Program Development Objectives

Program Development Objective (from Program Appraisal Document)
The Program and Project Development Objectives (PDO) are to: (i) improve local government financing; and (ii) enhance the performance of participating urban local governments in managing public investments.

Overall Ratings

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

Implementation Status and Key Decisions

This ISR update is based on the joint IDA-AFD implementation support mission, held between October 7 and 11, 2019. Stakeholders are still familiarizing themselves with the implementation modalities of the Program for Results (PforR). Even if the PACASEN is in the early stages of implementation and some delays are not unusual for this type of program, stabilizing the PACASEN system in the early months of 2020 is critical for showing implementation results.

Overall disbursement currently stands at 19%, comprising 17% for the IDA PforR (Credit 61790) and 36% for the IDA IPF (Credit 61800). The transfer of FECT (Performance window) for 2019 (financed by AFD and WB loans) is delayed from April 2019 and beneficiary LGs have not yet received their 2019 grants as of November 2019. Given that the FDD reform should be adopted in the 3rd year of the Program, it is important that the reform starts as soon as possible.

Data on Financial Performance

Disbursements (by loan)

<table>
<thead>
<tr>
<th>Project</th>
<th>Loan/Credit/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>P157097</td>
<td>IDA-61790</td>
<td>Effective</td>
<td>USD</td>
<td>103.00</td>
<td>103.00</td>
<td>0.00</td>
<td>17.12</td>
<td>81.03</td>
<td>17%</td>
</tr>
<tr>
<td>P157097</td>
<td>IDA-61800</td>
<td>Effective</td>
<td>USD</td>
<td>7.00</td>
<td>7.00</td>
<td>0.00</td>
<td>2.41</td>
<td>4.29</td>
<td>36%</td>
</tr>
</tbody>
</table>

Key Dates (by loan)

<table>
<thead>
<tr>
<th>Project</th>
<th>Loan/Credit/TF</th>
<th>Status</th>
<th>Approval Date</th>
<th>Signing Date</th>
<th>Effectiveness Date</th>
<th>Orig. Closing Date</th>
<th>Rev. Closing Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>P157097</td>
<td>IDA-61790</td>
<td>Effective</td>
<td>30-Jan-2018</td>
<td>09-Jul-2018</td>
<td>06-Nov-2018</td>
<td>30-Jul-2023</td>
<td>30-Jul-2023</td>
</tr>
</tbody>
</table>
### DLI Disbursement

<table>
<thead>
<tr>
<th>DLI ID</th>
<th>DLI Type</th>
<th>Description</th>
<th>Coc</th>
<th>DLI Amount</th>
<th>Achievement Status</th>
<th>Disbursed amount in Coc</th>
<th>Disbursement % for DLI</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Regular</td>
<td>Modalities repartition of state transfer</td>
<td>EUR</td>
<td>16,900,000.00</td>
<td>Partially Achieved</td>
<td>4,220,000.00</td>
<td>4 %</td>
</tr>
<tr>
<td>2</td>
<td>Regular</td>
<td>Increase state fin. intergovernm to LGs</td>
<td>EUR</td>
<td>8,500,000.00</td>
<td>Partially Achieved</td>
<td>1,700,000.00</td>
<td>5 %</td>
</tr>
<tr>
<td>3</td>
<td>Regular</td>
<td>Urban LGs functioning fsc commission</td>
<td>EUR</td>
<td>10,100,000.00</td>
<td>Partially Achieved</td>
<td>2,020,000.00</td>
<td>5 %</td>
</tr>
<tr>
<td>4</td>
<td>Regular</td>
<td>Proportion urban LGs wth FECL MMC cond.</td>
<td>EUR</td>
<td>16,900,000.00</td>
<td>Not Achieved</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Regular</td>
<td>Proportion urban LGs wth FECL PI indicat</td>
<td>EUR</td>
<td>16,900,000.00</td>
<td>Not Achieved</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Regular</td>
<td>Proportion urban LGs exec annual inv pla</td>
<td>EUR</td>
<td>10,100,000.00</td>
<td>Not Achieved</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Regular</td>
<td>Proportion urban LGs 80% terr. coaching</td>
<td>EUR</td>
<td>7,700,000.00</td>
<td>Partially Achieved</td>
<td>1,540,000.00</td>
<td>5 %</td>
</tr>
</tbody>
</table>

### Program Action Plan

#### Action Description
Preparation and approval of Program Operation Manual

<table>
<thead>
<tr>
<th>Source</th>
<th>DLI#</th>
<th>Responsibility</th>
<th>Timing</th>
<th>Timing Value</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other</td>
<td></td>
<td>ADM/MGT</td>
<td>Due Date</td>
<td>06-Feb-2019</td>
<td>In Progress</td>
</tr>
</tbody>
</table>

#### Completion Measurement
Guides finalized

#### Comments
Program Operation Manual finalized and shared with the Bank except for the finale version of the citizen engagement manual still to be sent to the Bank.

