



## Strengthening Institutional Capacity for Government Effectiveness Project (P149176)

AFRICA | Burundi | Governance Global Practice |  
IBRD/IDA | Investment Project Financing | FY 2015 | Seq No: 7 | ARCHIVED on 01-Mar-2019 | ISR36064 |

Implementing Agencies: Government of Burundi, MINISTRY OF FINANCE

### Key Dates

#### Key Project Dates

Bank Approval Date: 22-Apr-2015

Effectiveness Date: 19-Aug-2016

Planned Mid Term Review Date: 08-Mar-2019

Actual Mid-Term Review Date: --

Original Closing Date: 31-Dec-2020

Revised Closing Date: 31-Dec-2020

### Project Development Objectives

Project Development Objective (from Project Appraisal Document)

The Project Development Objective (PDO) is: to strengthen government institutional capacity to improve fiscal management. This objective will be achieved by supporting government efforts to mobilize domestic revenue, improve public expenditure management and controls, produce timely statistics for policy making, and improve mining sector regulatory capacity and practices.

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

No

### Components

Name

Component 1: Modernizing Revenue Policy and Administration:(Cost \$6.20 M)

Component 2: Strengthening Public Expenditure Management and Control; Project Management:(Cost \$8.90 M)

Component 3: Improving ISTEERU's Institutional Capacity:(Cost \$3.30 M)

Component 4: Improving Mining Regulatory Capacity and Practices:(Cost \$3.60 M)

### Overall Ratings

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

### Implementation Status and Key Decisions

There have been no major changes since the previous ISR. Project implementation is progressing and in line with project results' indicators. Weak capacity of the implementing agencies has resulted in poor quality ToRs which in turn has delayed the implementation of the project activities. In January 2019, the implementing agencies were requested to provide the preliminary list of activities starting from MTR to project closure. A workshop was held early February 2019 to discuss proposed lists of activities and to provide technical guidance to refine the activities. The workshop set the stage for MTR.



## Risks

### Systematic Operations Risk-rating Tool

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

## Results

### PDO Indicators by Objectives / Outcomes

Modernizing Revenue Policy and Administration				
▶ Improved predictability of tax policy (Percentage, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	93.40	--	92.60	95.00



Date	01-Jan-2013	--	30-Dec-2016	31-Dec-2021
------	-------------	----	-------------	-------------

### Strengthening Public Expenditure Management and Control

► Program-based budgets attached to the Finance Law and defended by sector ministries in the Parliament (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	0.00	3.00
Date	01-Jan-2015	--	30-Dec-2016	31-Dec-2021

### Improving ISTEERU's Institutional Capacity

► Improved production of timely and reliable statistics (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	5.00	17.00	17.00	20.00
Date	01-Jan-2015	30-Dec-2017	30-Dec-2017	31-Dec-2021

Comments:

The target (8) has been overly achieved.  
 17 statistics were produced and published in 2017.  
 • 8 annual statistical products: (1) National accounts, (2) Annual agricultural statistics, (3) Annual environmental statistics, (4) Report on income statements of industries, (5) Sustainable Human Development ( DHD), (6) Annual National Statistics and (7) Social Dashboard, (8) Fleet Report.  
 • 7 quarterly products: (1) Quarterly business outlook, (2) 'Note de conjuncture', (3) Foreign trade index documents, (4) External trade statistics bulletins, (5) Bulletins of the Harmonized Index of Industrial Production and (6) Quarterly National Accounts, (7) Vital Statistics Bulletin.  
 • 2 monthly products: (1) Report on the National Consumer Price Index and (2) Monthly Price Bulletins.

### Improving Mining Regulatory Capacity and Practices

► Improved management and regulatory framework in the mining sector (Text, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes
Date	01-Jan-2015	30-Dec-2017	30-Dec-2017	31-Dec-2021

Comments:

No target is foreseen for 2017.

