (adoptability to changing circumstances, scalability, replicability);
- Conclusions, lessons learned and recommendations.

Methodology

The Consultant will follow rigorous methodology including: -

- Desk review of available documentation on the project (Financing agreement, PAD, Aide Memoires, implementation reports (quarterly and annual reports), activity reports and any other relevant documents).
- Interviews with stakeholders (MoFEA, PCU, AGD, PMO, NRS, GBoS, NAWEC, PURA, World Bank) to collect qualitative and quantitative information on the project implementation and achievements
- Physical review of some achievements such as the IFMIS and ERMS systems, etc.

The consultant is free to propose adjustments to the above methodology in order to achieve the assignment objectives.

Duration

The assignments shall be implementation over a period of six (6) weeks.

Deliverables

	Deliverable	Timeline
i.	Inception ICR report	1 week after the start of assignment
ii.	Draft ICR	4 weeks after the start of assignment
iii.	Final ICR report	5 weeks after the start of assignment

Qualification

- At least Master's degree in PFM, auditing, accounting, project management, M&E and related field;
- Minimum 8 years' experience in program evaluation;
- Experience in the evaluation of projects financed by Development Partners is an asset;
- Experience in developing countries such as in Africa is a definite asset;
- Fluent English language communication skills.

Competencies

- Strong leadership and relationship building skills;
- Initiative, sound judgment and excellent interpersonal skills;
- Solid analytical and verbal/written communication skills;
- Ability to identify opportunities in a creative and innovative manner, to influence and negotiate;
- Ability to work in and with multidisciplinary teams from diverse cultures, expertise and experiences.

ANNEX 2: EVALUATION FRAMEWORK

Criterion	Scope of Evaluation	Detailed Questions	Evidence	Sources	Methods
Relevance	Establish the link between the Project Development Objective and the beneficiaries needs and draw up lessons on Project Design	<ul style="list-style-type: none"> • How is the IFMIS project objective aligned to the government national strategy “Program for Accelerated Growth and Employment”, the Public Financial Management Reform Program objectives and the World Bank Group Partnership Strategy? • To what extent is the intervention in line with the beneficiaries needs (Accountant General, Budget, PFM, Internal audit, National Records Service, PMO, NAO, GBOS, NAWEC, Ministry of Energy and Petroleum, PPP)? • Are the proposed solutions appropriate for the identified problems? Were there adjustments during project’s implementation to ensure achievement of the project objectives? • Are the interventions logical and their “strategic fit” in the desired causality chain? • Are the chosen partnerships appropriate to deliver on the results? • Is the funding approach appropriate for the intended results of the project? • To what extent are the roles of Ministry of Finances and Economic Affairs (MoFEA) and World Bank clearly articulated in the project document? 	<p>Objectives and activities of IFMIS project are aligned to the PAGE, PFMRAP, and World Bank’s Partnership Strategy</p> <p>Interventions reflect the needs of the beneficiaries</p> <p>Solutions are appropriate for the identified problems</p> <p>Interventions are logical with clear causal linkages that are linked to project objectives</p> <p>Partnerships established are appropriate</p> <p>Funding approach and perceptions by stakeholders on its appropriateness</p> <p>Roles of Ministry of Finances and World Bank are clearly defined</p>	<p>IFMIS PAD, PAGE, PFMRAP WB Partnership Strategy</p> <p>IFMIS Project Progress Reports Accountant General Department, Budget, PFM, Internal audit, National Records Service, PMO, NAO, GBOS, NAWEC, Ministry of Energy and Petroleum, and PPP unit staff</p> <p>CSOs Private sector</p>	<p>Key Informant interviews Literature review</p>