2 guides are under finalization: E&S guide and guide for LGs.

#### Action Description
Preparation and signing of performance agreements between ADM and each National-level Structure

<table>
<thead>
<tr>
<th>Source</th>
<th>DLI#</th>
<th>Responsibility</th>
<th>Timing</th>
<th>Timing Value</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Technical</td>
<td></td>
<td>ADM, MGT, DCL, DEEC, DREEC</td>
<td>Due Date</td>
<td>06-Feb-2019</td>
<td>In Progress</td>
</tr>
</tbody>
</table>

#### Completion Measurement
Performance agreements signed
### Comments
Performance agreements were signed with 8 agencies participating in the Program (AMS, DGCPT, DGID, DCMP, SF, IAL, ARMP, DCT) and all the 14 ARDs. Performance agreements not yet signed with DEEC and IAL (Inspection de l’Administration Locale).

### Action Description
Preparation and signing of a performance agreement between MGT and each beneficiary LG

<table>
<thead>
<tr>
<th>Source</th>
<th>Responsibility</th>
<th>Timing</th>
<th>Timing Value</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>DLI#</td>
<td>MGT, LGs, ADM</td>
<td>Due Date</td>
<td>06-Feb-2019</td>
<td>Completed</td>
</tr>
</tbody>
</table>

**Completion Measurement**
Performance agreement signed

**Comments**
123 protocols were signed.
109 protocol copies were shared with the World Bank.

### Action Description
Periodic functional review of intergovernmental transfer modalities

<table>
<thead>
<tr>
<th>Source</th>
<th>Responsibility</th>
<th>Timing</th>
<th>Timing Value</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>DLI#</td>
<td>MGT</td>
<td>Recurrent</td>
<td>Yearly</td>
<td>Delayed</td>
</tr>
</tbody>
</table>

**Completion Measurement**
Review completed

**Comments**

### Action Description
Preparation and approval of the LG Performance Assessment Manual

<table>
<thead>
<tr>
<th>Source</th>
<th>Responsibility</th>
<th>Timing</th>
<th>Timing Value</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>DLI#</td>
<td>MGT/ADM</td>
<td>Due Date</td>
<td>06-Feb-2019</td>
<td>Completed</td>
</tr>
</tbody>
</table>

**Completion Measurement**
Approval of manual

**Comments**
Manual finalized, and approved by the Bank.

### Action Description
Operational Continuous Territorial Coaching and Training Mechanisms

<table>
<thead>
<tr>
<th>Source</th>
<th>Responsibility</th>
<th>Timing</th>
<th>Timing Value</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>DLI#</td>
<td>ADM, ARDs, Training Unit of MGT</td>
<td>Due Date</td>
<td>30-Jan-2021</td>
<td>Not Yet Due</td>
</tr>
</tbody>
</table>

