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IMPLEMENTATION COMPLETION AND RESULTS REPORT

TF018055

ON A

SMALL GRANT

IN THE AMOUNT OF USD0.85 MILLION EQUIVALENT

TO THE

Republic of Ghana

FOR

MAKING THE BUDGET WORK FOR GHANA (P150856)

July 31, 2019

Governance Global Practice

Africa Region

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ABBREVIATIONS AND ACRONYMS

CHIPS	Community Health Planning Services
CPS	Country Partnership Strategy
CSOs	Civil Society Organizations
DAs	District Assemblies
CHPS	Community-based Health Planning and Services
DACF	District Assembly Common Fund
DCMC	District Citizens Monitoring Committees
FM	Financial Management
GAS	Ghana Audit Service
GoG	Government of Ghana
GPR	Grant Progress Report
GPSA	Global Partnership for Social Accountability
ICT	Information Communication Technology
ISR	Implementation Status Results Report
IFMIS	Integrated Financial Management Information System
LMIC	Lower Middle-Income Country
M&E	Monitoring and Evaluation
MTEF	Medium Term Expenditure Framework
MDAs	Ministries, Departments and Agencies
MMDAs	Municipal and Ministry District Assemblies
MoF	Ministry of Finance
MOU	Memorandum of Understanding
MTR	Mid-Term Review
PDO	Project Development Objective
PETs	Public Tracking Expenditure Surveys
PFM	Public Finance Management
PME	Participatory Monitoring and Evaluation
RCCs	Regional Coordinating Councils
PMT	Project Management Team
RETF	Recipient Executed Trust Fund
SA	Social Accountability
ToT	Trainer of Trainers

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**DATA SHEET****BASIC INFORMATION****Product Information**

Project ID	Project Name
P150856	Making the Budget Work for Ghana
Country	Financing Instrument
Ghana	Investment Project Financing
Original EA Category	Revised EA Category
Not Required (C)	Not Required (C)

Organizations

Borrower	Implementing Agency
Republic of Ghana	SEND GHANA

Project Development Objective (PDO)

Original PDO

The overall project development objective is to improve access and quality of services in priority programs in the health and education sectors in approximately 30 districts in Ghana by strengthening accountability and transparency in the budget process by 2018.

FINANCING

	Original Amount (US\$)	Revised Amount (US\$)	Actual Disbursed (US\$)
Donor Financing			
TF-18055	850,000	850,000	829,799
Total	850,000	850,000	829,799
Total Project Cost	850,000	850,000	829,799

**KEY DATES**

Approval	Effectiveness	Original Closing	Actual Closing
22-Oct-2014	04-Nov-2014	04-Nov-2018	31-Jan-2019

RESTRUCTURING AND/OR ADDITIONAL FINANCING

Date(s)	Amount Disbursed (US\$M)	Key Revisions
29-Oct-2018	0.85	Change in Results Framework Change in Loan Closing Date(s)

KEY RATINGS

Outcome	Bank Performance	M&E Quality
Moderately Satisfactory	Moderately Satisfactory	Modest

RATINGS OF PROJECT PERFORMANCE IN ISRs

No.	Date ISR Archived	DO Rating	IP Rating	Actual Disbursements (US\$M)
01	12-Dec-2016	Satisfactory	Satisfactory	0.50
02	06-Feb-2018	Satisfactory	Satisfactory	0.85

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The World Bank

Making the Budget Work for Ghana (P150856)



I. PROJECT CONTEXT AND DEVELOPMENT OBJECTIVES

Context at Appraisal

1. Ghana has experienced two decades of strong and sustained economic growth. The average Gross Domestic Product (GDP) growth rate from 2001 to 2008 was a robust 5.6 percent and has translated into substantial poverty reduction—the national poverty rate fell from 52 percent in 1992 to 29 percent in 2006. Conservative simulations based on observed patterns of sectoral GDP growth suggest that the share of the population in poverty may have decreased from 29 percent in 2006 to 23.6 percent nationally by 2012. Despite this progress, there are various challenges undermining economic management in Ghana. One of the most important risks is macroeconomic imbalances, stemming from both the low level of international reserves and the continuing fast pace of public debt accumulation. This macroeconomic instability compromises the capacity to deliver basic services, affects the poor who are the least able to hedge against adverse impacts, and undermines investment and growth. Against this backdrop, Ghana has seen its fiscal position deteriorate because of a growing current account deficit.
2. Ghana is a relatively good performer in both economic and political terms. The country has now managed two democratic transitions successfully with its most recent election in 2012, which according to national and international observers, was well managed and free of significant disruptions. Ghana has discovered new reserves of oil and gas and recently attained Lower Middle-Income Country (LMIC) status according to the World Bank per-capita threshold for classification. Notwithstanding its sustained progress, Ghana's governance building blocks continue to be weak and the capacity of its public administration is well below the average of other LMICs.
3. A series of recent reports and political economy analyses identify an entrenched culture of political patronage and top-down socio-political structures in Ghana, a highly centralized system of Government, limited public administration capacity, weak systems of formal and informal checks and balances, and a cycle of over-spending around electoral periods. Moreover, while anti-corruption legal frameworks exist, their implementation and enforcement are weak. Access to Government information, particularly disaggregated expenditure, is limited. Parliament has since approved a right to information bill in May 2019. Budget data is highly aggregated despite quarterly publication of budget execution reports. In addition, according the Open Budget Index 2014, Ghana only scores 50 out of 100 in budget transparency, 8 out of 100 on access to information on the Global Integrity Index, and a 2.48 (out of a total of 4) on the Sustainable Media Index, largely due to the poor quality of press coverage in the country.
4. In terms of Ghana's Public financial Management (PFM) systems, there have been serious concerns regarding the deterioration of budget credibility, the build-up of expenditure arrears, and compliance with expenditure controls. These PFM shortcomings have been mainly driven by the poor record in attaining desired PFM reforms outcomes, such as: a well-functioning Medium-Term Expenditure Framework (MTEF), an Integrated Financial Management Information System (IFMIS), and greater coordination in the management



