

**Implementation Status & Results**  
**Sierra Leone**  
**Integrated Public Financial Management Reform (P108069)**

Operation Name: Integrated Public Financial Management Reform (P108069) Project Stage: Implementation Seq.No: 5 Status: ARCHIVED Archive Date: 20-Aug-2011  
 Country: Sierra Leone Approval FY: 2009  
 Product Line: IBRD/IDA Region: AFRICA Lending Instrument: Technical Assistance Loan  
 Implementing Agency(ies): Ministry of Finance and Economic Development, Government of Sierra Leone

**Key Dates**

Board Approval Date	04-Jun-2009	Original Closing Date	31-Jul-2013	Planned Mid Term Review Date	01-Dec-2011	Last Archived ISR Date	20-Aug-2011
Effectiveness Date	15-Dec-2009	Revised Closing Date	31-Jul-2013	Actual Mid Term Review Date	29-Jun-2012		

**Project Development Objectives**

Project Development Objective (from Project Appraisal Document)

**The project development objective is to support Government of Sierra Leone in sustainably improving the credibility, control and transparency of fiscal and budget management.**

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

Yes  No

**Component(s)**

Component Name	Component Cost
Component 1 Strengthening Macroeconomic Coordination and Budget Management	2.15
Component 2 Reinforcing the Control System for Improved Service Delivery	3.04
Component 3 Strengthening Central Finance Functions	12.20
Component 4 Assisting Non-State Actors# Oversight	1.00
Component 5 Project Management	1.93

**Overall Ratings**

	Previous Rating	Current Rating
Progress towards achievement of PDO	Satisfactory	Satisfactory
Overall Implementation Progress (IP)	Satisfactory	Satisfactory
Overall Risk Rating		

**Implementation Status Overview**

The overall rating of the implementation status of the project is satisfactory. Four out of five components are rated satisfactory, namely: (a) - Strengthening Macro-fiscal Coordination

and Budget Management; (b) Reinforcing Key Aspects of the Control System to Support Improved Service Delivery; (c) Assisting Non-state Actors# Scrutiny; and (b) Project Coordination and Administration. One components is rated moderately satisfactory, namely: (a) Strengthening Central Finance Functions;

**Locations**

No Location data has been entered

**Results**

**Project Development Objective Indicators**

Indicator Name	Core	Unit of Measure		Baseline	Current	End Target
Variance in expenditure for the 20 largest budget heads	<input type="checkbox"/>	Percentage	Value	13.50	10.90	7.00
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments		The corresponding figure for PI-2 is 3.28%. However, the project indicator though related to PI-2 is the variance in the 20 largestbudget heads.	
The share of actual to budgeted spending on pro-poor spending priorities compared to the ratio of actual to budget expenditures for all other discretionary primary expenditures	<input type="checkbox"/>	Text	Value	Poverty actual/budget = 57.5% (148.9/258.9) Other actual/budget =69.0% (110.5/160.1)	Poverty actual/budget = 84.3% Other actual/budget = 76.5%	% to budget on HIPC/PRSP priorities > % to budget on other expenditures
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments			
Domestic expenditure arrears (total from all years) as % of total expenditure for year (excluding interest and donor-financed project expenditure)	<input type="checkbox"/>	Percentage	Value	9.40	3.00	6.00
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments			
Publication of financial and procurement documents (all six listed in PEFA indicator 10) through the Sierra Leone Gazette and MoFED#s website in accordance with requirements of GBAA and PPA.	<input type="checkbox"/>	Text	Value	Only budget documents, in-year execution reports, and resources available to primary service providers are published by due dates (total 3)	6 items	All financial and prouement documents (all six listed in PEFA indicator 10) now publised by on the relevant websites.
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments			
Timely audited Public Accounts with no material qualifications concerning basic control system failures.	<input type="checkbox"/>	Text	Value	Disclaimer of opinion on Accounts for 2002-06	Audit of 2010 financial statement completed by Auditor General. None of the reasons for qualification was as a result of basic control system failures	Opinion on 2010 with no more than 1 material qualification

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			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments			
Percentage of MDA contracts in compliance with provisions of the GoSL#s procurement legislation and regulations	<input type="checkbox"/>	Percentage	Value	49.00	91.30	95.00
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments			