**Completion Measurement**
Mechanisms operational
<table>
<thead>
<tr>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>While the Continuous Territorial Coaching exercises are ongoing with</td>
</tr>
<tr>
<td>close monitoring by ARDs. The quality of the training still requires</td>
</tr>
<tr>
<td>improvement.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Action Description</th>
<th>Annual Survey on LG satisfaction with respect to CTC support</th>
</tr>
</thead>
<tbody>
<tr>
<td>Source</td>
<td>DLI#</td>
</tr>
<tr>
<td>Other</td>
<td>MGT</td>
</tr>
<tr>
<td>Completion</td>
<td>Annual surveys completed</td>
</tr>
<tr>
<td>Measurement</td>
<td></td>
</tr>
<tr>
<td>Comments</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Action Description</th>
<th>Recruitment of a Program Focal Point expert on Local Public Financing at DCL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Source</td>
<td>DLI#</td>
</tr>
<tr>
<td>Other</td>
<td>DCL</td>
</tr>
<tr>
<td>Completion</td>
<td>Recruitment completed</td>
</tr>
<tr>
<td>Measurement</td>
<td></td>
</tr>
<tr>
<td>Comments</td>
<td>The expert has been selected, the recruitment process is about to be finalised by the signing of the contract</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Action Description</th>
<th>Annual Forum on Local Governance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Source</td>
<td>DLI#</td>
</tr>
<tr>
<td>Other</td>
<td>MGT</td>
</tr>
<tr>
<td>Completion</td>
<td>Annual forum took place.</td>
</tr>
<tr>
<td>Measurement</td>
<td></td>
</tr>
<tr>
<td>Comments</td>
<td>As the municipal elections -originally planned for end 2019 - have been postponed to 2020, and thus the forum will be planned for the end of 2020 or early 2021 so that the newly (re-)elected mayors take part in the event.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Action Description</th>
<th>Annual capacity building sessions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Source</td>
<td>DLI#</td>
</tr>
<tr>
<td>Technical</td>
<td>ADM/ARD/DREEC/Communes</td>
</tr>
<tr>
<td>Completion</td>
<td>Sessions carried out.</td>
</tr>
<tr>
<td>Measurement</td>
<td></td>
</tr>
<tr>
<td>Comments</td>
<td>Procurement training completed at good quality; FM/ &amp;Safeguards completed without prior finalization and Bank approval of training materials: quality needs to be improved. Continuous Territorial Coaching is ongoing.</td>
</tr>
</tbody>
</table>
### Action Description
Human resources to be reinforced at support and oversight structures

<table>
<thead>
<tr>
<th>Source</th>
<th>Responsibility</th>
<th>Timing</th>
<th>Timing Value</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other</td>
<td>ARD/DREEC</td>
<td>Due Date</td>
<td>30-Jan-2021</td>
<td>Not Yet Due</td>
</tr>
</tbody>
</table>

**Completion Measurement**
Human resources reinforced

**Comments**

### Action Description
Recruitment of a focal environmental and social staff at ADM

<table>
<thead>
<tr>
<th>Source</th>
<th>Responsibility</th>
<th>Timing</th>
<th>Timing Value</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other</td>
<td>ADM</td>
<td>Due Date</td>
<td>30-Jan-2019</td>
<td>Completed</td>
</tr>
</tbody>
</table>

**Completion Measurement**
Environmental and social staff recruited.

**Comments**
ADM recruited an Environmental and Social Staff, that will cover multiple projects under their portfolio. An official letter has been sent to the Bank to identify the E&S focal point.

### Action Description
Roll out GFILOC, a modernized and interconnected local government PFM information system in the 123 Urban LGs

<table>
<thead>
<tr>
<th>Source</th>
<th>Responsibility</th>
<th>Timing</th>
<th>Timing Value</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other</td>
<td>DSPL/ADM</td>
<td>Due Date</td>
<td>30-Jan-2021</td>
<td>Not Yet Due</td>
</tr>
</tbody>
</table>

**Completion Measurement**
Systems rolled out.

**Comments**
The design phase is underway and will be followed by Users Acceptance Tests

### Action Description
Select the firm in charge of verifying communal performance

<table>
<thead>
<tr>
<th>Source</th>
<th>Responsibility</th>
<th>Timing</th>
<th>Timing Value</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Technical</td>
<td>Court of Auditors/ADM</td>
<td>Due Date</td>
<td>06-Feb-2019</td>
<td>Completed</td>
</tr>
</tbody>
</table>

