



Program to Strengthen Governance for Enabling Service Delivery and Public Investment in Kenya (GESDeK) (P161387)

AFRICA | Kenya | Governance Global Practice | Requesting Unit: AFCE2 | Responsible Unit: EA1G1
IBRD/IDA | Program-for-Results Financing | FY 2018 | Team Leader(s): Timothy Stephen Williamson, Leonard Mutuku Matheka

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Program Development Objectives

Program Development Objective (from Program Appraisal Document)

To improve utilization and transparency of resource management in selected service delivery MDAs.

Overall Ratings

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

Implementation Status and Key Decisions

The Bank has established an excellent engagement with the National Treasury, Office of Auditor General (OAG) and Ministry of Public Service Youth and Gender Affairs on PFMR and HR reforms in the context of GESDeK.

The results-based approach for both GESDeK and the new PFM strategy is an example of how to translate reform efforts into results which help unblock the constraints to public investment and service delivery.

GESDeK and now the new PFM Strategy are supported by cross-departmental results teams which have worked hard together to achieve results – and there has been progress towards achieving results in all GESDeK results areas.

Overall there has been progress towards the achievement of Disbursement Linked Indicators although slower than anticipated. Despite the substantial work carried out by the results teams, only 5 out of 9 Disbursement Linked Results (DLRs) identified for possible achievement by June 2019 have been achieved. It is to be expected that progress may not be entirely uniform across the six results areas. Some of the key results achieved are related to the two results areas of Public Investment Management (PIM) and External Audit to take the total achieved DLRs to eight with a value of US\$11.5m (IDA) and €6m (AFD). Eight more DLRs (DLRs 2.1b, 2.1d, 2.3a, 3a, 4a, 6.1a, 6.2a, 6.2b) valued at US\$12.5m) and €2m (AFD), which represent key reform steps can be achieved by August 2019 in time for the first wave of DLI verification, provided agreed follow up actions as set out in the aide memoire, and Government decisions take place on time.

The PFMR Strategy, to which GESDeK is being fully aligned),for 2018 to 2023 and associated operations manual have been completed and approved by the Joint PFM Technical Committee, although approval by the Steering Committee remains pending. The new Strategy and supporting operations manual provide an innovative framework for translating reform efforts into results which help unblock the constraints to public investment and service delivery to which GESDeK is being aligned. Progress has also been made in the establishment of the PFMR Strategy Results Teams and these have replaced the GESDEK results teams. Collaborative working has been established at the technical level, and there is broad technical support for reforms across implementing departments. The PFMR Secretariat has established results team focal points and the GESDeK coordinator will be the focal point of other aspects of program management.

Data on Financial Performance

Disbursements (by loan)

Project	Loan/Credit/TF	Status	Currency	Original	Revised	Cancelled	Disbursed	Undisbursed	% Disbursed
P161387	IDA-61330	Effective	USD	150.00	150.00	0.00	18.35	134.63	12%

Key Dates (by loan)

Project	Loan/Credit/TF	Status	Approval Date	Signing Date	Effectiveness Date	Orig. Closing Date	Rev. Closing Date
P161387	IDA-61330	Effective	07-Sep-2017	28-Sep-2017	15-Jan-2018	31-Dec-2022	31-Dec-2022

Program Action Plan

Action Description	Annual budget provisions under the PFMRS & respective implementing entities are matched to the annual estimated costs for the planned program activities to pre-finance inputs contributing to the achievement of the Disbursements Linked Results.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Fiduciary Systems		PFMR, CFO NT,	Recurrent	Yearly	In Progress
Completion Measurement	Budget Provisions Annually by June 30				
Comments	Refer to table 4 in the Aide Memoire				

Action Description	Timely release of exchequer funds commensurate with requests (as reflected in implementing agencies cash plans) from the implementing agencies to pre-finance inputs to achieve the Disbursements Linked Results.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Fiduciary Systems		PFMR	Recurrent	Quarterly	In Progress
Completion Measurement	Exchequer Releases Monthly				
Comments	Refer to Table 4 of the Aide Memoire				