and use of resource flows to Ministries, Departments, and Agencies, and District level organizations. The lack of progress in this area has resulted in substantial lags in service delivery quality and provision to the poorest sectors in the country, particularly in the delivery of health and education services at the district level.

5. The relationship between Government and civil society has undertaken a series of positive transformations with the enactment of a new constitution in 1992. During this period, Civil Society Organizations (CSOs) have evolved from having minimal involvement to becoming active players at various stages of the policy-making cycle. At the same time, the Government of Ghana has demonstrated an increased willingness to engage with citizens and foster partnerships with them, as reflected in the emerging collaborative arrangements between local authorities and CSOs to tackle development problems at the local level. The promotion of the civil society space has been made possible due to the Government's proactive stance to facilitate spaces for public participation and support CSO engagement in public policy-making processes. This progress has been coupled by CSOs' improved capacity to organize, mobilize, and articulate goals and strategies to influence public policy-making. However, despite improvements in Government-CSO relationships, the implementation of more formal and institutionalized citizen engagement mechanisms at the policy-level has not yet materialized.

6. In the last decades, the Government of Ghana (GoG) has embarked on a renewed commitment to implement far-reaching decentralization reforms, as demonstrated by the enactment of the 1993 Local Governance Law and the 2010 Decentralization Policy Framework. The main objective behind these policies is to devolve decision-making to local authorities and to improve the accountability and effectiveness of basic service delivery. However, the newly delegated authority and resources acquired by decentralized institutions has raised serious concerns due to weak financial accounting and reporting mechanisms, as well as lack of robust upward and downward social accountability channels. These challenges are further aggravated by the multiplicity of decentralization laws and regulations, and the emergence of divergent and often incompatible practices at the local level, resulting in serious differences between GoG's plans and actions at the local level.

7. The implications of decentralization reforms have had a direct impact on District Assemblies (DAs), the highest political authority at the district level and one of the main institutional bodies benefiting from the project intervention. DAs have the power to set and collect local revenues, but they are highly dependent on transfers from the central Government, the most important of which is the District Assemblies' Common Fund. This dependency on funding from the central Government translates into a limited ability of DAs to set their local expenditure priorities. DAs must submit their annual budgets to the Ministry of Finance (MoF) for approval. This has resulted in an unpredictable flow of resources, which makes it difficult for local Governments to respond to the needs of citizens and undermines citizen participation opportunities that exist in the planning and budgeting process. The institutional arrangements in policy-making are similar. Even though DAs are responsible for the provision of basic education and public health services, the central Government retains control over setting health and education policy. This institutional arrangement results in poor service delivery and a mismatch between policies, expenditures and outcomes at the local level.

8. As more powers and resources are being decentralized, ensuring that local Governments are being held accountable to central Government as well as to their citizens becomes increasingly important. Linkages



between citizens and their assemblies are currently weak, but they are critical to support this process and help strengthen the capacity of local Government to design and manage local development interventions. Financial accounting and reporting systems need to be strengthened. While the Ghana Audit Service (GAS) carries out external audits of local Governments, the quality and timeliness of such audits and the extent of follow-up of audit recommendations need to be improved.

9. More specifically, in the context of service provision in the education and health sector, the decentralization and efficient management of resources face substantial challenges. Despite channeling 23.2 percent of Government expenditures to the education sector in 2010, the education financing system in Ghana is severely fragmented, resulting in the inadequate provision of education services. This contributes to poor learning outcomes and low enrollment rates that disproportionately affect the poorest households. In the health sector, the Government has enacted a significant number of legislations and reforms to move towards universal health insurance policy. Ghana is one of the few countries in the African continent to move in this direction and to publicly fund health services for the poor. However, the process towards universal healthcare has been fraught with difficulties due to poor coordination among various institutions and the lack of control of budgets and expenditures by DAs. Resources tend to be earmarked or executed at the central level, leaving no discretion at the local level. Inadequate financial resources and delays in budgetary allocations have hampered service delivery and the expansion of health infrastructure. Under this trajectory, Ghana is unlikely to meet the Millennium Development Goal (MDG) targets for child and maternal mortality.

10. Given the institutional and sectorial context in Ghana, Regional Coordinating Councils (RCCs) and specially targeted DAs would benefit from direct citizen feedback and budget monitoring information. This information will allow them to comply with fiscal decentralization requirement through increased engagement with civil society actors, and be able to influence budget allocation, using an evidence-based approach, in subsequent years. The project will also contribute to strengthen the planning, monitoring and evaluation systems of the ministries of Finance, Health, Education; and the oversight capacity of relevant parliamentary sub-committees,

11. The overall PDO was to improve access and quality of services in priority programs in the health and education sectors in 30 districts in Ghana by strengthening accountability and transparency in the budget process by 2018.