**Completion Measurement**
Recruitment completed

**Comments**
Firm recruitment is complete. Firm is working on LGs Performance Assessment process for the first year, verification hereof, as well as Performance Assessment for the second year.
<table>
<thead>
<tr>
<th>Action Description</th>
<th>Selection of the Independent Verification Agency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Source</td>
<td>DLI#</td>
</tr>
<tr>
<td>Responsibility</td>
<td>ADM</td>
</tr>
<tr>
<td>Timing</td>
<td>Due Date</td>
</tr>
<tr>
<td>Timing Value</td>
<td>06-Feb-2019</td>
</tr>
<tr>
<td>Status</td>
<td>Completed</td>
</tr>
<tr>
<td>Completion</td>
<td>Recruitment completed.</td>
</tr>
<tr>
<td>Measurement</td>
<td></td>
</tr>
<tr>
<td>Comments</td>
<td>Recruitment of the firm completed, and verification of DLR 1.1, 2.1, 3.1, 7.1 was completed. Verification report for DLRs 4.1 &amp; 5.1 is being revised as below Bank standards.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Action Description</th>
<th>At least 60 urban LGs have been subjected to technical audits conducted by the Court of Auditors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Source</td>
<td>Technical</td>
</tr>
<tr>
<td>Responsibility</td>
<td>Court of Auditors</td>
</tr>
<tr>
<td>Timing</td>
<td>Due Date</td>
</tr>
<tr>
<td>Timing Value</td>
<td>30-Jan-2023</td>
</tr>
<tr>
<td>Status</td>
<td>Not Yet Due</td>
</tr>
<tr>
<td>Completion</td>
<td>Technical audits conducted</td>
</tr>
<tr>
<td>Measurement</td>
<td></td>
</tr>
<tr>
<td>Comments</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Action Description</th>
<th>The Inspectorate of Local Administration conducts 25 percent more control missions of LGs per year.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Source</td>
<td>Technical</td>
</tr>
<tr>
<td>Responsibility</td>
<td>Inspectorate of Local Administration</td>
</tr>
<tr>
<td>Timing</td>
<td>Recurrent</td>
</tr>
<tr>
<td>Timing Value</td>
<td>Yearly</td>
</tr>
<tr>
<td>Status</td>
<td>Delayed</td>
</tr>
<tr>
<td>Completion</td>
<td>25 percent more control missions of LGs per year conducted.</td>
</tr>
<tr>
<td>Measurement</td>
<td></td>
</tr>
<tr>
<td>Comments</td>
<td>Target for 2018 achieved. With the slippage to 2019, the target will be reevaluated.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Action Description</th>
<th>Strengthen the Procurement Regional Poles to provide support advice and improve the supervision of procurement units in LGs. Reproduced and popularized procurement guidance document within LGs with training tailored to their needs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Source</td>
<td>Technical</td>
</tr>
<tr>
<td>Responsibility</td>
<td>DCMP/ADM</td>
</tr>
<tr>
<td>Timing</td>
<td>Recurrent</td>
</tr>
<tr>
<td>Timing Value</td>
<td>Yearly</td>
</tr>
<tr>
<td>Status</td>
<td>Delayed</td>
</tr>
<tr>
<td>Completion</td>
<td>Procurement Regional Poles strengthened</td>
</tr>
<tr>
<td>Measurement</td>
<td></td>
</tr>
<tr>
<td>Comments</td>
<td>NA</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Action Description</th>
<th>Procurement audits of at least 30 percent of Urban LGs covered by the Program by the ARMP</th>
</tr>
</thead>
</table>

<p>| 12/13/2019        | Page 6 of 13                                                                                   |</p>
<table>
<thead>
<tr>
<th>Source</th>
<th>DLI#</th>
<th>Responsibility</th>
<th>Timing</th>
<th>Timing Value</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Technical</td>
<td></td>
<td>ARMP</td>
<td>Due Date</td>
<td>30-Jan-2023</td>
<td>Not Yet Due</td>
</tr>
<tr>
<td>Completion Measurement</td>
<td></td>
<td>Procurement audits of at least 30 percent of Urban LGs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Comments</td>
<td></td>
<td>NA</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Action Description**: Strengthen the capacities of LGs to manage grievances and identification of local grievance focal points.

<table>
<thead>
<tr>
<th>Source</th>
<th>DLI#</th>
<th>Responsibility</th>
<th>Timing</th>
<th>Timing Value</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Technical</td>
<td></td>
<td>ARMP/ADM/DCL</td>
<td>Due Date</td>
<td>30-Jan-2020</td>
<td>Not Yet Due</td>
</tr>
<tr>
<td>Completion Measurement</td>
<td></td>
<td>LGs capacities strengthened.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Comments</td>
<td></td>
<td>A GRM guide is being designed and will be shared with the Bank for review and clearance.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Source</th>
<th>DLI#</th>
<th>Responsibility</th>
<th>Timing</th>
<th>Timing Value</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Technical</td>
<td></td>
<td>MGT</td>
<td>Due Date</td>
<td>31-Oct-2019</td>
<td>Delayed</td>
</tr>
<tr>
<td>Completion Measurement</td>
<td></td>
<td>National complaints management system in place</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Comments</td>
<td></td>
<td>The TORs for design of GRM guide have been cleared by the Bank.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Action Description**: National complaints management system in place incorporating local modalities for receiving and treating grievances and enhanced capacity of LGs to manage grievances.