## Intermediate Results Indicators by Components

### Component 1: Modernizing Revenue Policy and Administration

► Tax policy measures backed by ex-ante impact analysis (Percentage, Custom)



	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	50.00
Date	01-Jan-2015	30-Dec-2017	30-Dec-2017	31-Dec-2021
Comments:	This indicator might be modified at MTR considering: a. when the project has been developed the ex-ante evaluation was not in place; b. the 2015 crisis hampered considerably the progresses of this reform.			
<b>►New tax policy measures implemented after a minimum of six months from the date of announcement to taxpayers (Percentage, Custom)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	50.00
Date	01-Jan-2015	30-Dec-2017	30-Dec-2017	31-Dec-2021
Comments:	This target has not been achieved. The 2015 crisis hampered considerably progresses in tax policy.			
<b>►Increased taxpayer compliance (Percentage, Custom)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	0.00
Date	31-Dec-2014	30-Dec-2017	30-Dec-2017	31-Dec-2021
Comments:	All targets for the three categories of tax payers have been achieved. GC: 99.7; MC: 91 and PC: 90.			
<b>▲Large Tax Operators (Percentage, Custom Breakdown)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	99.00	99.70	99.70	99.50
Date	01-Jul-2014	30-Dec-2017	30-Dec-2017	31-Dec-2021
<b>▲Medium Tax Operators (Percentage, Custom Breakdown)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	83.00	91.00	91.00	97.00
Date	01-Jul-2014	30-Dec-2017	30-Dec-2017	31-Dec-2021
<b>▲Small Tax Operators (Percentage, Custom Breakdown)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	60.00	90.00	90.00	90.00
Date	01-Jul-2014	30-Dec-2017	30-Dec-2017	31-Dec-2021
<b>►Domestic tax revenue collected outside Bujumbura urban, out of the total domestic revenue collected in a given year (Percentage, Custom)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target



Value	0.80	1.30	1.30	2.50
Date	01-Jan-2014	30-Dec-2017	30-Dec-2017	30-Dec-2021
Comments:	The target of 1.8 for 2017 has not been achieved. Greater tax collection is achieved in Bujumbura (capital city).			
<b>►Audit Completion Ratio (Percentage, Custom)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	46.00	53.00	53.00	80.00
Date	01-Jan-2015	30-Dec-2017	30-Dec-2017	31-Dec-2021
Comments:	The target of 50 % for FY 2017 has been achieved thanks to great efforts undertaken in training the tax auditors.			

**Component 2: Strengthening Public Expenditure Management and Control; Project Management**

**►Reduction in the time reported to process budget requests at each stage of the expenditure chains (quarterly average) (Days, Custom)**

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	5.00	5.00	5.00	5.00
Date	31-Dec-2014	30-Dec-2017	30-Dec-2017	31-Dec-2021
Comments:	This indicator is likely to be revised at MTR stage considering data should be made available by the roll out of SIGEFI which indeed have been encountering difficulties.			

**▲Verification (VF) (Days, Custom Breakdown)**

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	15.00	4.00	4.00	2.00
Date	31-Dec-2014	30-Dec-2017	30-Dec-2017	31-Dec-2021

**▲Budget Commitment (BC) (Days, Custom Breakdown)**

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	27.00	5.00	5.00	2.00
Date	31-Dec-2014	30-Dec-2017	30-Dec-2017	31-Dec-2021

**▲Legal Commitment (LC) (Days, Custom Breakdown)**

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	27.00	5.00	5.00	2.00
Date	31-Dec-2014	30-Dec-2017	30-Dec-2017	31-Dec-2021

**▲Authorization (AT) (Days, Custom Breakdown)**



	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	12.00	7.00	7.00	1.00
Date	31-Dec-2014	30-Dec-2017	30-Dec-2017	31-Dec-2021
<b>▲Disbursement (DE) (Days, Custom Breakdown)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	5.00	3.00	3.00	2.00
Date	31-Dec-2014	30-Dec-2017	30-Dec-2017	31-Dec-2021
<b>▲Payment (PA) (Days, Custom Breakdown)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	12.00	9.00	9.00	5.00
Date	31-Dec-2014	30-Dec-2017	30-Dec-2017	31-Dec-2021
<b>▶Number of beneficiaries of training courses on budget program, of which at least 80 % pass the final test/get the certificate. (Number, Custom)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	120.00
Date	01-Jan-2015	30-Dec-2017	30-Dec-2017	31-Dec-2021
Comments:	The reform of the budget programme has been postponed to 2019.			
<b>▲Number of beneficiaries of training courses on budget program, of which at least 80 % pass the final test/get the certificate. (Percentage, Custom Supplement)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	96.00
<b>▶Number of audits produced by Court of Auditors conforming to International Standards of Supreme Audit Institutions (ISSAI) (Number, Custom)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	185.00
Date	01-Jan-2015	30-Dec-2017	30-Dec-2017	31-Dec-2021
Comments:	This indicator is likely to be revised at MTR stage. The Court of Auditors have produced 10 communes' s audit reports but they do not comply with the international standards of supreme audit institutions (ISSAI). Furthermore the Court in 2017 received the 2015 Government financial statements but the audit has not been made available.			