Key Expected Outcomes and Outcome Indicators

12. The PDO was not revised. However, some of the indicators were revised. The revised Results Framework did not provide enough data on the outcome but the Ministry of Education has a wealth of information in a database (Education Management Information System, EMIS). Data from EMIS has been used to assess the outcomes.

13. Unpacking the PDO statement, four key outcomes are identified with key PDO indicators in the results framework to assess the achievement as follows:

Table . Quality and Access to Education

MMDA	Mathematics % Pass	English % Pass	Science % Pass	Enrollment rate



	2014	2018	2014	2018	2014	2018	2014	2018
Adentan	67.3	84.0	90.0	96.1	74.3	84.6	122.1	142.9
Ashiaman	71.7	90.4	80.6	95.9	74.6	90.6	43.3	58.7
Ga East	67.4	84.4	85.6	94.4	76.1	89.1	60.8	76.1
Ga South	81.1	86.9	87.5	91.6	81.9	84.7	30.8	33.3
Ada East	41.0	44.9	58.1	77.3	43.3	64.0	39.3	44.2
Shai-Osudoku	29.0	43.2	54.5	70.8	43.1	52.3	65.2	72.4
Accra Metro (Ablekuma South Sub-metro)	70.7	81.4	82.0	91.2	74.6	82.4	43.3	38.8
Jirapa	34.8	46.4	29.0	31.4	42.6	46.4	33.7	33.6
Sissala East	36.6	54.4	55.2	61.5	49.9	58.5	42.5	47.8
Sissala West	25.8	49.1	20.4	46.3	31.8	49.2	61.9	51.9
Lambussie Karni	27.3	39.0	31.1	43.0	27.7	47.2	57.4	41.8
Wa East	51.0	99.4	41.2	88.1	58.1	96.7	25.4	30.4
Wa West	46.9	44.1	32.3	39.3	50.0	46.1	40.3	36.7
Wa Municipal	47.3	66.0	46.9	66.0	57.2	62.9	90.1	85.3
Tolon	43.5	90.6	31.9	83.0	33.3	89.8	58.0	53.7
East Gonja	18.7	88.5	23.8	65.8	23.8	73.6	23.2	20.8
West Gonja	23.8	38.2	27.8	49.1	24.9	35.1	60.9	46.4
Yendi	58.5	74.3	52.7	62.6	44.6	70.2	51.4	59.7
Tamale Metro	33.9	48.6	44.8	61.3	40.5	51.5	76.4	74.4
West Mamprusi,	71.8	98.5	61.5	91.1	46.7	98.7	47.0	52.9
Saboba	40.6	49.1	20.9	43.8	34.9	51.9	48.3	43.3
Savelugu	17.5	56.4	12.8	31.9	14.2	43.7	52.3	71.8
Nanumba North	82.4	98.1	91.3	74.6	85.3	88.7	44.6	47.3
Garu	49.4	57.8	37.0	53.4	41.9	52.1	43.2	36.7
Bawku MA	36.2	41.1	30.3	56.9	41.2	44.6	45.9	50.0
Talensi	40.8	52.0	30.1	34.4	47.6	35.6	31.2	29.5
Bolgatanga	30.6	47.9	43.5	62.0	42.4	56.4	50.0	58.9
Bongo	24.3	64.3	31.3	52.9	40.6	53.4	49.6	48.4
Builsa North	20.8	80.5	26.9	56.4	28.0	49.1	36.7	44.6
Kassena Nankana MA	32.5	63.4	37.5	59.0	53.1	60.2	18.0	59.4

Source: Ministry of Education, Ghana Education Management Information System (EMIS) 2017/18 Report

Outcome 1: Improving access to services in priority programs in the education sector in 30 districts



Data from EMIS indicate that access increased over the years since the project was launched in 2014. Table 1 shows that enrollment in the 30 districts increased on average from 49.76 percent in 2013 to 53.06 percent in 2018.

Outcome 2: Improving quality of services in priority programs in the education sector in 30 districts

Quality of priority programs in education (Mathematics, English and Science) improved overall in the 30 districts.

Outcome 3: Improving access to services in priority programs in the health sector in 30 districts

Outcome 4: Improving quality of services in priority programs in the health sector in 30 districts

Main Beneficiaries:

14. The Project's direct beneficiaries include:

- All children of school-going age, women and children under-five, and persons with disabilities in approximately 30 districts in the Northern, Upper East, Upper West, and Greater Accra regions.

15. The Project's indirect beneficiaries include:

- All Ghanaian citizens and civil society organizations that may benefit from the information and knowledge generated by the Project, within and outside the targeted regions. The Project expects to design and implement a communication strategy (engage journalists and community radio stations) to disseminate relevant information and thus reach out to Ghanaian citizens and other critical groups to enhance citizens' "political awareness."
- Municipal and Ministry Assembly (MMDAs) which will increase their capacity to comply with the fiscal decentralization requirements, through increased engagement with civil society actors as stated in the Decentralization Action Plan.



Components

The project components as approved are presented in Table 1.

Table 1: Project Components

Project Component	Original Cost US\$	% of Cost	Final Cost US\$	% of Cost
1. Establishing enabling environment for CSOs/Government constructive engagement for Social Accountability in Ghana	321,647.00	37.8	311,000.00	37.5
2. Where does the money go? - Integrating budget monitoring with service delivery outcomes	365,433.00	43.0	363,000.00	43.8
3. Project Management and Knowledge & Learning	162,920.00	19.2	155,000.00	18.7
Total Original Cost	850,000.00		830,000.00	

A Balance of US\$20,000 remained undisbursed in the Designated Account. The client has since been asked to return the unused funds.

