

Monitoring, Evaluation, and Learning (MEL) Plan for the Somalia Enhancing Public Resource Management Project (SERP):

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ABBREVIATIONS AND ACRONYMS

ATAF	African Tax Administration Forum.
CIP	Capacity Injection Project.
CPF	Country Partnership Framework.
COAPM	Comprehensive Operating, Accounting, and Procedures Manual.
COVID-19	Coronavirus Disease 2019.
CRATES	Customs Reform and Trade Enhancement Somalia.
CSSP	Civil Service Strengthening Project.
DA	Designated Account.
DP	Development Partner.
DPO	Development Policy Operation.
DRM	Domestic Revenue Mobilization.
EAFS	External Assistance Fiduciary Section.
ESCF	Environmental and Social Framework.
ESS	Environmental and Social Standards
EU	European Union.
FCDO	Foreign, Commonwealth and Development Office.

FCV	Fragility, Conflict, and Violence.
FGS	Federal Government of Somalia.
FMIS	Financial Management Information System.
FMSs	Federal Member States.
GBV	Gender-Based Violence.
GDP	Gross Domestic Product.
GEMS	Geo-Enabling Initiative for Monitoring and Supervision.
GFSM	Government Finance and Statistics Manual.
GRM	Grievance Redress Mechanism.
GRS	Grievance Redress Service.
GSS	Galmudug State of Somalia.
HIPC	Heavily Indebted Poor Countries.
HR	Human Resource.
HRM	Human Resource Management.
HRMIS	Human Resource Management Information System.
HSS	Hirshabelle State of Somalia.
ICT	Information and Communication Technology.
IDA	International Development Association.

IFI	International Financial Institution.
IFR	Interim Financial Report.
IGFF	Intergovernmental Fiscal Forum.
IGFFTM	Intergovernmental Fiscal Federalism Technical Meeting.
IMF	International Monetary Fund.
IPF	Investment Project Financing.
IPSAS	International Public Sector Accounting Standard.
ITAS	Integrated Tax Administration Automation System.
JSS	Jubbaland State of Somalia.
LMP	Labor Management Procedures.
LTO	Large Taxpayer Office.
M&E	Monitoring and Evaluation.
MDAs	Ministries, Departments, and Agencies.
MoF	Ministry of Finance.
MTFF	Medium-Term Fiscal Framework.
MTRS	Medium-Term Revenue Strategy.
NDP 9	Ninth National Development Plan.
NORAD	Norwegian Agency for Development Cooperation.

NPARSF	National Public Administration Reform Strategy Framework.
OAG	Office of Auditor General.
OBS	Open Budget Grading.
ODA	Official Development Assistance.
P&G	Pay and Grading.
PAC	Public Accounts Committee.
PBC	Performance-Based Condition.
PCU	Project Coordination Unit.
PDO	Project Development Objective.
PFM	Public Financial Management.
PFM RAP	PFM Reform Action Plan.
PIM	Public Investment Management.
PIU	Project Implementation Unit.
PLFMIS	Puntland Financial Management Information System.
POM	Project Operations Manual.
PPA	Public Procurement Authority.
PPP	Public-Private Partnership.
PPSD	Project Procurement Strategy Development.

PREMIS	Public Resource Management in Somalia.
PROFR	Prosperity from Revenue.
PSC	Project Steering Committee.
PSM	Public Sector Management.
PSS	Puntland State Somalia.
RCRF	Recurrent Cost and Reforms Financing Project.
SCSP ASA	Somalia Customs Support Advisory Services and Analytics Project.
SEA	Sexual Exploitation and Abuse.
SEAH	Sexual Exploitation, Abuse, and Harassment.
SEAH-PRAP	Sexual Exploitation, Abuse, and Harassment Prevention & Response Action Plan.
SEP	Stakeholder Engagement Plan.
SERP	Somalia Enhancing Public Resource Management Project.
SFMIS	Somalia Financial Management Information System.
SL	Somaliland.
SLFMIS	Somaliland Financial Management Information System.
SMF	Security Management Framework.
SMPF	Somalia Multi-Partner Fund.
SOE	Statement of Expenditure.