Action Description	Design specific reports in line with the expenditure framework to facilitate generation of program expenditures from IFMIS.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		ASD, WB, OAG, MoPSYG, NT, IFMIS	Recurrent	Quarterly	In Progress

Completion Measurement	Design the reports in IFMIS October 31, 2017. Budget execution reports every 12 months
Comments	Reports yet to be designed in IFMIS to facilitate generation of reports program

Action Description	Prepare institutional annual financial statements for the three implementing agencies with appropriate disclosure notes outlining the program expenditures in line with the agreed expenditure framework				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		NT (PFMR & PSASB), MoPSYGA & OAG	Recurrent	Yearly	In Progress
Completion Measurement	Annually not later than September 30, 2017				
Comments	Disclosure note formats for GESDeK agreed with ASD. PFMR Secretariat adopted the note formats and adopted by PFMR Secretariat, OAG and MoPSYGA and endorsed by the Public Sector Accounting Standards Board. (PSASB).				

Action Description	The auditor for the OAG has been appointed.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		NT	Recurrent	Semi-Annually	In Progress
Completion Measurement	Appointment of the Auditor for the OAG General				
Comments	Procurement of auditor for the OAG ongoing				

Action Description	Implementing Agencies Establish and maintain: (i) PFM Standing Committee; (ii) Audit Committees; (iii) Internal Risk Management Framework including F&C risks; (iv) Risk Registers and Internal Control Framework in line with the PFMAct 2012 and PFM Reg				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		IAD, MOPSYG, NT	Recurrent	Semi-Annually	In Progress
Completion Measurement	Continuously monitored every 6 months				
Comments	Refer to table 4 of the Aide Memoire				

Action Description	Implementing Agencies - compliance with the applicable business standards as per the Regulations
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Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		PPD, AG	Due Date	31-Jan-2018	In Progress
Completion Measurement	Continuous				
Comments	Amendments proposed to the existing business standards to enhance efficiency and shorten contracting lead time. Draft amendments to the Act and Regulations not yet approved.				

Action Description					
Implementing Agencies establish a filing and records management system in accordance with the provisions of the PPAD Act 2015 and attendant Regulations					
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		PPRA	Recurrent	Yearly	In Progress
Completion Measurement	Continuous				
Comments	Manuals/ templates/standard forms and guidance notes on procurement filing and records management to be prepared consistent with the provisions of the Public Procurement and Asset Disposal (PPAD) Act 2015 and attendant Regulations				

Action Description					
PPRA shares on a quarterly basis with Implementing Departments the list of firms on the WB, UN, EU and French Financial Sanctions Lists.					
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		WB, PPRA	Due Date	30-Jun-2020	In Progress
Completion Measurement	Continuous				
Comments	Debarment and suspended list of firms and individuals not shared with implementing entities				

Action Description					
Implementation of e-procurement in the three implementing agencies as part of the first phase.					
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		PPRA	Recurrent	Continuous	Not Yet Due
Completion Measurement	Continuous				
Comments	Implementation of e-procurement to start once UAT for upgraded e-procurement and State Procurement Portal is completed				

Action Description					
Establishment of complaints and reporting system at the PFMR Secretariat					

Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		PFMR, WB	Recurrent	Continuous	In Progress
Completion Measurement	Within 6 months of effectiveness				
Comments	Framework for PFMR complaints and reporting system set out in the POM. Further amendments necessary in the context of the Strategy POM				

Action Description	Implementing agencies publish annual performance against the “resolution of public complaints” and “corruption prevention indicators” under the Performance Contacting system.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		PFMR, NT, MoPSYGA and OAG	Recurrent	Yearly	In Progress
Completion Measurement	Resolution of Public Complaints				
Comments	<ul style="list-style-type: none"> - Ombudsman has reported that NT has complied with complaints reporting requirements. MoPSYG has also complied - Anticorruption focal points appointed the PFMR Secretariat, OAG and MoPSYG 				