Effectiveness	<p>Assess the level of achievement of the expected outputs, outcome and development results including the number of beneficiaries</p> <p>Consult and engage with beneficiaries with a view to assess the delivery of expected project outputs and results</p> <p>Identify main project components related activities that had impact on the performance of the beneficiaries</p>	<ul style="list-style-type: none"> • What results have been achieved in terms of outcomes and outputs of the project compared to targets? • Are the links between activities, outputs, and outcomes valid? • What are the total number of beneficiaries disaggregated by sex compared to planned targets? • To what extent the project has built capacity of the beneficiaries (Accountant General, Budget, PFM, Internal audit, National Records Service, PMO, NAO, GBOS, NAWEC, Ministry of Energy and Petroleum, PPP)? • What are the felt most significant changes the project brought to Accountant General Dept, Budget, PFM, Internal audit, National Records Service, PMO, NAO, GBOS, NAWEC, Ministry of Energy and Petroleum, PPP? • What project components or activities had the greatest effect to Accountant General Dept, Budget, PFM, Internal audit, National Records Service, PMO, NAO, GBOS, NAWEC, Ministry of Energy and Petroleum, PPP? • What are the main factors for success and failure of the PFM reform? • What are the key lessons and recommendations? 	<p>Achieved results in terms of outcomes and outputs compared to targets and beneficiaries</p> <p>Perceptions among stakeholders on strengthened capacity of the beneficiaries</p> <p>Perceptions among stakeholders of the most significant change of the project</p> <p>Components or activities identified by stakeholders as most important</p>	<p>Project Coordinator, M&E Officer</p> <p>IFMIS Project Progress Reports Mission Aides Memoires Accountant General Department, Budget, PFM, Internal audit, National Records Service, PMO, NAO, GBOS, NAWEC, Ministry of Energy and Petroleum, and PPP unit staff CSOs Private sector</p>	<p>Key Informant interviews Literature review</p>
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Efficiency	<p>Assess the implementation of the project with respect to timing of fulfilment of disbursement conditions, and effectiveness in start-up, disbursement, auditing, and management</p> <p>Identify implementation bottlenecks</p> <p>Measure efficiency in the use of resources</p>	<ul style="list-style-type: none"> • To what extent was the project implemented according to agreed timelines? • To what extent did the Ministry of Finances and Economic Affairs consistently respect timing of effectiveness, fulfilment of first disbursement conditions, project's launching, disbursement, procurement, auditing and management? • What bottlenecks were experienced (political, social, economic, capacity, bureaucracy of government and the World Bank, etc)? • What is the project implementation cost compared to the planned cost? Did reallocation of resources happen during project's implementation? • Was the funding adequate to meet the needs of the beneficiaries? • Did the benefits of the project exceed project cost? • To what extent does the project institutional structure facilitate linkages with other support to Accountant General Dept, Budget, PFM, Internal audit, National Records Service, PMO, NAO, GBOS, NAWEC, Ministry of Energy and Petroleum, PPP? • What are the key lessons and recommendations? 	<p>Implementation timelines match project time schedule</p> <p>Disbursement made at agreed times</p> <p>Auditing made at agreed times</p> <p>Procurement processes carried in an efficient manner</p> <p>Perceptions of stakeholders on factors that have caused delays in implementation</p> <p>Perceptions of stakeholders on adequacy of resources and efficiency in resources use</p> <p>Additional gains from the project institutional framework identified</p>	<p>Project Coordinator, M&E, FM and Procurement Officers</p> <p>IFMIS Project Progress Reports</p> <p>Mission Aides</p> <p>Memoires</p> <p>Accountant General Department, Budget, PFM, Internal audit, National Records Service, PMO, NAO, GBOS, NAWEC, Ministry of Energy and Petroleum, and PPP unit staff</p> <p>CSOs</p> <p>Private sector</p>	<p>Key Informant interviews</p> <p>Literature review</p>
Sustainability	<p>Identify mechanisms in place ensuring the continued flow of benefits after project completion</p>	<ul style="list-style-type: none"> • What mechanisms have been put in place ensuring continued financing of remaining activities or upcoming program of activities? • What activities of the project supported institutional changes and strengthened capacities on public financial management? 	<p>Measures put in place for financial and institutional sustainability</p> <p>Beneficiaries continue to benefit from interventions</p> <p>Measure degree of implication of all</p>	<p>Permanent Secretary of MoFEA</p> <p>Project Coordinator</p> <p>Accountant General Department, Budget, PFM, Internal audit,</p>	<p>Key Informant interviews</p> <p>Literature review</p>

		<p>What measures were put in place ensuring their sustainability in the long term?</p> <ul style="list-style-type: none"> • What mechanisms have been put in place during project's preparation, appraisal and implementation guaranteeing ownership of the project activities by all stakeholders? • What partnerships with regional or local institutions have been developed during project's implementation? • What are the factors that could undermine sustainability and their mitigation measures? 	<p>stakeholders in different project phases Identify established partnerships Perceptions of factors that undermine sustainability Mitigation plan in place for risks to sustainability</p>	<p>National Records Service, PMO, NAO, GBOS, NAWEC, Ministry of Energy and Petroleum, and PPP unit staff</p>	
Performance of stakeholders	Draw up lessons to be learnt with regard to project preparation, implementation and management	<ul style="list-style-type: none"> • To what extent has the Ministry of Finance and Economic Affairs fulfilled its roles in project identification, appraisal, negotiation, implementation (M&E, financial management, procurement) and completion? • To what extent is reporting timely and considered informative by stakeholders? • Was the institutional framework for project coordination performant in giving opportunities for all concerned stakeholders to provide comments/feedback in planning, monitoring and evaluation? • To what extent has the World Bank fulfilled its roles in project identification, appraisal, negotiation, implementation and completion? • What are the key lessons and recommendations? 	<p>Role and efficiency of MoFEA and PCU M&E system and Fiduciary management put in place by the project Perceptions of stakeholders on reporting and implication in project planning, monitoring and evaluation Role and efficiency of World Bank</p>	<p>Coordinator, M&E, Procurement, and Financial Management Officers IFMIS Project Progress Reports Mission Aides Memoires Annual work plans Project Steering Committee (IRSC) meetings minutes Accountant General Department, Budget, PFM, Internal audit, National Records Service, PMO, NAO, GBOS, NAWEC, Ministry of Energy and Petroleum, and PPP unit staff</p>	<p>Key Informant interviews Literature review</p>