Details of the project component are as follows:

Component 1: Establishing Enabling Environment for Social Accountability in Ghana

16. This component was aimed at creating the enabling environment for an effective and sustained CSO and Government engagement towards solving the identified governance challenges and achieving the proposed PDO. Activities financed under the project included the: (i) Renew/sign “Partnership Arrangements and Memorandum of Understanding (MOUs)” with relevant Government agencies, (ii) Strengthen the network management and institutional capacity of PME network members (30 focal NGOs) to lead and implement the project, (iii) Carry out capacity building activities on budget analysis, monitoring and advocacy, as well as on other relevant social accountability tools.

Component 2: Where does the money go? - Integrating budget monitoring with service delivery outcomes

17. The objective of this component was to generate information – both through secondary data analysis and primary data collection – for government agencies on budgetary allocations and expenditures for education and health programs “vis a vis” service delivery outcomes in the 30 targeted districts. Citizen feedback was used to complement data collected on service delivery outcomes (through surveys administered on direct beneficiaries). Proposed activities under this component were to support the implementation of SEND-Ghana’s PME action-oriented framework and its four inter-linked stages. This included:



(i) Budget Policy Literacy: Support to enhance understanding of CSOs and citizens on budget processes and relevant laws and regulation in Ghana, including through: (i) organizing budget literacy campaigns in targeted communities; (ii) conducting educational sessions on budget issues on community radio stations; (iii) conducting annual budget analyses and publishing policy briefs on budgetary allocations to improve development outcomes in health and education sector; (iv) carrying out Training activities to use information and communication technologies (ICTs) to collect and understand budgetary data; (v) creating an online social accountability platform to collect citizen feedback on the budget process and service delivery, and marketing such platform to the public.

(ii) Participatory Budget Monitoring: Promote CSO and citizen engagement in monitoring budget allocations and funded services, by: (i) conducting participatory budget monitoring exercises in targeted districts; (ii) deploying social audit tools (e.g., community score cards) to assess the quality and delivery of health and education services; and (iii) designing and implementing a communication strategy to disseminate findings, with the aim of ensuring corrective actions.

(iii) Policy Advocacy: Support efforts to influence Ghana's budget planning processes at the district and national levels, by: (i) developing annual "citizen budgets" in health and education sector, including consolidation and dissemination; (ii) supporting activities of CSOs to influence budget allocations; (iii) organizing multi-stakeholder dialogues to act on findings on the budget planning process.

(iv) Strengthening Budget Monitoring: Support to encourage improvements in monitoring and evaluation (M&E) public budgets, by: (i) holding multi-stakeholder dialogues with the selected public entities to share evidence-based information to complement their M&E systems; (ii) establishing a Project steering committee represented by the Member Country's selected ministries to promote ownership and collaboration during Project implementation; (iii) holding sessions of such committee to discuss Project progress including integration of collected data into existing management information systems (MIS) and M&E systems of selected public entities.

(v) Leveraging Media Support: Provide technical assistance to engage media outlets to help achieve Project objectives, by: (i) organizing media discussions on the executive budget proposals for health and education sector; and (ii) engaging with print, radio, and television outlets to disseminate information and findings.

Component 3: Project Management and Knowledge & Learning

18. The objective of this component was to strengthen SEND-Ghana's capacity to manage the project and ensure that mechanisms for learning and sharing are developed throughout the project, and that relevant processes and methodologies are captured, and tacit knowledge codified. The objective on the latter was to capture knowledge that will support both the scale-up of the project in other sectors and stimulate similar social accountability practices (and practitioners) in Ghana and around the world.



II. OUTCOME

Assessment of Achievement of Each Objective/Outcome

19. Relevance of the Objectives. The PDO was to improve access and quality of services in priority programs in the health and education sectors in 30 districts in Ghana by strengthening accountability and transparency in the budget process by 2018, and they remained relevant throughout the project implementation. The PDO are aligned with Pillar 2 of the Ghana Shared Growth and Development Agenda (2014-2017) that placed an emphasis on transparent and accountable governance. The objectives were consistent with the Country Partnership Strategy (CPS) for Ghana 2013- 2016 and directly contributed to the implementation of the CPS's Pillar 1, which aimed to improve economic institutions through the strengthening of PFM processes and local government capacity. Increased citizen participation in the budget process and service monitoring provided the MoF and relevant line Ministries (Education and Health) with a stronger oversight capacity that complemented and strengthened their existing planning, monitoring and evaluation processes.

20. Relevance of the Design and Implementation. The proposed design aligned with the Government's stated objective to promote transparency. The Project design also complemented the World Bank support to stimulate demand for accountable local governance and service delivery through the reinforcement of citizen engagement mechanisms and by raising awareness of local and national budget processes (Local Government Capacity Support Project - P122692), and the support planned for enhancing education and health service provision through the Ghana Partnership for Education (P129381). The design and implementation of the project is aligned to the National Decentralization Action Plan (NDAP), to accelerate the decentralization process by directly contributing to improving public expenditure and financial systems at the local level, strengthening social accountability mechanisms, and opening spaces for public participation and citizen feedback towards better delivery of basic services in poor districts in Ghana.

