Implementation Status & Results
Liberia
LR-Public Financial Management - IFMIS (P109775)

Country: Liberia  Approval FY: 2009
Product Line: Recipient Executed Activities  Region: AFRICA  Lending Instrument: Emergency Recovery Loan
Implementing Agency(ies):

Key Dates
- Board Approval Date: 02-Feb-2009
- Original Closing Date: 01-Feb-2012
- Planned Mid Term Review Date: 28-Feb-2011
- Last Archived ISR Date: 09-Jul-2011
- Effectiveness Date: 20-Mar-2009
- Revised Closing Date: 31-May-2012
- Actual Mid Term Review Date: 20-May-2011

Effectiveness Date
- Revised Closing Date: 31-May-2012
- Actual Mid Term Review Date: 20-May-2011

Project Development Objectives
Project Development Objective (from Project Appraisal Document)
'to improve the efficiency of the Government’s accounting system through the provision and installation of a computerized financial management information system in the Ministry of Finance and through strengthening manual accounting systems in line ministries and counties’

Has the Project Development Objective been changed since Board Approval of the Project?
☐ Yes  ☐ No

Component(s)

Component Name | Component Cost
--- | ---
Provision of an IFMIS | 3600000.00
Upgrade of Manual Accounting System | 100000.00

Overall Ratings

<table>
<thead>
<tr>
<th>Rating Parameter</th>
<th>Previous Rating</th>
<th>Current Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>Progress towards achievement of PDO</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>Overall Implementation Progress (IP)</td>
<td>Satisfactory</td>
<td>Satisfactory</td>
</tr>
<tr>
<td>Overall Risk Rating</td>
<td>Substantial</td>
<td>Substantial</td>
</tr>
</tbody>
</table>

Implementation Status Overview
The objective of the project is: to improve the efficiency of the Government's accounting system through the provision and installation of a computerized financial management information system in the Ministry of Finance and through strengthening manual accounting systems in line ministries and counties. The project closed on May 31, 2012. Overall, the project development objectives have been achieved. The Free Balance core budget and treasury applications went live in July 2012. This has enabled the following envisaged outcomes to be achieved: (i) fully operational, modern computerized accounting system in the Ministry of Finance that is capable of producing complete, accurate, and reliable financial statements for the GoL and (ii) smooth budget execution through improved systems for budget allotment, commitment control, procurement, cash planning, and reporting. Although the third outcome, better management of human resources, has not been fully achieved as of the project close date, substantial progress has been made towards the
development of the HRMIS module that is expected to be completed by December 31, 2012. With over 24 of 29 M&As personnel records cleaned and biometrically verified, the GoL agreed to a phased implementation of GoL payroll processing. Through an incremental enrollment approach, the government will run the payroll of all its 42,000 plus employees in IFMIS by June 30, 2012, whilst the data cleaning continues until December 2012 to allow the full implementation of the HRMIS module.

Moreover, although not originally conceived under the project, the GoL has made significant progress during project life towards a roll-out the IFMIS system to nine M&As by July 1, 2012. Lastly, a fully functioning data center with a common ICT platform has been developed to support the IFMIS application and other ICT needs of the GoL within the Ministry of Finance.

Locations
No Location data has been entered

Results

<table>
<thead>
<tr>
<th>Project Development Objective Indicators</th>
<th>Core</th>
<th>Unit of Measure</th>
<th>Baseline</th>
<th>Current</th>
<th>End Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reduction in number of days taken to process payment vouchers.</td>
<td>Number</td>
<td>Value</td>
<td>14.00</td>
<td>4.00</td>
<td>4.00</td>
</tr>
<tr>
<td>Date</td>
<td>31-Dec-2009</td>
<td>20-May-2011</td>
<td>31-Jan-2012</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Comments</td>
<td>Number of Days</td>
<td>Number of days</td>
<td>No of Days</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Improvement in the effectiveness of payroll controls, as measured by PEFA indicator 18.</td>
<td>Text</td>
<td>Value</td>
<td>PEFA PI-18 Score 'D+'</td>
<td>PEFA PI-18 Score 'D+'</td>
<td>PEFA PI-18 Score C+</td>
</tr>
<tr>
<td>Date</td>
<td>31-Dec-2009</td>
<td>20-May-2011</td>
<td>31-Jan-2012</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Comments</td>
<td>PEFA PI-18 Score 'D'</td>
<td>PEFA PI-18 Score 'C'</td>
<td>PEFA PI-18 Score C+</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Regularity and timeliness of account reconciliations improved.</td>
<td>Number</td>
<td>Value</td>
<td>25.00</td>
<td>5.00</td>
<td>5.00</td>
</tr>
<tr>
<td>Date</td>
<td>31-Dec-2009</td>
<td>31-May-2011</td>
<td>31-May-2012</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Comments</td>
<td>Days</td>
<td>Bank reconciliation for all centrally managed bank accounts take place at the end of the each month. System generated reports are run within 5 days.</td>
<td>Days</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Improvement in quality of in-year budget reports as measured by PEFA indicator 24.</td>
<td>Text</td>
<td>Value</td>
<td>PEFA PI-24 Score 'C'</td>
<td>PEFA PI-24 Score 'D+'</td>
<td>PEFA PI-24 Score 'B'</td>
</tr>
<tr>
<td>Date</td>
<td>31-Dec-2009</td>
<td>31-May-2012</td>
<td>31-May-2012</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Comments</td>
<td>PEFA PI-24 Score 'C'</td>
<td>Improved quality and coverage of in-year budget information will depend on effective use of IFMIS for financial recording and reporting, and effective bank reconciliation under IFMIS. The in-year budget reports for FY2010/11 were compiled</td>
<td>PEFA PI-24 Score 'B'</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Reduction in number of months taken from close of the fiscal year to submit external audit reports to the legislature.