SSC	Somaliland Steering Committee.
STEP	Systematic Tracking Exchanges in Procurement.
SWSS	Southwest State of Somalia.
TA	Technical Assistance.
TIN	Taxpayer Identification Number.
TPU	Tax Policy Unit.
TWG	Technical Working Group.
UCS	Use of Country Systems.
USD	United States Dollars.
WBG	World Bank Group.

1. INTRODUCTION & OBJECTIVE OF THE MEL PLAN

1.1 Purpose of the MEAL plan

The Monitoring and Evaluation (M&E) plan from the project design document is to collect quantitative and qualitative information to assess whether the project's development objectives are being achieved. It also aims to identify gaps and provide evidence for remedial actions. The M&E plan is guided by a results framework that establishes the strategic development objectives of the project and links the interventions implemented to intermediate results. It includes indicators designed to measure progress toward the achievement of planned results throughout the project's life. The M&E plan also involves routine monitoring, third-party monitoring, World Bank supervision, and World Bank M&E support to ensure effective monitoring and evaluation of the project's progress and outcomes.

1.2 Background of the project

The Somalia Enhancing Public Resource Management Project (SERP) aims to strengthen accountability, transparency, and institutional capacity in public resource management across participating entities in Somalia. The project focuses on improving Domestic Revenue Mobilization (DRM), Public Finance Management (PFM), and Public Sector Management (PSM) through integrated reforms. It is designed to leverage synergies between these areas and support them in working towards common objectives in a symbiotic manner.

The project components include support for essential budget execution functions, human resource management practices, and change management to enhance accountability, transparency, and capacity in managing public resources. It covers all of Somalia and emphasizes the importance of interoperable systems, harmonized reporting, and broader civil service reforms to support sustainability.

Through innovative design and a comprehensive governance approach, the SERP aims to address the challenges of Somalia's fragile, conflict-affected, and violent environment. It establishes coordination mechanisms at different levels, engages closely with stakeholders, and balances the government's ambitious governance agenda with the complexities of the operational environment.

Overall, the SERP is structured as a single governance project that combines PFM, DRM, and PSM to improve tax collection, strengthen legitimacy, and reduce the role of non-state actors in public resource management. By working across Somali governments and emphasizing

coordination, the project aims to achieve consistency, harmonization, economies of scale, and interoperability in managing public resources for sustainable development outcomes.

1.3 MEL Objectives and Scope

- Collect quantitative and qualitative information to assess whether the Project's development objectives are being achieved or not,
- Identify gaps, and provide the evidence necessary for taking remedial actions.
- Designed to track inputs, activities, outputs, outcomes, and other aspects of the project continuously during the implementation period.
- It also involves assessing project results, impacts, and implementation performance to ensure progress toward achieving planned results throughout the project's life. Additionally, the M&E plan
- Establishes indicators, baseline values, target values, monitoring frequencies, methodologies, data sources, and responsibilities for data collection to measure progress toward achieving the project's objectives.

1.4 Project Summary

Title	SOMALIA ENHANCING PUBLIC RESOURCE MANAGEMENT PROJECT (SERP) (P177298)
Starting Date	
Duration	
Partners	1. World Bank Group 2. Federal Government of Somalia (FGS) 3. Federal Member States (FMSs) and Somaliland (SL) 4. Development Partners 5. Civil Society Organizations 6. Private Sector
Target Area	Somalia
Beneficiaries	1. Government: The project aims to benefit the government by harmonizing and improving Public Finance Management (PFM), Domestic Revenue Mobilization (DRM), and Public Sector Management (PSM) systems and structures across the Federal Government of Somalia (FGS), Federal Member States (FMSs), and Somaliland (SL). This will lead to better management of public resources and capacity strengthening of government employees. 2. Civil Servants: Permanent civil servants in the participating entities, particularly those in the Ministries of Finance and Revenue departments, will benefit from relevant training in accounting, finance, economics, audit, law, human resource management, and taxation. The scholarship program aims to enhance their skills and knowledge in key areas related to public resource management. 3. System Users: Users of the public resource management systems in the FGS, FMSs, and SL will benefit from improved accountability, transparency, and efficiency in managing public resources. The project's focus on interoperable systems and harmonized reporting will lead to better access