21. A detailed analysis of the achievement of the four dimensions of the PDO are as follows:

(i) **Improved access** in priority programs in the education sector in 30 districts in Ghana

Throughout the project local governments made commitments to improve on education and health services in their localities; **The Net Enrollment rate increased from 49.76 percent in 2013 to 53.06 percent in 2018.**

Over the project period, **61.5 percent (24 out of 39)** citizens' priorities (comprising 11 out of 19 inputs on education, 11 out of 17 inputs on health and 2 out of 3 inputs on economic growth) submitted to influence the budget, reflected in the enacted budgeted exceeding the expected target of 7 by end of the project. **Half** of the reflected inputs are being implemented by government.

(ii). Improving quality of services in priority programs in the education sector in 30 districts. It was also noted that the pass rate of students in English, Mathematics and Science during their Basic Education Certificate Examination (BECE) between 2013 and 2018.



(iii). Improved access in priority programs in the health sector in 30 districts in Ghana

The 2018 Annual Report by the Ghana Health Service indicate an improved access to health services through the implementation of the community health planning and services (CHIPS) policy. This was a result of the dissemination of the national CHPS policy in all the regions with an accompanying implementation guide to ensure more uniformity in the CHPS rollout. The number of functional CHPS zones increased by 11%, from 3,951 in 2015 to 4,400 in 2016. As a result more people had access to primary health facilities.

(iv). Improved quality of services in priority programs in the health sector in 30 districts. Data collected by the Ministry of Health was not available to assess this outcome.

Other unintended outcomes are assessed as follows:

- a. Citizens/civil society representatives who participated in local budget planning process in target districts also increased, from **2 percent in 2015 to 41 percent** in 2018. The project baseline indicates that citizens were unaware of the budget process and were not informed or invited to participate.
- b. **Strengthening transparency** in the budget process by 2018. Overall, budget awareness of PME members and their capacity for budget analysis increased by **31.3 percentage points**. From the baseline of **40.7 percent awareness improved to 72 percent** by the end of the project. Approximately **80 percent DCMC** members are aware of the budget process, understand what it entails and know when and how to participate to influence it. The capacity of DCMC members for budget analysis was also enhanced. It was noted that **32 percent of these members** can now perform basic budget analysis.
- c. The awareness of PM&E members of allocation and expenditure priorities in the enacted budget increased from approximately **2percent at baseline to 89.4 percent at project closure**.



Overall Outcome Rating

22. The ICR rates the overall outcome as Moderately Satisfactory based on the assessment noted earlier that the PDO was satisfactory. In addition, the relevance of the objectives, the design and implementation of the project are also rated as satisfactory.

Other Outcomes and Impacts

SEND GHANA developed a manual to promote social accountability. The manual is being used by CSOs and the Ministry of Local Government and Rural Development to train local government staff. In addition, two notes were prepared and submitted for publication on the GPSA Knowledge Portal. SEND shared experiences and learned lessons as part of effort to get civil society groups in the country to influence budget data availability in Ghana when it joined the government team to the International Aid Transparency Initiative Conference in Ottawa, Canada from May 30, 2015 to June 3, 2015. The experience with the project has made the Ministry of Finance to recognize and appointed SEND Ghana for two consecutive years to chair CSOs in the country for the collation of CSO inputs into the national budget.

III. KEY FACTORS THAT Affected IMPLEMENTATION AND OUTCOME

23. **Government commitment was high.** Even though the proposal was prepared by a CSO and submitted to the Bank, the Government supported the proposal and nominated a senior officer from the Ministry of Finance to chair the Steering Committee. Government recognizing the importance of social accountability requested the grantee to serve as a rallying point for citizen's input into the national budget.

24. **Client ownership of the project was high.** The proposal for the project was prepared and submitted to the Bank by SEND Ghana. Throughout implementation of the project, the client demonstrated ownership of the project

25. **The grantee had a dedicated project staff.** SEND Ghana assigned dedicated staff to manage the project. A full-time project coordinator was coordinating and handling all issues pertaining to the project. In addition, a financial management specialist was responsible for the financial management of the project from inception to end. Officers in charge of M&E and procurement were also assigned to the project.

26. It took almost three years of the project time to get the Ministry of Health to formalize its partnership with send Ghana through a memorandum of understanding (MOU). The delay was due to bureaucracy. As a result, the roles and responsibilities as partners and expected collaboration with the ministry was not defined early enough. This impacted their commitment to be on the project steering committee.

**IV. BANK PERFORMANCE, COMPLIANCE ISSUES, AND RISK TO DEVELOPMENT OUTCOME****Bank Performance In Ensuring Quality of Entry**

27. Bank performance is rated **satisfactory**. This is because of the following reasons: (i) design was simple, (ii) the entire preparation till appraisal was done with full participation of SEND Ghana (the grantee) and was based on a rigorous competitive selection process of the proposal of the grantee, (iii) the task team that supported the project implementation comprised of the appropriate skill mix from the Washington, DC Office and the Ghana Country Office, (iv) even though the project involved a grant to a CSO, the Bank team liaised with the Ministry of Finance to ensure that Government was fully involved in the preparation and agreed to chair the steering committee of the project. Finally, the GSPA Secretariat of the World Bank provided a quality enhancement review of the project.

Quality of Supervision

28. With the task team leader (TTL) based in the field to be close to the client, implementation support was almost monthly and included extended focus on fiduciary aspects of project management.