<table>
<thead>
<tr>
<th>Months</th>
<th>Value</th>
<th>Date</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00</td>
<td>31-Dec-2009</td>
<td></td>
</tr>
<tr>
<td></td>
<td>18.00</td>
<td>31-May-2012</td>
<td></td>
</tr>
<tr>
<td></td>
<td>12.00</td>
<td>31-May-2012</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Comments</th>
<th>Value</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>No reports submitted</td>
<td>IFMIS went live in July 2011. The first full year of the systems operation will be June 30, 2012. First final account from the system is yet to be prepared.</td>
<td>Reports to be submitted within 6-12 months of FY end.</td>
</tr>
</tbody>
</table>

**Intermediate Results Indicators**

<table>
<thead>
<tr>
<th>Indicator Name</th>
<th>Core</th>
<th>Unit of Measure</th>
<th>Baseline</th>
<th>Current</th>
<th>End Target</th>
<th>Date</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of departments/units where IFMIS is operational.</td>
<td></td>
<td>Number</td>
<td>0.00</td>
<td>2.00</td>
<td>3.00</td>
<td>31-Dec-2009</td>
<td>IFMIS Roll out to Departments and Units</td>
</tr>
<tr>
<td>In-year reports are generated using IFMIS and published.</td>
<td></td>
<td>Text</td>
<td>0</td>
<td>10</td>
<td>10</td>
<td>31-Dec-2009</td>
<td>Report generation is manual but publication not regular</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Comments</th>
<th>Value</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>IFMIS Roll out to Departments and Units</td>
<td>IFMIS is live at the CAGD and Budget Department in MoF. HRMIS is active, not comprehensively, at CSA.</td>
<td>IFMIS Roll out to Departments and Units</td>
</tr>
<tr>
<td>Reports generated by the IFMIS and published within 10 days of month-end.</td>
<td>Reports generated through interim IT system but publication remains irregular. Some reports generated include monthly budget performance reports generated from IFMIS and shared with M&amp;As, Consolidated quarterly financial reports. Information is generated from the TAS (for revenues), IFMIS (for expenditures on goods and Services excluding Liberian dollar payroll) and GAPs (for Liberian dollar payroll).</td>
<td>Reports generated through interim IT system but publication remains irregular. Some reports generated include monthly budget performance reports generated from IFMIS and shared with M&amp;As, Consolidated quarterly financial reports. Information is generated from the TAS (for revenues), IFMIS (for expenditures on goods and Services excluding Liberian dollar payroll) and GAPs (for Liberian dollar payroll).</td>
</tr>
</tbody>
</table>
Percentage of civil servants registered in the HRMIS | Percentage | Value | Date | Comments
---|---|---|---|---
| | 0.00 | 80.00 | 20-May-2011 | HRMIS only beginning to function.
| | 0.00 | 75.00 | 31-Jan-2012 | Full productivity of HRMIS as IFMIS module

Number of days taken to process payment vouchers | Days | Value | Date | Comments
---|---|---|---|---
| | 14.00 | 4.00 | 31-May-2012 | Number of days taken to process payment vouchers
| | 14.00 | 4.00 | 31-May-2012 | Number of days taken to process payment vouchers

% of spending units that are using the new and simplified accounting manual | Percentage | Value | Date | Comments
---|---|---|---|---
| | 0.00 | 90.00 | 31-May-2012 | Number of days taken to process payment vouchers
| | 0.00 | 90.00 | 31-May-2012 | Number of days taken to process payment vouchers

% of spending units where improved cash books are in use | Percentage | Value | Date | Comments
---|---|---|---|---
| | 0.00 | 100.00 | 31-May-2012 | Centralized cash management and systems based cash book covering all GoL consolidated fund transactions.
| | 0.00 | 90.00 | 31-May-2012 | Spending units have complete knowledge and control of their cash situation through improved book keeping.

Data on Financial Performance (as of 13-Jun-2012)

Financial Agreement(s) Key Dates

<table>
<thead>
<tr>
<th>Project</th>
<th>Ln/Cr/Tf</th>
<th>Status</th>
<th>Approval Date</th>
<th>Signing Date</th>
<th>Effectiveness Date</th>
<th>Original Closing Date</th>
<th>Revised Closing Date</th>
</tr>
</thead>
</table>

Disbursements (in Millions)

<table>
<thead>
<tr>
<th>Project</th>
<th>Ln/Cr/Tf</th>
<th>Status</th>
<th>Currency</th>
<th>Original</th>
<th>Revised</th>
<th>Cancelled</th>
<th>Disbursed</th>
<th>Undisbursed</th>
<th>% Disbursed</th>
</tr>
</thead>
<tbody>
<tr>
<td>P109775</td>
<td>TF-93735</td>
<td>Closed</td>
<td>USD</td>
<td>3.70</td>
<td>3.70</td>
<td>0.00</td>
<td>3.42</td>
<td>0.28</td>
<td>92.00</td>
</tr>
</tbody>
</table>

Disbursement Graph
Key Decisions Regarding Implementation
No comments entered.

Restructuring History
Level two Approved on 19-Jan-2012, Level two Approved on 30-Mar-2012

Related Projects
There are no related projects.