	to information and services for system users. Overall, the SERP aims to empower government institutions, enhance the capacity of civil servants, and improve services for system users to strengthen accountability, transparency, and institutional capacity in public resource management across Somalia.
Cost	US\$75 million
Funding Source	International Development Association (IDA) Co-Financing
Goal	The goal of the Somalia Enhancing Public Resource Management Project (SERP) is to strengthen accountability, transparency, and institutional capacity in public resource management across participating entities in Somalia. The project aims to achieve this goal through targeted interventions in key areas such as Public Financial Management (PFM), Domestic Revenue Mobilization (DRM), and Public Sector Management (PSM). Specific objectives of the project include: 1. Improving budget execution functions and financial accountability. 2. Enhancing tax collection and revenue generation capacity. 3. Strengthening institutional capacity and strategic human resource management. 4. Promoting transparency and openness in the national budget process. 5. Enhancing efficiency and effectiveness of public expenditures. 6. Strengthening overall financial management and accountability.

2. Theory of change

The Theory of Change (ToC) for the Somalia Enhancing Public Resource Management Project (SERP) is based on the premise that by strengthening accountability, transparency, and institutional capacity in public resource management, the project will contribute to improved governance, enhanced service delivery, and increased trust in government institutions. The ToC outlines the logical pathway through which the project activities and interventions are expected to lead to the desired outcomes and impact.

Activities	Outputs	Outcome	Impacts
Strengthening Accountability: Activities focused on enhancing accountability in public resource management, such as implementing internal audit recommendations, identifying and registering new taxpayers, and establishing Pilot Service Centers. Improving Budget Preparation and Execution: Activities to strengthen budget preparation, execution, and oversight for various entities, contributing to addressing immediate	Robust Legal, Regulatory, and Procedural Framework: The establishment and implementation of a robust legal, regulatory, and procedural framework in Public Financial Management (PFM) to improve access to fiscal and procurement information, enhance independent oversight of public finances, and increase transparency and public participation. Improved Human Resource Management Practices: Enhanced	Improved Access to Fiscal and Procurement Information: Enhanced access to critical fiscal and procurement information for stakeholders, leading to greater transparency, accountability, and informed decision-making in public resource management. Enhanced Independent Oversight of Public Finances: Strengthened mechanisms for independent oversight of public finances, ensuring proper scrutiny and accountability in the management of public	Enhanced Public Financial Management: Improved public financial management practices, including increased efficiency, transparency, and accountability in the management of public resources. Increased Revenue Mobilization: Strengthened domestic revenue mobilization efforts, leading to higher tax collections, reduced reliance on external funding, and increased financial sustainability for