<table>
<thead>
<tr>
<th>Source</th>
<th>DLI#</th>
<th>Responsibility</th>
<th>Timing</th>
<th>Timing Value</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Technical</td>
<td></td>
<td>ADM/LGs</td>
<td>Due Date</td>
<td>31-Oct-2020</td>
<td>Not Yet Due</td>
</tr>
<tr>
<td>Completion Measurement</td>
<td></td>
<td>National complaints management system functional</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Comments</td>
<td></td>
<td>NA</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Action Description**: Annual report on the functionality of the National complaints management system

<table>
<thead>
<tr>
<th>Source</th>
<th>DLI#</th>
<th>Responsibility</th>
<th>Timing</th>
<th>Timing Value</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Technical</td>
<td></td>
<td>ADM</td>
<td>Due Date</td>
<td>30-Jan-2020</td>
<td>Completed</td>
</tr>
<tr>
<td>Completion Measurement</td>
<td></td>
<td>National complaints management system functional</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Comments</td>
<td></td>
<td>NA</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Action Description**: Structure for Program-wide monitoring in place and operational (recruitment of 1 expert and 1 assistant)
Completion Measurement | Structure for Program-wide monitoring in place and operational

Comments | One M&E expert was hired at ADM level.

Risks

Systematic Operations Risk-rating Tool

<table>
<thead>
<tr>
<th>Risk Category</th>
<th>Rating at Approval</th>
<th>Previous Rating</th>
<th>Current Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>Political and Governance</td>
<td>--</td>
<td>• Substantial</td>
<td>• Substantial</td>
</tr>
<tr>
<td>Macroeconomic</td>
<td>--</td>
<td>• Moderate</td>
<td>• Moderate</td>
</tr>
<tr>
<td>Sector Strategies and Policies</td>
<td>--</td>
<td>• Substantial</td>
<td>• Substantial</td>
</tr>
<tr>
<td>Technical Design of Project or Program</td>
<td>--</td>
<td>• Substantial</td>
<td>• Substantial</td>
</tr>
<tr>
<td>Institutional Capacity for Implementation and Sustainability</td>
<td>--</td>
<td>• Substantial</td>
<td>• Substantial</td>
</tr>
<tr>
<td>Fiduciary</td>
<td>--</td>
<td>• High</td>
<td>• High</td>
</tr>
<tr>
<td>Environment and Social</td>
<td>--</td>
<td>• Substantial</td>
<td>• Substantial</td>
</tr>
<tr>
<td>Stakeholders</td>
<td>--</td>
<td>• Moderate</td>
<td>• Moderate</td>
</tr>
<tr>
<td>Other</td>
<td>--</td>
<td>• Moderate</td>
<td>• Moderate</td>
</tr>
<tr>
<td>Overall</td>
<td>--</td>
<td>• Substantial</td>
<td>• Substantial</td>
</tr>
</tbody>
</table>

Results

PDO Indicators by Objectives / Outcomes

Improve local government financing

- Modalities for the repartition of State transfers to LGs for recurrent and investment spending and for the repartition of the LVATF reformed and applied in the timely allocation of resources to LGs (Yes/No, Custom)

<table>
<thead>
<tr>
<th>Baseline</th>
<th>Actual (Previous)</th>
<th>Actual (Current)</th>
<th>End Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>No</td>
<td>No</td>
<td>No</td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Value</th>
<th>08-Jan-2018</th>
<th>31-May-2019</th>
<th>26-Nov-2019</th>
<th>30-Jul-2023</th>
</tr>
</thead>
</table>

Comments

One of the grant transfer systems, the FECT reformed and is being applied for the 2019 exercise, but the Performance FECT grants (financed by WB and AFD loans) have not yet been transferred to LGs. The mission highlighted the urgency of this as well as the need to inscribe FECT allocations into the 2020 Budget Law to allow for respective timely LG transfer.