**Component 3: Improving ISTEERU's Institutional Capacity**

**▶National statistics published as per the original targets set in the annual ISTEERU corporate program (Percentage, Custom)**



	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	67.20	67.20	75.00
Date	01-Jan-2015	30-Dec-2017	30-Dec-2017	31-Dec-2021
Comments:	The target of 40 has been overly achieved.			
<b>►Performance appraisal system and evaluation mechanisms developed and implemented for all technical employees at ISTEERBU (Yes/No, Custom)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes
Date	01-Jan-2015	30-Dec-2017	30-Dec-2017	31-Dec-2021
Comments:	The target has not been achieved. The technical assistance to ISTEERBU on this matter is ongoing.			
<b>►Number of ISTEERBU staff trained and evaluated with satisfaction in design and analysis of statistics products, of which at least 25% should be women (Number, Custom)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	120.00
Date	01-Jan-2015	30-Dec-2017	30-Dec-2017	31-Dec-2021
Comments:	The targets for FY 2017 (respectively 56 staff and 25%) have been achieved. 79 people were trained including 19 women. The training institute ENSEA recruited for the professionalization of junior statisticians has granted 79 certificates, including 19 for women on the following topics: (i) Module 1: Treatment and analysis of survey data and calculation of indicators (15 people including 2 women); Module 2: Econometric and forecast analyzes (25 people including 6 women); Module 3: Mapping with ArcGIS and QUANTUM GIS software (22 people including 5 women) and Module 4: Business cycle analysis (25 people including 6 women).			
<b>▲Number of ISTEERBU staff trained and evaluated with satisfaction in design and analysis of statistics products, of which at least 25% should be women (Number, Custom Breakdown)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	79.00	79.00	120.00
Date	01-Jan-2015	30-Dec-2017	30-Dec-2017	31-Dec-2021
<b>▲Number of ISTEERBU staff trained and evaluated with satisfaction in design and analysis of statistics products, of which at least 25% should be women (Percentage, Custom Supplement)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	25.00	25.00	30.00
<b>►Statistics products publicly available to users through Accelerated DataProgram and ISTEERBU website (Percentage, Custom)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	25.00	60.00	60.00	80.00
Date	01-Jan-2015	30-Dec-2017	30-Dec-2017	31-Dec-2021





Comments:	The target of 45% has been overly achieved.			
<b>►Beneficiaries satisfied with quality of services provided by ISTEERBU (Percentage, Custom)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	22.70	0.00	0.00	45.00
Date	01-Jan-2015	30-Dec-2017	30-Dec-2017	31-Dec-2021
Comments:	The survey to assess the rate of satisfaction of beneficiaries on the quality of the services provided by ISTEERBU in FY 2017 will be launched later in FY 2018, therefore indicator's data are not available and progressed toward the achievement of the target cannot be assessed.			

<b>Component 4: Improving Mining Regulatory Capacity and Practices</b>				
<b>►Percentage of ASM mines inspected on a quarterly basis according to mining regulations which don't respect mining regulations (Percentage, Custom)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	70.00	0.00	0.00	10.00
Date	01-Jan-2015	30-Dec-2017	30-Dec-2017	31-Dec-2021
Comments:	This indicator is likely to be revised at MTR stage.			
<b>►Percentage of total remedial actions taken within 6 months from inspection reports deemed satisfactorily addressed (Percentage, Custom)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	5.00	5.00	5.00	50.00
Date	01-Jan-2015	30-Dec-2017	30-Dec-2017	31-Dec-2021
<b>►Mineral production and taxation revenues database monthly updates completed and made available to the public (Number, Custom)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	1.00	1.00	1.00	12.00
Date	01-Jan-2015	30-Dec-2017	30-Dec-2017	31-Dec-2021