Action Description	<ul style="list-style-type: none"> •Establish and maintain risk register for the program •Reporting on recommendations made to mitigate against risks identified in the risk register 				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		PFMR	Due Date	31-Dec-2018	In Progress
Completion Measurement	Risk register updated based on actions completed and emerging MDA risks as they are identified.				
Comments	Refer to Aide Memoire for comments				

Action Description	Managing and mitigating impacts associated with e-waste				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical		PFM Reform Secretariat	Recurrent	Yearly	Not Yet Due

Completion Measurement	Implementing the requirements of the 1999 Environmental Management and Coordination Act (EMCA) (as amended in 2015), Waste Management Regulations, E-waste Management Guidelines and Draft E-Waste regulations
Comments	Framework (handling e-waste for ICT related e-waste) set out in POM but yet to be put into operation. The framework needs alignment with PPAD Act and regulations

Risks

Systematic Operations Risk-rating Tool

Risk Category	Rating at Approval	Previous Rating	Current Rating
Political and Governance	● Substantial	● Substantial	● Substantial
Macroeconomic	● Moderate	● Moderate	● Moderate
Sector Strategies and Policies	● Moderate	● Moderate	● Moderate
Technical Design of Project or Program	● Substantial	● Substantial	● Substantial
Institutional Capacity for Implementation and Sustainability	● Substantial	● Substantial	● Substantial
Fiduciary	● Substantial	● Substantial	● Substantial
Environment and Social	● Low	● Low	● Low
Stakeholders	● Substantial	● Substantial	● Substantial
Other	--	--	--
Overall	● Substantial	● Substantial	● Substantial

Results

PDO Indicators by Objectives / Outcomes

PDO Indicator 1: Prioritized Public Investments				
▶ Projects with capital allocation above Kes.100m in compliance with procedures in PIM Manual (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	30.00
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR1d for information on progress.			
PDO Indicator 2: Reliable Funding for Service Delivery and Investment Projects				

►a) Av under-release of priority oper SD budget alloc in % of revised in-year cash plans on 1/4 then (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	8.00	0.00	0.00	8.00
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR2.1c for information on progress.			
►b) Annual Exchequer releases to GoK capital budget allocations as a % of the approved budget (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	90.70	0.00	0.00	95.00
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR2.1d for information on progress.			
PDO Indicator 3: Efficient and Transparent Procurement				
►MDAs using e-Procurement System in compliance with the PPAD Act, 2015 (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	3.00
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR3c for information on progress.			
PDO Indicator 4: Consolidated Staff Data				
►MDAs whose payroll data has been uploaded to GHRIS and are up to date (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	20.00
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR4b for information on progress			
PDO Indicator 5: Timely and Quality Financial Statements and Audit				
►(a) % of MDAs whose financial statement audits have been completed within 3 months after OAG receipt (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	5.00	50.00
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR5.2c for information on progress			

►(b) months between receipt of final consolidated FS by OAG and submission of Audited FS to Parliamen (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	10.00	0.00	0.00	3.00
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR 5.2d			

PDO Indicator 6a: Transparent Institutions

►No. of MDAs where info is publicly available online in searchable form on prog. expe & transfers to (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	6.00
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR6.1c for information on progress.			

PDO Indicator 6b: Strengthened Fiduciary Assurance and Risk Management

►Annual and quarterly MDA Internal Audit Reports have been prepared and undergone QA in line with (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	20.00
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR6.2c for information on progress.			

Intermediate Results Indicators by Results Areas

Prioritised Public Investments				
►IRI 1.1: Dedicated unit established with staff deployed assigned performing NT PIM roles. (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	Yes	Yes
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR1a for information on progress.			
►IRI 1.2: Approved PIM manual & user requirements which address key challenges in PIM (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target

Value	No	No	Yes	Yes
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR1b for information on progress			
►IRI 1.3: UAT complete for enhance e-ProMIS automating provision of PIM Manual (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR1c for information on progress.			