crises, building resilience, and strengthening institutions. 3. Interconnectivity of Public Finance and HR Systems: Activities supporting the establishment of interoperable or shared systems across Public Financial Management (PFM), Domestic Revenue Mobilization (DRM), and Public Sector Management (PSM) areas to improve information sharing and harmonized reporting. 4. Human Resource Management in PFM and DRM: Activities focusing on improving human resource management practices for sustainable capacity across PFM and DRM functions. 5. Change Management for DRM and PFM Systems: Activities supporting change management processes to	human resource management practices across PFM and Domestic Revenue Mobilization (DRM) functions to ensure sustainable capacity and efficiency in public resource management. 3. Institutional and Regulatory Processes: Building institutional and regulatory processes to improve accountability, transparency, and capacity for managing public resources effectively. 4. Alignment between Policies and Budget Allocation: Improved alignment between policies and budget allocation, leading to enhanced citizen engagement in budgeting processes and better utilization of public resources. 5. Capacity Building and Training: Training and capacity building activities	resources. 3. Increased Capacity, Transparency, and Public Participation: Improved capacity, transparency, and public participation in public resource management processes, fostering trust, engagement, and collaboration between government entities and citizens. 4. Improved Alignment between Policies and Budget Allocation: Better alignment between policies and budget allocation, resulting in more effective resource allocation, improved service delivery, and increased citizen engagement in budgeting processes. 5. Enhanced Accountability and Transparency: Strengthened accountability and transparency mechanisms	government operations. 3. Improved Service Delivery: Enhanced service delivery in critical sectors such as health and education, resulting in better access to quality services for citizens and improved outcomes in key areas of public service provision. 4. Strengthened Institutional Capacity: Building institutional capacity within government entities to effectively plan, budget, and manage public resources, leading to more effective governance and administration of public finances. 5. Gender Inclusion and Empowerment: Promoting gender inclusion and empowerment through initiatives aimed at addressing gender gaps in skills and employment, increasing female
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facilitate the implementation of DRM and PFM systems and civil service reform. 6. Innovative Consultation Strategies: Activities aimed at innovating to achieve effective and meaningful consultations within the limitations posed by COVID-19, including smaller meetings, focus group discussions, alternative communication channels, and one-on-one interactions. 7. Gender and Citizen Engagement: Activities promoting gender inclusion and citizen engagement across PFM, DRM, and PSM components, such as developing feedback mechanisms, supporting taxpayer engagement	for staff based on PFM and DRM training plans across Federal Government of Somalia (FGS), Federal Member States (FMS), and Somaliland (SL) to enhance skills and knowledge in public resource management. 6. Citizen Service Centers: Establishment of citizen service centers to provide improved access to government services, enhance citizen engagement, and promote transparency and accountability in service delivery. 7. Staff Trained in PFM and DRM: Training of staff based on PFM and DRM training plans to ensure a skilled workforce capable of effectively managing public finances and revenue mobilization.	in public resource management, reducing the risk of fraud, corruption, and mismanagement of public funds. 6. Sustainable Capacity Building: Sustainable capacity building efforts in human resource management practices across PFM and DRM functions, ensuring a skilled and competent workforce capable of managing public resources effectively. 7. Citizen Engagement and Service Quality: Increased citizen engagement in governance processes, improved service quality, and responsiveness to citizen needs, leading to enhanced public service delivery and satisfaction.	representation in the civil service, and creating opportunities for women to participate in decision-making roles. 6. Resilience and Preparedness: Strengthening resilience and preparedness for future crises and challenges by mainstreaming climate-informed public investment management, enhancing financial governance, and improving policy frameworks for sustainable reforms. 7. Citizen Engagement and Trust: Fostering greater citizen engagement, trust, and participation in governance processes through increased transparency, access to information, and opportunities for feedback and dialogue between government and citizens.
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activities, and tracking local governments' performance and service quality.			
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2.1 General Approach

Inputs:

- Funding from the International Development Association (IDA) and co-financing partners.
- Technical expertise and support from the World Bank and other stakeholders.
- Collaboration with government entities, civil society organizations, and the private sector.

Activities:

1. Implement reforms in Public Financial Management (PFM), Domestic Revenue Mobilization (DRM), and Public Sector Management (PSM).
2. Strengthen budget execution, financial accountability, and tax collection mechanisms.
3. Enhance institutional capacity, strategic human resource management, and financial management information systems.
4. Promote transparency, openness, and efficiency in the national budget process.
5. Improve governance practices and accountability in public resource management.

Outputs:

- Improved budget preparation, execution, and oversight.
- Increased tax compliance and revenue generation.
- Enhanced capacity and efficiency in public sector management.
- Transparent and accountable financial practices.

Outcomes:

- Strengthened accountability, transparency, and institutional capacity in public resource management.

- Greater trust in government institutions and services.
- Improved delivery of public services and responsiveness to citizen needs.

Impact:

- Increased domestic revenue collections.
- Enhanced government responsiveness and accessibility of administrative services.
- Improved public administration and service delivery in key sectors like health and education.

3. LOGICAL FRAMEWORK

	Summary of quantified SMART targets for each level in the log-frame	Indicators (quantitative and qualitative)	Means of Verification	Assumptions
Inputs	• Funding from the International Development Association (IDA) and co-financing partners. • Technical expertise and support from the World Bank and other stakeholders. • Collaboration with government entities, civil society organizations, and the private sector.			
Activities	1. Implement reforms in Public Financial Management (PFM), Domestic Revenue Mobilization (DRM), and Public Sector Management (PSM). 2. Strengthen budget execution, financial accountability, and tax collection mechanisms. 3. Enhance institutional capacity, strategic human resource management, and financial management information systems. 4. Promote transparency, openness, and efficiency in the national budget process. 5. Improve governance practices and accountability in public resource management.			