- Increase in state-financed intergovernmental capital and recurrent grants (FECL and FDD) to LGs (amount in billion of FCFA) (Number, Custom)
The FECT reformed is being applied for the 2019 exercise, but the Performance FECT grants (financed by WB and AFD) has not yet been transferred to LGs.

Enhance the performance of selected LGs in managing public investments

**Increase in local taxation revenues in the Principle Urban Center LGs (Percentage, Custom)**

<table>
<thead>
<tr>
<th>Value</th>
<th>Baseline</th>
<th>Actual (Previous)</th>
<th>Actual (Current)</th>
<th>End Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>08-Jan-2018</td>
<td>31-May-2019</td>
<td>26-Nov-2019</td>
<td>30-Jul-2023</td>
</tr>
</tbody>
</table>

**Proportion of Urban LGs that receive FECL conditional grants based upon satisfaction of annual Minimum Mandatory Conditions (MMC) (Percentage, Custom)**

<table>
<thead>
<tr>
<th>Value</th>
<th>Baseline</th>
<th>Actual (Previous)</th>
<th>Actual (Current)</th>
<th>End Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>08-Jan-2018</td>
<td>31-May-2019</td>
<td>26-Nov-2019</td>
<td>30-Jul-2023</td>
</tr>
</tbody>
</table>

**Principle Urban Center LGs that reached the required execution rate of their annual Investment Plans in terms of expenditures disbursed (Percentage, Custom)**

<table>
<thead>
<tr>
<th>Value</th>
<th>Baseline</th>
<th>Actual (Previous)</th>
<th>Actual (Current)</th>
<th>End Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>08-Jan-2018</td>
<td>31-May-2019</td>
<td>26-Nov-2019</td>
<td>30-Jul-2023</td>
</tr>
</tbody>
</table>

Intermediate Results Indicators by Results Areas

**Window 1: Improved Financial Viability of LGs**

**1.1: Functional review of the Intergovernmental Transfer System (Yes/No, Custom)**

<table>
<thead>
<tr>
<th>Baseline</th>
<th>Actual (Previous)</th>
<th>Actual (Current)</th>
<th>End Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>08-Jan-2018</td>
<td>31-May-2019</td>
<td>26-Nov-2019</td>
</tr>
</tbody>
</table>
### 1.2: Urban LGs with a functioning Local Fiscal Commission (Number, Custom)

<table>
<thead>
<tr>
<th>Baseline</th>
<th>Actual (Previous)</th>
<th>Actual (Current)</th>
<th>End Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>115.00</td>
</tr>
</tbody>
</table>

- **Date:**
  - 08-Jan-2018
  - 31-May-2019
  - 26-Nov-2019
  - 30-Jul-2023

- **Comments:**
  - Indicator is not yet measurable, as review is not due yet.
  - Target year 1 reached: 1 functioning Local Fiscal Commission

### 1.3: Reduction in time taken for payment of investment expenditures from the Program Special Account (Days, Custom)

<table>
<thead>
<tr>
<th>Baseline</th>
<th>Actual (Previous)</th>
<th>Actual (Current)</th>
<th>End Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.00</td>
<td>5.00</td>
<td>5.00</td>
<td>3.00</td>
</tr>
</tbody>
</table>

- **Date:**
  - 08-Jan-2018
  - 31-May-2019
  - 26-Nov-2019
  - 30-Jul-2023

- **Comments:**
  - No updated figures yet available but delay noticed in transferring the 2019 Performance FECT grants (financed by WB and AFD loans) to LGs at the end Nov, against the target of April 2019.

### 1.4: Increase in the physical execution rate of public investments identified in the Annual Investment Plans of Urban LGs (Percentage, Custom)

<table>
<thead>
<tr>
<th>Baseline</th>
<th>Actual (Previous)</th>
<th>Actual (Current)</th>
<th>End Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>70.00</td>
</tr>
</tbody>
</table>

- **Date:**
  - 08-Jan-2018
  - 31-May-2019
  - 26-Nov-2019
  - 30-Jul-2023

- **Comments:**
  - Target Year 1: Annual Investment Plans developed.