**Intermediate Results Indicators**

Indicator Name	Core	Unit of Measure		Baseline	Current	End Target
Revised legal and institutional framework for debt management adopted by Cabinet	<input type="checkbox"/>	Text	Value	Relevant laws scattered, criteria and ceilings unclear, lack of integrated organization or systems, weak capacity	The new Public Debt Law was enacted in March 2011	A new act passed
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments			
Revised GBAA and FMR adopted and disseminated at all levels	<input type="checkbox"/>	Text	Value	The 2005 Government Budgeting and Accountability Act and Regulations need updating for the new business processes arising from IFMIS rollout and new foreign aid and commitment control procedures	Review process now at an advanced stage with wide sensitization of key government officials Consultant's report followed by key experts review on the Options and Issues Paper. The final report will be used for drafting.	Cabinet approval and enactment of Act; regulations reviewed
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments			
New LG Financial Administration Regulations and Accounting Manual Budgeting Guidelines adopted and disseminated	<input type="checkbox"/>	Text	Value	No Financial Administration Regulations in place to support the LGA 2004. No Accounting Manual in place for LCs	Review of LGA 2004 yet to be completed. FAR and Accounting manual to be undertaken during 2012.	Cabinet approval and enactment of FAR Finalized Accounting Manual to be widely circulated to all LCs
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments			
Procurement units in MDAs functional as per PPA and Regulations	<input type="checkbox"/>	Text	Value	Estimated 20 % of MDAs have dedicated procurement officers	96% of MDAs have dedicated Procurement Officers.	65% of MDAs have dedicated procurement officers
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments			

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Timely publication of comprehensive annual financial statements with reference to PEFA standards	<input type="checkbox"/>	Text	Value	Public Accounts omit Subvented Agencies expenditure (about 40% of total expenditure captured); incomplete fiscal/monetary reconciliation	58% of Project expenditure and 73% of Subvented Agencies expenditure were recorded in the system.	Submission of fiscal/monetary reconciliation of subvented agencies; (expenditure captured increase to 70%)
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments			
Own-operated personnel management system under HCA established at 3 MDAs within HRMO oversight framework following completion of verification exercise	<input type="checkbox"/>	Text	Value	All Personnel management under HCA operationally consolidated within HRMO	Personnel Management for HCA now established at Sierra Leone Police and Ministry of Defense.	Personnel Management under HCA established at three of Sierra Leone Police/ Ministry of Defense/ Ministry of Education, Youths and Sports
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments			
Internal Audit Units in at least 15 MDAs functioning as evidenced through quarterly reports copied to Director of Internal Audit MoFED, with evidence of follow-up	<input type="checkbox"/>	Text	Value	Only 7 effective internal audit units in MDAs; reports not effectively used by Vote Controllers	Quarterly and half-yearly internal audit reports submitted by 30 MDAs.	Quarterly reports in at least 15 MDA#s
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments			
Audit Committees functioning in 4 key MDAs as evidenced by minutes of quarterly meetings containing review of internal audit reports	<input type="checkbox"/>	Text	Value	Three audit committees (Defense, National Electoral Commission, Police) established but not functioning effectively	Audit Committees have been set up in 9 MDAs. Four (4) are fully functioning and submitting minutes of meetings held.	Audit Committee functioning in at least 4 key MDAs as evidenced by minutes of quarterly meetings held
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments			
Annual PETS Report published within six months of completion of survey; evidence of material response (service improvement) by relevant agencies: Proportion of essential drugs reaching Public Health U	<input type="checkbox"/>	Percentage	Value	75.70		95.00
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments		2011 PE survey exercise completed in second week of November. Analysis of data ongoing.	
Annual PETS Report published within six months of completion of survey; evidence of material response (service improvement) by relevant agencies: Proportion of teaching and learning materials reaching	<input type="checkbox"/>	Percentage	Value	85.00	90.90	93.00
			Date	08-May-2009	09-Dec-2011	31-Dec-2012
			Comments		Anallysis of data ongoing.	