## Data on Financial Performance

### Disbursements (by loan)

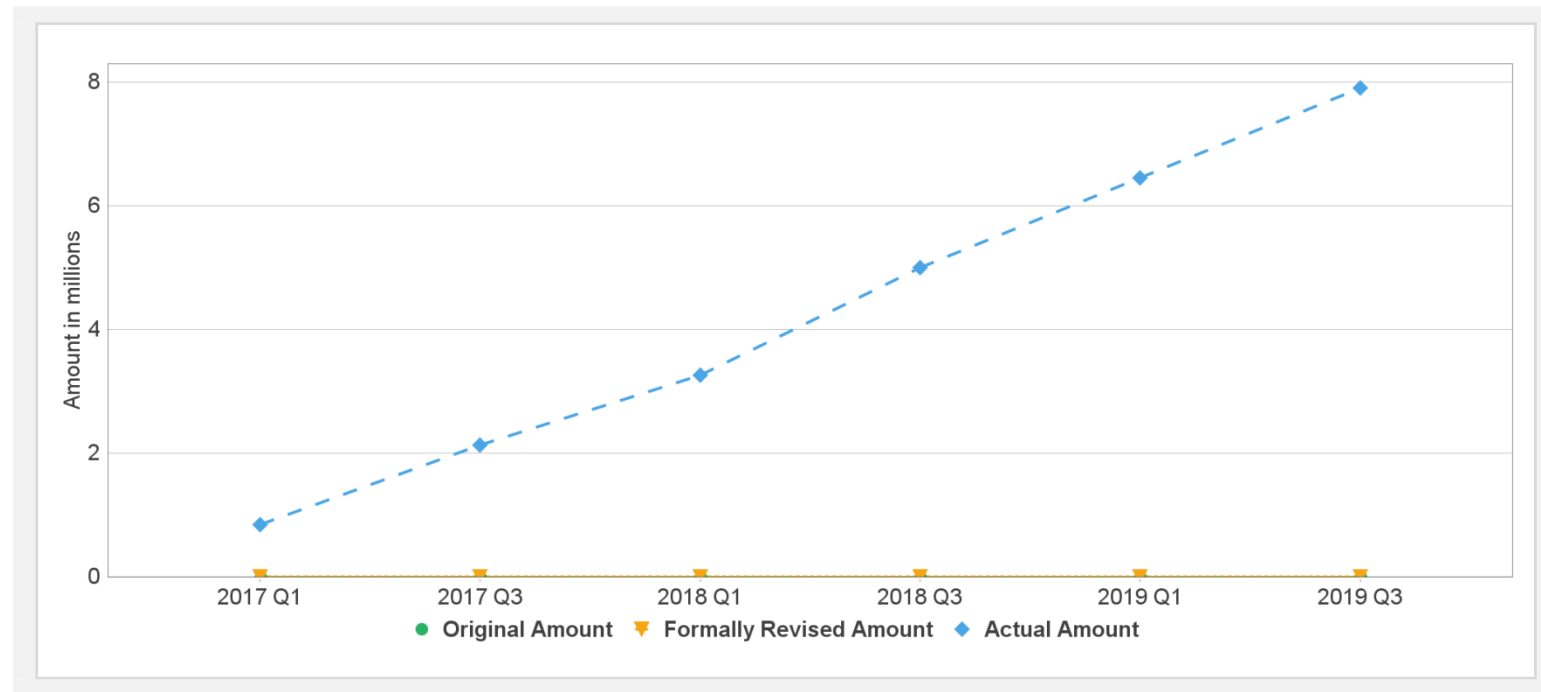
Project	Loan/Credit/TF	Status	Currency	Original	Revised	Cancelled	Disbursed	Undisbursed	% Disbursed
---------	----------------	--------	----------	----------	---------	-----------	-----------	-------------	-------------

P149176	IDA-D0490	Effective	USD	22.00	22.00	0.00	7.90	13.93	<div style="width: 36%; height: 15px; background-color: #4CAF50;"></div>	36%
---------	-----------	-----------	-----	-------	-------	------	------	-------	--	-----

**Key Dates (by loan)**

Project	Loan/Credit/TF	Status	Approval Date	Signing Date	Effectiveness Date	Orig. Closing Date	Rev. Closing Date
P149176	IDA-D0490	Effective	22-Apr-2015	01-Apr-2016	19-Aug-2016	31-Dec-2020	31-Dec-2020

**Cumulative Disbursements**



**Restructuring History**

Level 2 Approved on 24-Feb-2017

**Related Project(s)**

There are no related projects.