29. The average period of response to requests for no-objections and review of terms of references was five working days. The technical team comprised of varied skill mix, including governance and social accountability, and jointly with the fiduciary team provided implementation support to the project management team with a focus on resolving issues and achieving the expected developmental outcomes.

30. A Mid-Term Review (MTR) was conducted in November 2016. The MTR was used to assessed progress in the attainment of the development objectives of the project. It assessed the risks, identified the need for changes to the project indicators and agreed on the revised set of indicators.

31. Through the various annual global fora, webinars and knowledge platform, the Bank built the capacity of staff of SEND on social accountability practices to enhance the management of the project.

32. However, budget for the supervision of the project was not provided during the entire implementation period. As a result, implementation support was limited only to meetings in Accra with the project team. When the TTL relocated outside the Ghana Country Office, implementation support was undertaken through video and telephone conferences. The TTL also used other missions to Ghana to meet with the project staff to provide implementation support. Even though the lack of supervision budget was noted in various implementation support reports (ISRs), the issue was not resolved till the project closed. Quality of supervision is therefore rated as **moderately satisfactory**.

**Justification of Rating for Overall Bank Performance**

33. The overall Bank performance is rated moderately satisfactory. This is because the quality at entry is rated as satisfactory whilst the rating for supervision is moderately satisfactory.

Project Implementing Entity (SEND GHANA) Performance

34. The performance of the Project Implementation Unit is rated **satisfactory**. The project had dedicated project coordinator, financial management specialist and officers responsible for procurement and M&E. Work plans, which were used to guide project implementation, were prepared annually. Annual procurement plans were also prepared and revised quarterly to reflect changes in the work plans. As agreed upon in the Development Grant Agreement, project management reports were prepared annually that indicated progress and outstanding issues. Procurement management was solid, as all procurements that were undertaken followed the procurement procedures outlined in the project documents. With regards to financial management, adequate financial records were maintained, interim financial unaudited reports were prepared and submitted on quarterly basis. Annual external audits were commissioned on time and the reports delivered to the Bank within the stipulated six months after the preceding financial year.

V. LESSONS LEARNED AND RECOMMENDATIONS

35. **Aligning the project design with core Government priorities.** When project components reflect the highest priorities of a Government, implementation is easier and faster.

36. **Sector specific peer learning exchanges are useful.** It is a platform to resolve misconceptions and strengthen partnerships. It facilitates the sharing of information and plans with the potential to complement and reinforce the work of the partners involved for mutually development benefits. The learning exchanges could afford more staff of MDAs and MMDAs broaden their involvement in CSO work beyond liaison persons. The institutionalization of such learning exchanges between government and CSOs is therefore key in promoting social accountability and should be embraced by key government sectors.

37. **Sensitizing the citizen and CSOs on budgetary processes.** The budget tracking and analysis training provides opportunities for more citizens and institutions-both government and CSOs to increase their understanding of budget work and its usefulness in getting government to enforce the bottom-up approach to decision making and development. Budget tracking skills has the potential of improving citizens' interest and participation in the governance of their districts. Once the skill is used, it will make local government more responsive to the needs of citizens and in so doing contribute positively to the performance of local government in involving citizens in decision making.



38. **Government commitment and citizens' support.** Mainstreaming ICT in social accountability practice cannot be possible without the commitment of government and citizen's realization of its importance. Going forward, in-depth interaction with MDAs and MMDAs on ICT for social accountability must be initiated to bring government, CSOs and citizens on the same level of understanding of its significance and the benefits thereof for development.

39. **Use of technology to foster citizen participation.** To sustain citizens' involvement in the budget process without using regional fora or other expensive strategies, less costly means will be utilized. PME members and communities will be reminded of the local and national budget calendar using phone calls, WhatsApp and text messages and encouraged to submit their priorities using memos/letters and take advantage of town hall and community meetings to make their voices heard.

**ANNEX 1. RESULTS FRAMEWORK AND KEY OUTPUTS****A. RESULTS INDICATORS****A.1 PDO Indicators**

Indicator Name	Unit of Measure	Baseline	Original Target	Formally Revised Target	Actual Achieved at Completion
Percent of PME network members noting increased budget awareness and capacity for analysis by end of project	Percentage	40.70 15-Dec-2014	70.00 30-Sep-2014	70.00 28-Feb-2017	72.00 31-Jan-2019

Comments (achievements against targets):

Indicator Name	Unit of Measure	Baseline	Original Target	Formally Revised Target	Actual Achieved at Completion
Percent increase of citizens/civil society representatives who participated in local budget	Percentage	2.00 31-Dec-2014	30.00 30-Sep-2014	30.00 28-Feb-2017	41.00 31-Jan-2019



planning process in target districts						
Comments (achievements against targets):						

Indicator Name	Unit of Measure	Baseline	Original Target	Formally Revised Target	Actual Achieved at Completion
Percent of PME Network members in target districts aware of allocation and expenditure priorities in the enacted budget in health and educational sector for national and local level	Percentage	2.00 31-Dec-2014	30.00 30-Sep-2014	85.00 28-Feb-2017	89.40 31-Jan-2019

Comments (achievements against targets):
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Indicator Name	Unit of Measure	Baseline	Original Target	Formally Revised Target	Actual Achieved at Completion
Percent of PME Network members in target districts noting improvement in service delivery and quality of	Percentage	49.50 31-Dec-2014	30.00 30-Sep-2014	85.00 28-Feb-2017	74.40 31-Jan-2019



infrastructure in education and health sector created by local government					
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Comments (achievements against targets):