	Summary of quantified SMART targets for each level in the log-frame	Indicators (quantitative and qualitative)	Means of Verification	Risk & Assumptions
Outputs	Output 1: Percentage of implementation of previous years' audit recommendations relevant to the Ministries of Finance on the consolidated financial statements Output 2: Percentage of new potential taxpayers identified and registered:	This indicator measures the extent to which audit recommendations from previous years have been implemented, focusing on financial accountability and transparency. % of newly identified taxpayers who have been successfully registered, aiming to broaden the tax base and increase revenue collection, can include the	Review of Audit Reports Audit Follow-Up Reports Documentation Review Taxpayer Registration Records Taxpayer Identification Numbers (TINs) Taxpayer Database Analysis Monitoring Reports Training Attendance Records Training Evaluation Surveys	Environmental Risks Social Risks Financial Management Risks Procurement Risks Fraud and Corruption Risks

		following methods:	Skills Assessment Tests Training Reports	
		# of staff trained in public sector management practices	Usage Data Analysis Usage Data Analysis Training Records Surveys Budget Allocation	
	Output 3: Enhanced capacity and efficiency in public sector management.	% increase in the use of digital tools and technologies for public sector management	Survey FGDs discussion Complaints and Feedback Mechanisms Service delivery reports	Capacity building
		Reduction in processing time for key administrative tasks	Stakeholder analysis Key Informants Interviews, FGDs Feedback Mechanisms Review of reports and Publication External Reviews	Use of Country systems
		Percentage increase in citizen satisfaction with public services	Internal Surveys FGDs Feedback Mechanisms Performance reviews Document reviews	Stakeholder engagements
		Perception of stakeholders on the	Cross Department Project Trainings and Workshop	Compliance with laws and Regulations

	effectiveness of public sector management reforms	Case studies Success stories Monitoring reports	
	Quality of internal communication and collaboration within government departments		
	Success stories and case studies highlighting improved public sector management practices	Financial Audits Financial report Budget Monitoring Internal records review Compliance checks Whistleblower Mechanisms: Training and Capacity Building Public Disclosure	
	Feedback from staff on training effectiveness and skill development		
	Percentage increase in budget		

	Output 4: Transparent and accountable financial practices.	transparency		
		Reduction in time taken to publish audited financial statements		
		Number of internal audit reports issued		
		Percentage of implementation of audit recommendations		
		Perception of stakeholders on financial transparency		
		Quality of external audit reports		
		Feedback from citizens on access to financial information		
		Compliance with procurement regulations		

Outcome	Outcome 1: Strengthened accountability, transparency, and institutional capacity in public resource management. Outcome 2: Greater trust in government institutions and services.	Corruption Perception Index (CPI) Public Expenditure and Financial Accountability (PEFA) Scores Audit Coverage and Quality Stakeholder Perception of Accountability Quality of Public Service Delivery Institutional Integrity Effectiveness of Anti-Corruption Measures Public Trust Surveys Voter Turnout Public Service	Key Performance Indicators Baseline surveys Regular reports Stakeholders feedback Capacity building assessments Policy and procedure reviews Public perceptions surveys FGDs Feedback mechanisms Social media monitoring Trust index Perception studies Service quality surveys Service delivery metrics Citizen feedback mechanisms Citizen satisfaction index Public service charter Participatory budgeting Community scorecards	Use of Country systems Stakeholder engagements Compliance with laws and Regulations

Outcome 3: Improved delivery of public services and responsiveness to citizen needs.

Satisfaction Ratings
Transparency and Accountability
Indexes
Corruption Perception Index (CPI)
Stakeholder Perceptions of Government Performance
Media Analysis
Citizen Feedback Mechanisms
Community Engagement and Participation

Service Delivery
Performance Metrics
Public Service
Satisfaction Surveys
Access to Services
Complaint Resolution Rates
Budget Allocation and Expenditure
Citizen Feedback and Testimonials
Case Studies of Service Delivery Improvements
Community

Government reports and administrative data.

National statistical offices, independent survey organizations.

Government reports, national surveys

Government agencies, ombudsman reports.

Government financial reports.

Focus groups, interviews, feedback platforms.