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Annual PETS Report published within six months of completion of survey; evidence of material response (service improvement) by relevant agencies: Proportion of textbooks reaching primary schools	<input type="checkbox"/>	Percentage	Value	89.00	93.10	100.00
			Date	08-May-2009	09-Dec-2011	31-Dec-2012
			Comments			
Backlog of Auditor-General reports cleared	<input type="checkbox"/>	Text	Value	Delays in PAC review of audit reports (Review of Auditor General's reports for 2003 # 05)	Auditor General's report of 2008 already completed and report issued. PAC report on the audit of 2009 financial statements already reviewed and is now being finalized.	Completion of 2010 Auditor General's Report
			Date	08-May-2009	09-Dec-2011	31-Dec-2012
			Comments			
Percentage of budgeted expenditures executed online through IFMIS rolled out ministries	<input type="checkbox"/>	Text	Value	IFMIS online in AGD and 8 MDAs (62% of budgeted expenditure)	Contract discussions ongoing with IFMIS software providers to facilitate further rollouts. In the meantime, there is increased focus on refresher training for end users to acquaint them with the reporting and other functionalities of the IFMIS.	IFMIS online in AGD and to 16 MDAs (80% of budgeted expenditure)
			Date	08-May-2009	09-Dec-2011	31-Dec-2012
			Comments			
Timely publication of all MoFED statutory publications in MoFED website	<input type="checkbox"/>	Text	Value	Lack of GoSL ICT policy; lack of MoFED website; insufficient support for ICT across government	MoFED website fully operational. Documents as per PDO 4 (PEFA PI-10) posted on MoFED website or available through links to NPPA <a href="http://www.publicprocurement.gov.sl/">http://www.publicprocurement.gov.sl/</a> and Audit Service Sierra Leone's <a href="http://www.auditservice-sl.org/index.html">http://www.auditservice-sl.org/index.html</a> websites.	All documents as per PDO objective 4 available on website
			Date	08-May-2009	09-Dec-2011	31-Dec-2012
			Comments			
No of trained PFM officers in MDAs and MoFED	<input type="checkbox"/>	Text	Value	Insufficient trained PFM officers at technician or professional levels (estimated 34 technicians and professionals in December	Many trainings and short courses on various disciplines were organized for various PFM personnel during the year. Additional 38	At least 133 PFM officers in MDAs and MoFED

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				2008)	procurement and senior procurement officers trained. 136 IFMIS end users trained on the Expenditure and Purchasing Modules of the IFMIS.	
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments			
Salary Support for MOFED Civil Service Staff	<input type="checkbox"/>	Text	Value	Development partners funding consultants/LTAs performing key functions in MoFED	Consultant recruited to assist the Government in meeting the pre-conditioned outlined for effectiveness. Inception report already delivered by the consultant.	Project provides salary support according to the policy and implementation plan on a declining basis; no consultants in line positions
			Date	08-May-2009	09-Dec-2011	31-Dec-2012
			Comments			
Non-State Actors (NSA) active in the area of PFM monitoring and oversight	<input type="checkbox"/>	Text	Value	Lack of capacity and a forum for an institutionalized and systematic approach	Efforts being directed towards simplifying the 2012 budget through the publishing of a citizen's budget.	At least 10 NSA are able to access funds through submission of acceptable technical proposals At least 6 publications from NSAs uncompleted activities related to monitoring and oversight disseminated Two joint Forums organized with Government on PFM issues NSA produce analytic report on budget preparation process that highlights challenges and constraints
			Date	08-May-2009	09-Dec-2011	31-Dec-2012
			Comments			
Timely submission of financial reports	<input type="checkbox"/>	Text	Value	N.A.	Quarterly financial management reports submitted as required.	As required
			Date	08-May-2009	09-Dec-2011	31-Dec-2012
			Comments			

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Timely submission of audit reports	<input type="checkbox"/>	Text	Value	N.A.	Unqualified Audit Report issued of the audit of 2010 financial statements.	
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments			
Deviation in own source revenues	<input type="checkbox"/>	Text	Value	4%	33 % Percent in excess of budgeted revenue	< 2% shortfall
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments			
Number of MDAs with acceptable strategic plans developed within resource ceilings and reflected in budget bids	<input type="checkbox"/>	Number	Value	3.00	12.00	1.00
			Date	08-May-2009	09-Dec-2011	31-Dec-2012
			Comments			
Capture of aid flows in government financial reporting	<input type="checkbox"/>	Text	Value	Lack of agreed aid policy, including donor reporting; database under development;	Aid policy in operation. All projects requested to submit full details of budget s to MoFED. Regional training undertaken on the development assistance database (DAD).	Database used to check comprehensiveness of budget and accounts
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments			
Appropriations backed by quarterly allocations (restricted to non-salary recurrent): Health	<input type="checkbox"/>	Percentage	Value	84.30	97.40	100.00
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments			
Appropriations backed by quarterly allocations (restricted to non-salary recurrent): Agriculture	<input type="checkbox"/>	Percentage	Value	100.30	96.20	100.00
			Date	08-May-2009	09-Dec-2011	31-Dec-2012
			Comments			
Appropriations backed by quarterly allocations (restricted to non-salary recurrent): Grants to LCs	<input type="checkbox"/>	Percentage	Value	78.90	90.10	97.00
			Date	08-May-2009	09-Dec-2011	31-Dec-2012
			Comments			
Quarterly allocations backed by approved commitments (restricted to non-salary recurrent): Health	<input type="checkbox"/>	Percentage	Value	85.50	87.50	96.00
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments			