				CSOs Private sector	
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ANNEX 3: KEY INFORMANTS GUIDE

Annex 3.I: Accountant General Department, Budget, PFM, Internal audit, National Records Service, PMO, NAO, GBOS, NAWEC, PPP Directorate, Civil Society Organizations, Private Sector representatives

Relevance

- How is the IFMIS project objective aligned to the government national strategy, the Public Financial Management Reform Program objectives and the World Bank Group Partnership Strategy?
- To what extent is the intervention in line with the beneficiaries needs (Accountant General Department, Budget, PFM, Internal audit, National Records Service, PMO, NAO, GBOS, NAWEC, Ministry of Energy and Petroleum, and PPP unit) to meet the objectives of the project?
- Are the proposed solutions appropriate for the identified problems? Were there adjustments during project's implementation to ensure achievement of the project objectives?
- Are the interventions logical and their “strategic fit” in the desired causality chain?
- Are the chosen partnerships appropriate to deliver on the results?
- Is the funding approach appropriate for the intended results of the project?
- To what extent are the roles of MoFEA and World Bank clearly articulated in the project document?

Effectiveness

- What results have been achieved in terms of outcomes and outputs of the project compared to targets?
- Are the links between activities, outputs, and outcomes valid?
- What are the total number of beneficiaries disaggregated by sex compared to planned targets?
- To what extent the project has built capacity of Accountant General Department, Budget, PFM, Internal audit, National Records Service, PMO, NAO, GBOS, NAWEC, Ministry of Energy and Petroleum, and PPP unit?
- What are the felt most significant changes the project brought to Accountant General Department, Budget, PFM, Internal audit, National Records Service, PMO, NAO, GBOS, NAWEC, Ministry of Energy and Petroleum, and PPP unit?
- What project components or activities had the greatest effect on Accountant General Department, Budget, PFM, Internal audit, National Records Service, PMO, NAO, GBOS, NAWEC, Ministry of Energy and Petroleum, and PPP unit results?
- What are the main factors for success and failure of the PFM reform?
- What are the key lessons and recommendations?

Efficiency

- To what extent was the project implemented according to agreed timelines?
- To what extent did the Ministry of Finances consistently respect timing of effectiveness, fulfilment of first disbursement conditions, project's launching, disbursement, auditing and management?
- What bottlenecks were experienced (political, social, economic, capacity, bureaucracy of government and World Bank, etc)?
- What is the project implementation cost compared to the planned cost? Did reallocation of resources happen during project's implementation?
- Was the funding adequate to meet the needs of the beneficiaries?
- Did the benefits of the project exceed project cost?
- To what extent does the project institutional structure facilitate linkages with other support to Accountant General Department, Budget, PFM, Internal audit, National Records Service, PMO, NAO, GBOS, NAWEC, Ministry of Energy and Petroleum, and PPP unit?

Sustainability

- What mechanisms have been put in place ensuring continued financing of remaining activities or upcoming program of activities?
- What activities of the project supported institutional changes and strengthened capacities on public financial management? What measures were put in place ensuring their sustainability in the long term?
- What mechanisms have been put in place during project's preparation, appraisal and implementation guarantying ownership of the project activities by all stakeholders?
- What partnerships with regional or local institutions have been developed during project's implementation?
- What are the factors that could undermine sustainability and their mitigation measures?

Performance of stakeholders

- To what extent has the MoFEA fulfilled its roles in project identification, appraisal, negotiation, implementation (M&E, financial management, procurement) and completion?
- To what extent is reporting timely and considered informative by stakeholders?
- Was the institutional framework for project coordination performant in giving opportunities for all concerned stakeholders to provide comments/feedback in planning, monitoring and evaluation?
- To what extent has World Bank fulfilled its roles in project identification, appraisal, negotiation, implementation and completion?
- What are the main factors for success and failure of the PFM reform?

- What are the key lessons and recommendations?