		Engagement and Participation Service Delivery Challenges and Barriers Impact Stories		
Impact	Impact 1: increased domestic revenue collections. Impact 2: Enhanced government responsiveness and accessibility of administrative services. Impact 3: Improved public administration and service delivery in key sectors like health and education.			Use of Country systems Stakeholder engagements Compliance with laws and Regulations

4. RESULTS FRAMEWORK

The scope of the result framework in the project design includes the following key aspects:

Goal: Strengthen accountability, transparency, and institutional capacity in public resource management across participating entities in Somalia. Vision: Aims to Contribute to the development and stability of Somalia by establishing a robust and sustainable framework for managing public finances, promoting revenue mobilization, and improving service delivery to the Somali population.							
Outcomes	Objective 1: Strengthening Accountability and Transparency: Improve the accountability and transparency mechanisms in public financial management (PFM) to ensure that resources are managed effectively and transparently.	Objective 2: Enhancing Institutional Capacity: Build the institutional capacity of the entities involved in public resource management to enhance their efficiency and effectiveness in managing resources	Objective 3: Improving Public Financial Management: Strengthen the systems and processes related to budget preparation, execution, and oversight to ensure better financial management across federal and state levels	Objective 4: Boosting Domestic Revenue Mobilization: Enhance the capacity of institutions to mobilize domestic revenue, including identifying and registering new taxpayers and improving the overall revenue collection process.	Objective 5: Supporting Public Sector Management: Improve public sector management practices, including human resources and administrative reforms, to support sustainable public resource management.	Objective 6: Integrated Governance Support: Provide integrated governance support to ensure that the various reforms in PFM, domestic revenue mobilization, and public sector management are implemented in a coordinated and synergistic manner	Objective 7: Project Management, Coordination, and Support: Ensure effective project management and coordination to support the successful implementation of the project's activities and objectives.

Intermediate outcomes	Implementation of Audit Recommendations: Increased implementation of the previous year's audit recommendations relevant to the Ministries of Finance on consolidated financial statements across federal and state levels (FGS and FMSs). Timeliness of Financial Reporting: Reduced time to publish annual audited financial statements from the end of the financial	Identification and Registration of New Taxpayers: Increase in the percentage of new potential taxpayers identified and registered, starting from 0% to reaching 30% by the end of the project. Implementation of Budgeted Staffing Plans: Improvement in the implementation of budgeted staffing plans for technical positions in PFM,	Issuance of Internal Audit Reports: Increase in the number of internal audit reports issued by the Ministry of Finance, aiming from 0 at the start to 4 by the project's end. Budget Warrants for Health and Education: Percentage of budget warrant requests by the Ministries of Health and Education met by the Ministry of Finance, with targets increasing from 0% to 85%. Ensuring that	Increased Identification and Registration of New Potential Taxpayers: The percentage of new potential taxpayers identified and registered is set to increase progressively from 0% to 30% over the project period. Implementation of Budgeted Staffing Plans for Technical Positions in PFM, DRM, and Policy Making: Implementation of these staffing plans, disaggregated by gender and	Improved Capacity for Public Financial Management (PFM), Domestic Revenue Mobilization (DRM), and Public Sector Management (PSM): Enhanced capabilities in central and local Ministries, Departments, and Agencies (MDAs) for delivering services. Strengthening of functions related to PFM, DRM,	Interconnectivity of Public Finance and HR Systems: Intermediate Outcome 1.0: Enhanced availability of integrated information for decision-making across PFM, DRM, and PSM. Impact: Improved accountability, transparency, and capacity for managing public resources. Human Resource Management in PFM and DRM: Intermediate	Enhanced Project Implementation: Strengthening project management capacities to ensure effective and efficient implementation of project activities across all components. Establishment of robust monitoring and evaluation systems to track progress and make informed decisions based on reliable data. Improved Coordination: Effective