---

**Window 2: Improved performance of urban LGs in managing public investments**

### 2.1 Urban LGs that received at least 80 percent of the training identified in their Annual Capacity Development Plans (Number, Custom)

<table>
<thead>
<tr>
<th>Baseline</th>
<th>Actual (Previous)</th>
<th>Actual (Current)</th>
<th>End Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>123.00</td>
</tr>
</tbody>
</table>

- **Date:**
  - 08-Jan-2018
  - 31-May-2019
  - 26-Nov-2019
  - 30-Jul-2023

- **Comments:**
  - Capacity building plans prepared by LGs.
  - FM, procurement, E&S training sessions were completed: procurement trainings were conducted with good quality, while FM and Safeguards were conducted without prior finalization and Bank approval of training materials - hence the quality have these trainings has to be improved.
  - Continuous Territorial Coaching is ongoing.
  - The weak capacity of SF has been identified by the April 2019 mission, but thus far, GoS has not yet addressed it, and the SF denied the April mission suggestion to enhance SF capacities by hiring an experts on the basis that, according to the SF, there is no capacity weakness.
### 2.2: Proportion of Urban LGs that received at least 80 percent of the Territorial Coaching support identified in their Annual Capacity Building Plans (Percentage, Custom)

<table>
<thead>
<tr>
<th>Baseline</th>
<th>Actual (Previous)</th>
<th>Actual (Current)</th>
<th>End Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>95.00</td>
</tr>
</tbody>
</table>

**Date**
- **Baseline**: 08-Jan-2018
- **Actual (Previous)**: 31-May-2019
- **Actual (Current)**: 26-Nov-2019
- **End Target**: 30-Jul-2023

**Comments**
- Capacity building plans prepared by LGs.
- FM, procurement, E&S training sessions were completed: procurement trainings were conducted with good quality, while tumor trainings were conducted without prior finalization and Bank approval of training materials - hence the quality have these trainings has to be improved.
- Continuous Territorial Coaching is ongoing.
- The weak capacity of SF has been identified by the April 2019 mission, but thus far, GoS has not yet addressed it, and the SF denied the April mission suggestion to enhance SF capacities by hiring an experts on the basis that, according to the SF, there is no capacity weakness.

### 2.3: Information on fiscal transfers and LG performance in year n-1 is publicly accessible by March 31 in year n (Yes/No, Custom)

<table>
<thead>
<tr>
<th>Baseline</th>
<th>Actual (Previous)</th>
<th>Actual (Current)</th>
<th>End Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>No</td>
<td>No</td>
<td>No</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**Date**
- **Baseline**: 08-Jan-2018
- **Actual (Previous)**: 31-May-2019
- **Actual (Current)**: 26-Nov-2019
- **End Target**: 30-Jul-2023

**Comments**
- First performance exercise (beyond the pilot) has yet to be completed, so have the subsequent FECT fiscal transfers.

### 2.4: Proportion of Principle Urban Center LGs that receive FECL conditional grants based upon achievement of annual Performance Indicators (Percentage, Custom)

<table>
<thead>
<tr>
<th>Baseline</th>
<th>Actual (Previous)</th>
<th>Actual (Current)</th>
<th>End Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>70.00</td>
</tr>
</tbody>
</table>

**Date**
- **Baseline**: 08-Jan-2018
- **Actual (Previous)**: 31-May-2019
- **Actual (Current)**: 26-Nov-2019
- **End Target**: 30-Jul-2023

**Comments**
- FECT resources have been allocated unconditionally for year 1. For year 2, the Performance Assessment is currently ongoing and will condition year 2 FECT allocation. Verification of year 1 is currently conducted with ongoing work with the client to improve the quality of the verification process and outputs.

### Disbursement Linked Indicators

#### DLI 1 Modalities for the repartition of State transfers to LGs for recurrent and investment spending (FECL and FDD) and for the repartition of the LVATF reformed and applied in the timely allocation (Outcome, 20.00, 21%)

<table>
<thead>
<tr>
<th>Baseline</th>
<th>Actual (Previous)</th>
<th>Actual (Current)</th>
<th>Year 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>No</td>
<td>0.00</td>
<td>Promulgated FECT degree published</td>
<td>Allocation of FECL, FDD resources to LGs in conformity with the regulatory framework</td>
</tr>
</tbody>
</table>

**Date**
- **Baseline**: --
- **Actual (Previous)**: 31-May-2019
- **Actual (Current)**: 26-Nov-2019
- **Year 5**: --
FECT Capital Grant Transfer system was reformed and promulgated FECT degree was published, hence DLR 1.1 was achieved and disbursed.