Reliable Funding for Service Delivery and Public Investments				
►IRI 2.1: Guidelines adopted requiring revised MDA cash plans to protect SD & infras budget priorities (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR2.1b for information on progress.			
►IRI 2.2: Annual domestic (tax plus non-tax) revenue collections as a % of the annual budget (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	91.87	91.87	91.87	94.00
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR2.2 for information on progress.			
►IRI 2.3: Ave. underperformance of quarterly net domestic borrowing as % revised in-year cash plans (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	70.00	0.00	0.00	25.00
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR2.3b for information on progress.			
►IRI 2.4: Inyear borrowing plan consistent with delivering cash for MDAs based on CPs using new system (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes

Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR2.3a for information on progress.			

Efficient and Transparent Procurement

►IRI 3.1: UAT for upgraded e-procurement and SPP complete (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR3b for information on progress.			
►IRI 3.2: Roadmap for e-procurement upgrade including SPP, aligned to PPADA requirements & regulations (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR3a for information on progress.			

Consolidated Staff Data

►IRI 4: GHRIS enhanced to handle consolidated HR data from MDAs and interfaces with IFMIS (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR4b for information on progress.			

Timely and Quality Financial Statements and Audit

►IRI 5.1: Audit codes that classify risk clusters to enable efficient targeting of audit resource (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	Yes	Yes
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR5.2a for information on progress.			
►IRI 5.2: Enhanced audit methodology and quality assurance framework in place (Yes/No, Custom)				

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	Yes	Yes
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR5.2b for information on progress.			
►IRI 5.3: % of MDAs NT has reviewed the quality of Annual FS generated from IFMIS & submitted to OAG (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	10.00	0.00	15.00	50.00
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR5.1 for information on progress			

Strengthened Fiduciary Assurance and Transparency

►IRI 6.1: MDAs can access multi-year itemized & facility level budget & outturn data in IFMIS (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR6.1c for information on progress.			
►IRI 6.2: UAT of online pub interface providing searchable info on progs, projects & transfers to SDU (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR6.1b for information on progress			
►IRI 6.3: Updated manuals & QA framework for IA to strengthen assurance & risk management are in place (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR6.2b for information on progress.			
►IRI 6.4: Complete diagnostic study of internal audit (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target

Value	No	No	No	Yes
Date	30-Jun-2016	31-Dec-2018	28-Jun-2019	30-Jun-2022
Comments	Refer to DLR6.2a for information on progress.			

Disbursement Linked Indicators

►DLI 1 DLR 1a: PIM Unit established in NT (Output, 2,500,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	No	No	No	Yes
Date	--	--	28-Jun-2019	--
Comments	<p>NT has formed a PIM unit in the Budget Department with 8 staff identified. The plan is for the unit to be a department following Cabinet approval. The status is PIM Unit formed and evidence of DLI being met provided to PFMR for verification.</p> <p>"No" entered as status because DLR verification yet to take place.</p>			

►DLI 2 DLR 1b: Approved PIM Manual & user requirements for e-ProMIS which addresses key challenges in PIM including prioritization, costing and transparency (Output, 2,500,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	No	No	No	Yes
Date	--	--	28-Jun-2019	--
Comments	<ul style="list-style-type: none"> • Draft Regulations developed based on guidelines updated following consultations and approved by PS in November 2018. • Subsequent revisions made and discussions ongoing with Parliament on going prior to formal submission by NT. • With Technical Assistance (TA) support from World Bank, Government prepared draft user requirements and report finalized in May. On this basis, PIM Department prepared TORs. 			

►DLI 3 DLR 1c: UAT complete for enhanced e-ProMIS and IFMIS (Output, 2,500,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	No	No	No	Yes
Date	--	--	28-Jun-2019	--
Comments	<ul style="list-style-type: none"> • DLR achievement not expected at this stage. Development of system has not yet started as a result of delays in preparation of user requirements. The achievement of the DLR is likely to be delayed beyond June 2019. • Decision has been made on the model for upgrading e-promis to automate the PIM processes. • The proposed approach in the automation of the PIM process is to layout comprehensive infrastructure and automation sequencing and roll out ready for operationalization in the next 6 months. 			