Indicator Name	Unit of Measure	Baseline	Original Target	Formally Revised Target	Actual Achieved at Completion
Number of citizen priorities reflected in the enacted budget of the health and educational sector	Number	0.00 31-Dec-2014	6.00 30-Sep-2014	7.00 28-Feb-2017	24.00 31-Jan-2019

Comments (achievements against targets):

A.2 Intermediate Results Indicators

Indicator Name	Unit of Measure	Baseline	Original Target	Formally Revised Target	Actual Achieved at Completion
Number of Project Inception/baseline reports prepared	Number	0.00 31-Oct-2014	2.00 30-Sep-2014	2.00 28-Feb-2017	24.00 31-Jan-2019



Comments (achievements against targets):

Indicator Name	Unit of Measure	Baseline	Original Target	Formally Revised Target	Actual Achieved at Completion
Number of meetings held for project preparation, implementation and evaluation	Number	0.00 31-Oct-2014	36.00 30-Sep-2014	36.00 28-Feb-2017	36.00 31-Jan-2019

Comments (achievements against targets):

Indicator Name	Unit of Measure	Baseline	Original Target	Formally Revised Target	Actual Achieved at Completion
Number of Partnership arrangements and MOUs signed with relevant Government Agencies	Number	0.00 31-Oct-2014	33.00 30-Sep-2014	33.00 28-Feb-2017	35.00 31-Jan-2019

Comments (achievements against targets):



Indicator Name	Unit of Measure	Baseline	Original Target	Formally Revised Target	Actual Achieved at Completion
Number of capacity building programs designed and implemented	Number	0.00 31-Oct-2014	11.00 30-Sep-2014	11.00 28-Feb-2017	11.00 31-Jan-2019

Comments (achievements against targets):

Indicator Name	Unit of Measure	Baseline	Original Target	Formally Revised Target	Actual Achieved at Completion
Number of Trainers/SEND Ghana staff trained	Number	0.00 31-Oct-2014	20.00 30-Sep-2014	40.00 28-Feb-2017	39.00 31-Jan-2019

Comments (achievements against targets):

Even though the number of Trainers/SEND staff trained is 75, this indicator measured only people who got trainings that lasted more than one week.

Indicator Name	Unit of	Baseline	Original Target	Formally Revised	Actual Achieved at
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	Measure			Target	Completion
Number of members of PME Network trained	Number	0.00 29-Jun-2018	350.00 30-Sep-2014	350.00 28-Feb-2017	323.00 31-Jan-2019

Comments (achievements against targets):

Indicator Name	Unit of Measure	Baseline	Original Target	Formally Revised Target	Actual Achieved at Completion
Number of budget literacy campaign organized and education session	Number	0.00 31-Oct-2014	152.00 30-Sep-2014	152.00 28-Feb-2017	156.00 31-Jan-2019

Comments (achievements against targets):

Indicator Name	Unit of Measure	Baseline	Original Target	Formally Revised Target	Actual Achieved at Completion
Number of participatory budget monitoring exercises conducted	Number	0.00 31-Oct-2014	3.00 31-Oct-2014	3.00 28-Feb-2017	3.00 31-Jan-2019



Comments (achievements against targets):

Indicator Name	Unit of Measure	Baseline	Original Target	Formally Revised Target	Actual Achieved at Completion
Number of regional citizen budgets prepared	Number	0.00 31-Oct-2014	30.00 31-Oct-2014	16.00 28-Feb-2017	16.00 31-Jan-2019

Comments (achievements against targets):

Indicator Name	Unit of Measure	Baseline	Original Target	Formally Revised Target	Actual Achieved at Completion
Number of consolidated “citizen budgets” used to influence district and national budgets to reflect citizens’ priorities in health and education sectors	Number	0.00 31-Oct-2014	4.00 31-Oct-2014	4.00 28-Feb-2017	4.00 31-Jan-2019

Comments (achievements against targets):



Indicator Name	Unit of Measure	Baseline	Original Target	Formally Revised Target	Actual Achieved at Completion
Number of new media reports on national budget linking service delivery outcomes to budget allocations and using data from “citizen budget” published by PME Network	Amount(USD)	0.00 31-Oct-2014	20.00 31-Oct-2014	20.00 28-Feb-2017	38.00 31-Jan-2019

Comments (achievements against targets):

Indicator Name	Unit of Measure	Baseline	Original Target	Formally Revised Target	Actual Achieved at Completion
Number of mechanisms developed for learning and sharing (manuals, toolkits, case studies, notes) in the GPSA Knowledge portal	Number	0.00 31-Oct-2014	4.00 31-Oct-2014	4.00 28-Feb-2017	4.00 31-Jan-2019

Comments (achievements against targets):



Indicator Name	Unit of Measure	Baseline	Original Target	Formally Revised Target	Actual Achieved at Completion
Number of staff peer learning exchanges between SEND's project team and the social accountability units of the 3 identified ministries and also with staff of the participating MMDAs	Amount(USD)	0.00 31-Oct-2014	6.00 31-Oct-2014	6.00 28-Feb-2017	13.00 31-Jan-2019

Comments (achievements against targets):

Indicator Name	Unit of Measure	Baseline	Original Target	Formally Revised Target	Actual Achieved at Completion
Number of advisory support/knowledge exchanges performed with other GPSA grantees and global partners (Peer assists, webinars, trainings, study visits)	Amount(USD)	0.00 31-Oct-2014	6.00 31-Oct-2014	6.00 28-Feb-2017	6.00 31-Jan-2019