**DLI 2 DLI 2: Increase in State-financed intergovernmental capital and recurrent grants (FECL and FDD) to LGs (in billion FCFA) (Outcome, 10.00, 17%)**

<table>
<thead>
<tr>
<th>Baseline</th>
<th>Actual (Previous)</th>
<th>Actual (Current)</th>
<th>Year 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value</td>
<td>42.00</td>
<td>45.00</td>
<td>45.00</td>
</tr>
<tr>
<td>Date</td>
<td>--</td>
<td>31-May-2019</td>
<td>26-Nov-2019</td>
</tr>
</tbody>
</table>

Comments: 2018 budget allocated 45 billion FCFA for both FECT and FDD funds. DLR achieved for year 1. The FECT 2019 repartition is done at the national level. However, the Performance FECT grants (financed by WB and AFD loans) has not yet been transferred to LGs. The mission highlighted the urgency of this as well as the need to inscribe FECT allocations into the 2020 Budget Law to allow for timely LG transfer in 2020.

**DLI 3 DLI 3: Urban LGs with a functioning Local Fiscal Commission (Intermediate Outcome, 12.00, 17%)**

<table>
<thead>
<tr>
<th>Baseline</th>
<th>Actual (Previous)</th>
<th>Actual (Current)</th>
<th>Year 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Date</td>
<td>--</td>
<td>31-May-2019</td>
<td>26-Nov-2019</td>
</tr>
</tbody>
</table>

Comments: DLR achieved for year 1. Disbursement finalized.

**DLI 4 DLI 4: Proportion of Urban LGs that receive FECL conditional grants based upon satisfaction of annual Minimum Mandatory Conditions (MMC) (Outcome, 20.00, 0%)**

<table>
<thead>
<tr>
<th>Baseline</th>
<th>Actual (Previous)</th>
<th>Actual (Current)</th>
<th>Year 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Date</td>
<td>--</td>
<td>31-May-2019</td>
<td>26-Nov-2019</td>
</tr>
</tbody>
</table>

Comments: Target Year 1: baseline established. MMC exercise for year 2 is currently ongoing. Verification of year 1 is currently conducted with ongoing work with the client to improve the quality of the verification process and outputs.

**DLI 5 DLI 5: Proportion of Principle Urban Center LGs that receive FECL conditional grants based upon achievement of annual Performance Indicators (PI) (Intermediate Outcome, 20.00, 0%)**

<table>
<thead>
<tr>
<th>Baseline</th>
<th>Actual (Previous)</th>
<th>Actual (Current)</th>
<th>Year 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Date</td>
<td>--</td>
<td>31-May-2019</td>
<td>26-Nov-2019</td>
</tr>
</tbody>
</table>

Comments: Target Year 1: baseline established. The Performance Indicator exercise is for year 2 is currently ongoing.
The verification of year 1 is currently conducted with ongoing work with the client to improve the quality of the verification process and outputs.

**DLI 6 DLI 6: Proportion of Principle Urban Center LGs that have executed their Annual Investment Plans on schedule in terms of expenditures (Outcome, 15.00, 0%)**

<table>
<thead>
<tr>
<th></th>
<th>Baseline</th>
<th>Actual (Previous)</th>
<th>Actual (Current)</th>
<th>Year 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value</td>
<td>No baseline</td>
<td>0.00</td>
<td>0.00</td>
<td>--</td>
</tr>
<tr>
<td>Date</td>
<td>--</td>
<td>31-May-2019</td>
<td>26-Nov-2019</td>
<td>--</td>
</tr>
<tr>
<td>Comments</td>
<td>NA for 2019</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**DLI 7 DLI 7: Proportion of Urban LGs that received at least 80 percent of the Territorial Coaching support identified in their Annual Capacity Building Plans (Intermediate Outcome, 9.00, 17%)**

<table>
<thead>
<tr>
<th></th>
<th>Baseline</th>
<th>Actual (Previous)</th>
<th>Actual (Current)</th>
<th>Year 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value</td>
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<td>0.00</td>
<td>0.00</td>
<td>--</td>
</tr>
<tr>
<td>Date</td>
<td>--</td>
<td>31-May-2019</td>
<td>26-Nov-2019</td>
<td>--</td>
</tr>
<tr>
<td>Comments</td>
<td>DLR for year 1 is achieved. Annual Capacity Building plans are developed. Disbursement finalized.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>