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►DLI 4 DLR 1d: Projects with capital allocations above KES 100 million which are in compliance with procedures in the PIM manual. (Output, 17,500,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	0.00	0.00	0.00	30.00
Date	--	--	28-Jun-2019	--
Comments	<ul style="list-style-type: none"> • WB and Public Investment Management (PIMU) yet to agree on compliance based on draft regulations for inclusion in Program Operations Manual (POM). • PIM Department did not identify projects up front to support preparation and enable compliance. • Therefore DLR1d cannot be achieved by June 19. 			

►DLI 5 DLR 2.1a: UAT of cash management and exchequer systems (Output, 1,500,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	No	No	No	Yes
Date	--	--	28-Jun-2019	--
Comments	<ul style="list-style-type: none"> • UAT Report in place. ASD (Exchequer) to report against compliance with DLI verification protocols to ensure DLI met. • Further automation of exchequer process including Controller of Budget (COB) authorization agreed and under pilot implementation ready for full for roll out in 19/20 			

►DLI 6 DLR2.1b Guidelines adopted by NT which require that revised MDA cash plans protect service delivery and infrastructure budget priorities. (Output, 1,500,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	No	No	No	Yes
Date	--	--	28-Jun-2019	--
Comments	<ul style="list-style-type: none"> • Budget Implementation circular included reference to Priority Service delivery programs (PSDPs). • PSDP's replaced as "category 2" under proposed cash management framework • Proposals include MDA cash limits by category linked to cash available in the aggregate cash plan. • Interim definition of Category 2 and specific guidance on preparing cash plans within limits and requesting exchequer drafted by not communicated to MDAs. 			

►DLI 7 DLR 2.1c: Average under-release of priority operational service delivery budget allocations expressed as a percentage of revised in year cash plans on a quarterly then monthly basis. (Outcome, 8,000,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	8.00	0.00	0.00	8.00
Date	--	--	28-Jun-2019	--

Comments	<ul style="list-style-type: none"> • DLIs 2.1c cannot be met as there is no aggregate cash plan for 2019/20. • If Category 2 definitions for 2018/19 confirmed in POM, DLR 2.1d can be met by releasing exchequer in June.
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►DLI 8 DLR2.1d: Annual exchequer releases to GoK major capital budget allocations as a % of the approved budget. (Outcome, 8,000,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	90.70	0.00	0.00	95.00
Date	--	--	28-Jun-2019	--
Comments	<ul style="list-style-type: none"> • Delays in issuance of PSDP definitions and guidance is undermining the ability for DLR to be met by end of FY 2018/19. 			

►DLI 9 DLR 2.2: Annual domestic (tax plus non-tax) revenue collections as a percentage of the annual budget (Output, 8,000,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	91.87	0.00	0.00	94.00
Date	--	--	28-Jun-2019	--
Comments	<ul style="list-style-type: none"> • 2018/19 under-performing unlikely to be met. • MFAD with support from World Bank has undertaken recalibration of projection model and elasticities have been calculated jointly by KRA and NT which can impact on 2020/21 projections. • 2019/20 printed estimates based on old elasticities. 			

►DLI 10 DLR 2.3a: In year borrowing plan consistent with delivering cash for MDAs based on a compilation of the cash plans using the new system (Output, 2,000,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	No	Yes	No	Yes
Date	--	--	28-Jun-2019	--
Comments	<ul style="list-style-type: none"> • No approved consolidated cash plan for 2018/19 and DLR cannot be achieved this FY. • Original Public Debt Management Office (PDMO) borrowing plan based on fiscal framework and not linked to an approved cash plan and therefore, it was not in compliance with DLR. • ASD, with WB support, developing framework for Cash Management, including aggregate cash planning tool, and TORs for a Cash Management Committee and Technical Team responsible for overseeing cash plans. • Tools for PDMO to link borrowing plan to cash plan developed. 			