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Quarterly allocations backed by approved commitments (restricted to non-salary recurrent): Agriculture	<input type="checkbox"/>	Percentage	Value	94.20	89.40	99.00
			Date	08-May-2009	09-Dec-2011	31-Dec-2012
			Comments			
Quarterly allocations backed by approved commitments (restricted to non-salary recurrent): Grants to LCs	<input type="checkbox"/>	Percentage	Value	95.30	107.70	100.00
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments			
Approved Commitments/MTEF/PETS form 2 backed by payments (restricted to non-salary recurrent): Health	<input type="checkbox"/>	Percentage	Value	94.00	92.50	99.00
			Date	08-May-2009	09-Dec-2011	31-Dec-2012
			Comments			
Approved Commitments/MTEF/PETS form 2 backed by payments (restricted to non-salary recurrent): Agriculture	<input type="checkbox"/>	Percentage	Value	98.80	96.20	100.00
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments			
Approved Commitments/MTEF/PETS form 2 backed by payments (restricted to non-salary recurrent): Grants to LCs	<input type="checkbox"/>	Percentage	Value	98.90	90.10	100.00
			Date	08-May-2009	09-Dec-2011	31-Dec-2012
			Comments			
New/additional payment arrears (Outstanding Commitments) during the year as a percentage of total primary expenditures (%)	<input type="checkbox"/>	Percentage	Value	1.90	0.00	0.70
			Date	08-May-2009	09-Dec-2011	31-Jul-2013
			Comments		Data not available. It will be provided by March 15	

**Data on Financial Performance (as of 19-Jan-2012)**

**Financial Agreement(s) Key Dates**

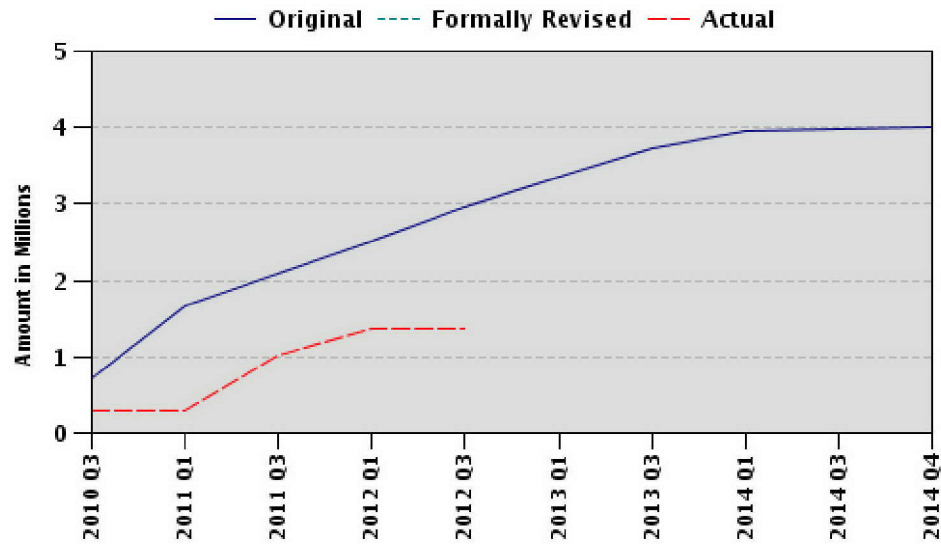
Project	Loan No.	Status	Approval Date	Signing Date	Effectiveness Date	Closing Date
P108069	IDA-H4930	Effective	04-Jun-2009	19-Oct-2009	15-Dec-2009	31-Jul-2013

**Disbursements (in Millions)**

Project	Loan No.	Status	Currency	Original	Revised	Cancelled	Disbursed	Undisbursed	% Disbursed
P108069	IDA-H4930	Effective	USD	4.00	4.00	0.00	1.38	2.78	34.00

**Disbursement Graph**





**Key Decisions Regarding Implementation**

As agreed in the last ISM, the IPFMRP moved away from the PIU model to pilot the mainstreaming/integration of project management fiduciary systems into government. Thus, internal arrangement was done and the integration of procurement and financial functions is now working more efficiently.

Unfortunately, the disbursement conditions for sub-component 3.4 continue to be an outstanding issue. As such, IDA and the MDTF partners have agreed to cancel the resources under this sub-component if significant progress is not made by January, 15, 2011. This date was originally agreed during the wrap up meeting and since that time the government has informed that the financial and implementation plan will be shared with the Bank soon as it was received by the consultant. Lastly, the mission was not provided by GoSL with the updated status of the indicator for domestic expenditure arrears (total form all years) as % of total expenditures for the year (excluding interest and donor-financed project expenditure). GoSL has been advised to submit this information immediately.

**Restructuring History**

There has been no restructuring to date.

**Related Projects**

There are no related projects.