Annex 3.2: Other Development Partners supporting PFM reforms, NAWEC, and PPP

Relevance

- What challenges did Accountant General Department, Budget Department, PFM unit, Internal audit Department, National Records Service, PMO, NAO, GBOS, NAWEC, Ministry of Energy and Petroleum, and PPP unit face in fulfilling their mandates?
- What was causing these challenges?
- What gaps still exist?

Effectiveness

- What results have been achieved in terms of outcomes and outputs of the project?
- To what extent the project has built capacity of Accountant General Department, Budget Department, PFM unit, Internal audit Department, National Records Service, PMO, NAO, GBOS, NAWEC, Ministry of Energy and Petroleum, and PPP unit?
- What are the felt most significant changes the project brought to Accountant General Department, Budget Department, PFM unit, Internal audit Department, National Records Service, PMO, NAO, GBOS, NAWEC, Ministry of Energy and Petroleum, and PPP unit?
- What project components or activities had the greatest effect on Accountant General Department, Budget Department, PFM unit, Internal audit Department, National Records Service, PMO, NAO, GBOS, NAWEC, Ministry of Energy and Petroleum, and PPP unit results?
- What are the main factors for success and failure of the PFM reform?
- What are the key lessons and recommendations?

Efficiency

- To what extent was the project implemented according to agreed timelines?
- What bottlenecks were experienced by the ministry of finances in project preparation and implementation (political, social, economic, capacity, bureaucracy of government and World Bank, etc)?
- Was the funding adequate to meet the needs of the beneficiaries?
- To what extent does the project institutional structure facilitate linkages with other support to Accountant General Department, Budget Department, PFM unit, Internal audit Department, National Records Service, PMO, NAO, GBOS, NAWEC, Ministry of Energy and Petroleum, and PPP unit?

Sustainability

- What mechanisms have been put in place ensuring continued financing of remaining activities or upcoming program of activities?

- What activities of the project supported institutional changes and strengthened capacities on public financial management? What measures were put in place ensuring their sustainability in the long term?
- What mechanisms have been put in place during project's preparation, appraisal and implementation guaranteeing ownership of the project activities by all stakeholders?
- What partnerships with regional or local institutions have been developed during project's implementation?
- What are the factors that could undermine sustainability and their mitigation measures?

Performance of stakeholders

- To what extent has the Ministry of Finance and Economic Affairs fulfilled its roles in project identification, appraisal, negotiation, implementation (M&E, financial management, procurement) and completion?
- To what extent is reporting timely and considered informative by stakeholders?
- Was the institutional framework for project coordination performant in giving opportunities for all concerned stakeholders to provide comments/feedback in planning, monitoring and evaluation?
- To what extent has World Bank fulfilled its roles in project identification, appraisal, negotiation, implementation and completion?
- What are the main factors for success and failure of the PFM reform?
- What are the key lessons and recommendation?

ANNEX 4: DISBURSEMENT RATE AS AT NOVEMBER 2020

DETAILS	ORIGINAL IFMIS		IFMIS - AF		IFMIS-AF II		CONSOLIDATED	
	AMOUNT	RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT	RATE
PROJECT VALUE	5,250,000.00		5,000,000.00		5,000,000.00		15,250,000.00	
2010 DISBURSEMENT	2,377,492.00	45.29					2,377,492.00	15.59
2011 DISBURSEMENT	3,857,159.00	73.47					3,857,159.00	25.29
2012 DISBURSEMENT	4,604,679.00	87.71					4,604,679.00	30.19
2013 DISBURSEMENT	5,388,983.00	102.65					5,388,983.00	35.34
2014 DISBURSEMENT			606,929.77	12.14			5,995,912.77	39.32
2015 DISBURSEMENT			1,427,767.64	28.56			6,816,750.64	44.70
2016 DISBURSEMENT			2,406,533.74	48.13	-		7,795,516.74	51.12
2017 DISBURSEMENT			2,716,741.88	54.33	884,745.13	17.69	8,990,470.01	58.95
2018 DISBURSEMENT			2,946,463.99	58.93	2,330,417.06	46.61	10,665,864.05	69.94
2019 DISBURSEMENT			4,023,495.15	80.47	3,768,371.24	75.37	13,180,849.39	86.43
2020 DISBURSEMENT (as at November 16)			4,782,175.15	95.64	4,804,972.68	96.10	14,976,130.83	98.20
REMARKS	Grant amount in XDR 3.5 million equivalent to US\$5.25 million) at approval date. At closure date XDR 3.5 million is equivalent to 5,394,936. Thus, total disbusrement US\$5,388,983 with US\$5,953.17 as cancelled. Efecctively, the there was an exchange gain - XDR appreciated against the USD		XDR3.4 million equivalent to USD5million at Project approval date. At as 2020 the USD appreciated against the XDR and thus less disbursement of USD than apparoval sum.					