►DLI 11 DLR 2.3b: Average under performance of quarterly net domestic borrowing as a percentage of what is planned in revised in year cash plans (Output, 2,000,000.00, 0%)

	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	70.00	0.00	0.00	25.00
Date	--	--	28-Jun-2019	--
Comments	<ul style="list-style-type: none"> • DLI cannot be achieved by June 19 as not cash plan for the FY in place. • DLI verification protocol for 2.3b adjusted to specify the cash plan required by August and not the first month of the FY. • PDMO needs to put in place measures to tracking this indicator, and it will be reviewed. 			

►DLI 12 DLR3a: roadmap agreed for upgrading e-procurement system including SPP, aligned to requirements of PPADA and attendant regulations. (Output, 2,000,000.00, 0%)

	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	No	No	No	Yes
Date	--	--	28-Jun-2019	--
Comments	<ul style="list-style-type: none"> • Draft e-Procurement strategy and Roadmap reviewed by an NT appointed a committee to which reported its findings in September 2018. Visit to Rwanda on benchmarking on end-to-end e-Procurement system in March 2019 • An agreement has been made to enhance the system and develop a standalone system in the medium term. • Business processes and specifications now to be prepared and strategy finalized with WB support 			

►DLI 13 DLR 3b: UAT for upgraded e-procurement system and state procurement portal complete (Output, 4,000,000.00, 0%)

	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	No	No	No	Yes
Date	--	--	28-Jun-2019	--
Comments	Implementation delayed by delays developing roadmap and business process. Interim enhancements being made to IFMIS procurement module and to the Tender Portal to provide for publication of contract awards			

►DLI 14 DLR3c: Number of MDAs using the e-procurement system in compliance with the PPADA and attendant regulations for the full fiscal year and procurement data disclosed in SPP following OCDS (Outcome, 15,000,000.00, 0%)

	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	0.00	0.00	0.00	20.00
Date	--	--	28-Jun-2019	--
Comments	No progress expected at this stage.			



►DLI 15 DLR4a: Plan adopted for GHRIS to be enhanced to handle consolidated HR data from MDAs which interfaces with IFMIS (Output, 2,000,000.00, 0%)

	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	No	No	No	Yes
Date	--	--	28-Jun-2019	--
Comments	<ul style="list-style-type: none"> • TA Firm was engaged as a consultant to undertake GHRIS assessment. However, the report did not meet the planned requirements • Agreement to complete GHRIS assessment exercise and develop business processes in-house. • Interagency task force established by NT and MoPSYG to automate the payroll interfaced with IFMIS and GHRIS. • Payroll and HR data consolidation exercises to be coordinated to ensure interoperability 			

►DLI 16 DLR4b: Number of MDAs whose payroll data has been uploaded to GHRIS and are up to date. (Outcome, 18,000,000.00, 0%)

	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	0.00	0.00	0.00	20.00
Date	--	--	28-Jun-2019	--
Comments	Delays in development of Plan and business processes mean upgrading GHRIS delayed and so payrolls cannot be uploaded			

►DLI 17 DLR 5.1: The percentage (%) of MDAs the National Treasury has reviewed the quality of Annual Financial Statements generated from IFMIS and has submitted to the OAG within 4 months. (Output, 8,000,000.00, 0%)

	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	10.00	4.00	0.00	50.00
Date	--	--	28-Jun-2019	--
Comments	<ul style="list-style-type: none"> • Consolidated financial statements in place, and ASD reviewed quality of financial statements took place • Agreed to limit consistency with IFMIS to receipts and payments for 2016/17 • 4 Service Delivery MDA met DLI, with payables and receipts consistent with IFMIS. 			

►DLI 18 DLR 5.2a: Approval of audit codes that classify risk clusters to enable efficient targeting of audit resources (Output, 1,000,000.00, 0%)

	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	No	No	No	Yes
Date	--	--	28-Jun-2019	--
Comments	Objectives, principles and criteria for Risk Ranking of all auditable clients has been developed, and approved by OAG. Status "No" as DLR achievement subject to verification.			

►DLI 19 DLR 5.2b: Enhanced Audit methodology and Quality Assurance framework approved (Output, 500,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	No	No	No	Yes
Date	--	--	28-Jun-2019	--
Comments	<ul style="list-style-type: none"> Audit client risk framework, financial and compliance audit manual, policy control manual, compliance audit manual and QA manual have been developed and approved by OAG earlier than planned. Status "No" as DLR achievement subject to verification. 			