Comments (achievements against targets):



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**B. ORGANIZATION OF THE ASSESSMENT OF THE PDO**

Objective/Outcome 1 - Improved access to services in priority programs in the education sector in 30 districts

Outcome Indicators	1. Percentage increase of PME Network members in target districts noting improvement in service delivery and quality of infrastructure in education and health sector created by local government.
Intermediate Results Indicators	Number of Project Inception/baseline reports prepared
Key Outputs by Component (linked to the achievement of the Objective/Outcome 1)	Over the project period, 61.5 percent (24 out of 39) of citizens priorities comprising 11 out of 19 inputs on education, 11 out of 17 inputs on health and 2 out of 3 inputs on economic growth submitted to influence the budget, reflected in the enacted budgeted exceeding the expected target of 7 by end of the project. Half of the reflected inputs are being implemented by government.

Objective/Outcome 2 - Improved quality of services in priority programs in the education sector in 30 districts

Outcome Indicators	1. Percentage increase of PME Network members in target districts noting improvement in service delivery and quality of infrastructure in education and health sector created by local government. 2. Increase in the number of citizen priorities getting reflected in the enacted budget of the health and educational sector (local and national).
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	3. Percentage increase of citizens/civil society representatives that participated in local budget planning process in target districts.
Intermediate Results Indicators	<ol style="list-style-type: none">1. Number of Project Inception/baseline reports prepared Number of partnership arrangements and MOUs signed with relevant Government Agencies2. Number of capacity building programs designed and implemented3. Number of Trainers/SEND Ghana staff trained4. Number of members of PME Network trained5. Number of budget literacy campaign and education sessions organized6. Number of participatory budget monitoring exercises conducted7. Number of consolidated citizen budgets used to influence district and national budgets to reflect citizen's priorities in health and education
Key Outputs by Component (linked to the achievement of the Objective/Outcome 2)	<ol style="list-style-type: none">1. A manual on social accountability has been produced which is being used by CSOs and the Ministry of Local Government2. Citizens/civil society representatives who participated in local budget planning process in target districts also increased from (2%) in 2015 to 41% in 2018. The project baseline indicate that citizens were unaware of the budget process and were not informed or invited to participate.
Objective/Outcome 3 – Improved access to services in priority programs in the health sector in 30 districts	



Outcome Indicators	<ol style="list-style-type: none">1. Percent of PME Network members in target districts aware of allocation and expenditure priorities in the enacted budget in health and educational sector for national and local level. PME network and District Citizens Monitoring Committee (DCMC) members noting increased budget awareness and capacity for analysis by end of project.
Intermediate Results Indicators	<ol style="list-style-type: none">1. Number of regional citizen budget prepared Number of new media reports on national budget linking service delivery outcomes to budget allocations and using data from "citizen budget" published by PME Network2. Number of mechanisms developed for learning and sharing (manuals, toolkits, case studies, notes) in the GSPA Knowledge portal3. Number of staff peer learning exchanges between SEND's project team and the social accountability units of the 3 identified ministries and with staff of the participating MMDAs4. Number of advisory support/knowledge exchanges performed with other GSPA grantees and global partners (Peer assists, webinars, trainings, study visits)
Key Outputs by Component (linked to the achievement of the Objective/Outcome 3)	<ol style="list-style-type: none">1. The awareness of PM&E members of allocation and expenditure priorities in the enacted budget increased from approximately 2% at baseline to 89.4%.2. The awareness of PM&E members of allocation and expenditure priorities in the enacted budget increased from approximately 2% at baseline to 89.4%.



Objective/Outcome 4: Improved quality of services in priority programs in the health sector in 30 districts	
Outcome Indicators	<ol style="list-style-type: none">1. Percentage increase of PME Network members in target districts noting improvement in service delivery and quality of infrastructure in education and health sector created by local government.2. Increase in the number of citizen priorities getting reflected in the enacted budget of the health and educational sector (local and national).3. Percentage increase of citizens/civil society representatives that participated in local budget planning process in target districts.
Intermediate Results Indicators	<ol style="list-style-type: none">1. Number of partnership arrangements and MOUs signed with relevant Government Agencies2. Number of capacity building programs designed and implemented3. Number of Trainers/SEND Ghana staff trained4. Number of members of PME Network trained5. Number of budget literacy campaign and education sessions organized6. Number of participatory budget monitoring exercises conducted7. Number of consolidated citizen budgets used to influence district and national budgets to reflect citizen's priorities in health and education

**ANNEX 2. PROJECT COST BY COMPONENT**

Project Component	Actual at Approval US\$	% of Cost	Actual at Project Closing US\$	% of Cost
1. Creating an enabling environment for CSOs/Government constructive engagement for Social Accountability in Ghana	321,647.00	37.8	311,000.00	37.5
2. Where does the money go? - Integrating budget monitoring with service delivery outcomes and (3)	365,433.00	43.0	363,000.00	43.8
3. Knowledge & Learning and Project Management.	162,920.00	19.2	155,000.00	18.7
Total Original Cost	850,000.00		830,000.00	

There is a balance of US\$20,000 in the Designated Account. The client has been asked through a letter to refund the utilised amount to the Bank.

ANNEX 3. RECIPIENT, CO-FINANCIER AND OTHER PARTNER/STAKEHOLDER COMMENTS



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