►DLI 20 DLR5.2c: % of MDAs whose financial statement audits have been completed within 3 months after OAG receipt of final financial statements using an improved methodology, undergone quality assurance. (Output, 8,000,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	0.00	0.00	0.00	50.00
Date	--	--	28-Jun-2019	--
Comments	<ul style="list-style-type: none"> OAG applying new methodology to national MDAs with a view to achieving DLR5.2c a year early. Checklist for compliance with new methodology and manuals agreed and being applied to MDAs. The last MDA audit was submitted to Parliament in May 2018 within 8 Months of receipt. Percentage is "zero" subject to verification 			

►DLI 21 DLR 5.2d: Months between receipt of consolidated and quality assured financial statements by OAG and submission of the audited financial statements to Parliament (Outcome, 8,500,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	10.00	0.00	0.00	3.00
Date	--	--	28-Jun-2019	--
Comments	<ul style="list-style-type: none"> DLR achieved. It is "0" subject to verification 			

►DLI 22 6.1a MDAs can access multi-year itemized and facility level budget and outturn data for all MDAs in searchable form through the budget module in the IFMIS (Output, 1,000,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	No	No	No	Yes
Date	--	--	28-Jun-2019	--
Comments	<ul style="list-style-type: none"> system. Consultations started between BD and Sector Ministries, but progress delayed by budget process. Initial meetings held with Ministry of Health (MoH) and Ministry of Education (MoE), but data not yet formally requested and obtained. Analytical repository will be developed or information made public in parallel once data obtained. The boost has been updated with the 2018/19 budget and the 2017/18 actuals. The standard table and user manual in place. 			

►DLI 23 6.1b UAT of online public interface which provides information in a searchable form on programs and projects and transfers to service delivery unit (Output, 800,000.00, 0%)

	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	No	No	No	Yes
Date	--	--	28-Jun-2019	--
Comments	<ul style="list-style-type: none"> The achievement of the DLR is likely to be delayed beyond June 2019. User requirements are not yet in place. Mockup of portal prepared and consultations within Budget department ongoing. Maintaining functional Hyperion programming team is important to deliver results. 			

►DLI 24 DLR 6.1c: Number of MDAs where information is publicly available online in searchable form on a) program expenditure and performance, b) project expenditure and performance and c) transfers to service (Outcome, 10,200,000.00, 0%)

	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	0.00	0.00	0.00	3.00
Date	--	--	28-Jun-2019	--
Comments	No progress expected at this stage.			

►DLI 25 6.2a: Complete Diagnostic Study of Internal Audit (Output, 1,000,000.00, 0%)

	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	No	No	No	Yes
Date	--	--	28-Jun-2019	--
Comments	<ul style="list-style-type: none"> The 1st draft of the diagnostic study was issued in Nov 2018. Additional comments provided by the teams. Final draft from the diagnostic study is yet to be submitted. 			

►DLI 26 6.2b: Updated manuals and QA framework for internal audit to strengthen assurance and risk management are in place (Output, 1,000,000.00, 0%)

	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	No	No	No	Yes
Date	--	--	28-Jun-2019	--
Comments	New Manuals issued by IAD, training carried out and under implementation. <ul style="list-style-type: none"> Draft quality assurance framework in place but requires input from the diagnostic report. 2 out of the 3 diagnostic study reports submitted to IAD for review and approval. Submission of the pending study report and QA framework finalized. 			

►DLI 27 6.2c No. MDAs where Annual & quarterly Internal Audit Reports have been prepared and undergone QA in line with enhanced procedures for assurance, risk management and audit follow up. (Outcome, 6,000,000.00, 0%)

	Baseline	Actual (Previous)	Actual (Current)	By end FY 2021/22
Value	0.00	0.00	0.00	20.00
Date	--	--	28-Jun-2019	--
Comments	No progress expected at this stage.			