year for both FGS and FMSs. Budget Transparency: Enhanced preparation and publication of budget strategy papers, mid-year budget analyses, and citizens' budgets. Improved timeliness and availability of in-year budget execution reports and quarterly budget execution reports published on government websites. Fiscal Reporting Standards: Alignment of year-end financial reports with cash-basis international	DRM, and policy-making functions, with targets reaching 100% implementation by the project's end. This includes disaggregation by gender and professional categories. Recruitment of Female Staff in Leadership Positions: Increase in the recruitment of female staff in key leadership positions such as Director General, Director of Department, and Head of Section, from 0% to 30% by the end of the	budget warrants received by these ministries are committed within the requested time, aiming from 0% to 90%. Operationalization of Procurement, Legal, and Regulatory Framework: Establishment and operationalization of the procurement, legal, and regulatory framework, with a target to have annual performance reports published consistently. Timely Publication of Citizen's Budget: Reduction in the time taken from	professional categories, is expected to reach 100% by the end of the project. Increase in Female Staff in Leadership Positions: The percentage of female staff recruited at Director General, Director of Department, and Head of Section positions is set to increase from 0% to 30%. Establishment and Operationalization of Pilot Service Centers in Somaliland:	procurement, human resources management (HRM), policy formulation, monitoring and evaluation (M&E), and information technology (IT). Expansion in the delivery of government services to citizens Enhanced Management of Civil Service Administration: Implementation of pay and grading systems, pension schemes, and other civil service management	Outcome 2.0: Improved HR management practices for sustainable capacity across PFM and DRM. Impact: Strengthened institutional capacity in public financial and resource management. Change Management to Support DRM, PFM Systems, and Civil Service Reform: Intermediate Outcome 3.0: Increased ownership of PFM, DRM, and	coordination between the Federal Government of Somalia (FGS) and Federal Member States (FMSs) to ensure harmonized project execution. Development of clear communication channels and frameworks to facilitate timely information sharing among all stakeholders. Capacity Building: Provision of training and technical assistance to project staff and implementing agencies to build capacities in
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	standards. Regular preparation of ministry-level financial statements by FGS. .	project. Establishment and Operation of Pilot Service Centers: Establishment and operationalization of pilot service centers in Somaliland (SL), aiming for three centers by the project's end.	budget approval to the publishing of a citizen's budget in English and local languages, aiming for a 1-month timeframe for both the Federal Government of Somalia (FGS) and Federal Member States (FMSs), and Somaliland (SL). Timely Budget Analysis Reports: Reduction in the time taken from the period end to the publishing of mid-year and year-end budget analysis reports, targeting 30 days for both FGS and FMSs and SL. Online Filing for Large Taxpayers:	The project aims to establish and operationalize three pilot service centers in Somaliland. Online Filing Declarations for Income Tax and Sales Tax by Large Taxpayers: The percentage of large taxpayers filing declarations online is projected to increase from 0% to 80%. Competency in Domestic Revenue Mobilization Training: Officials passing the DRM Training Course competency test is expected to increase from 0%	systems and policies Improved Accountability, Transparency, and Capacity in Managing Public Resources: Development of interconnectivity between public finance and HR systems to enhance integrated decision-making across PFM, DRM, and PSM. Adoption of improved HR management practices to ensure sustainable capacity across PFM and DRM functions Ownership of	PSM reforms. Impact: Greater acceptance and implementation of reforms leading to enhanced efficiency and effectiveness in public sector management	project management, procurement, and other key areas. Establishment of support structures, such as technical advisory teams, to provide ongoing assistance and expertise. Efficient Use of Resources: Optimization of resource allocation and utilization to maximize project impact and ensure sustainability of outcomes. Implementation of financial management and procurement procedures that
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			Increase in the percentage of large taxpayers filing declarations online for income tax and sales tax, to reach 80% by the project's end	to 80%. Publication of Tax Revenue and Expenditure Information: Preparation and publication of the previous year's tax revenue and expenditure information for citizens are planned to commence and be consistently maintained	Reforms in PFM, DRM, and PSM: Support for change management initiatives to facilitate the implementation of reforms in PFM, DRM, and civil service administration	enhance transparency and accountability. Stakeholder Engagement: Active engagement with stakeholders, including government entities, civil society, and beneficiaries, to ensure that the project meets the needs and expectations of its target groups. Utilization of feedback mechanisms, such as perception and feedback surveys, to continuously improve project interventions based on stakeholder input.
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							Risk Management: Development and implementation of a comprehensive risk management framework to identify, assess, and mitigate potential risks that could affect project outcomes. Integration of environmental and social safeguards to address potential impacts and ensure compliance with relevant standards.
Outputs	Accountability Implementation of Previous Year's	Training and Capacity Building Programs:	Budget Formulation and	Improve Tax Policy Capacity: Enhancing the	Strengthening the Capacity of Central and Line Ministries,	Interconnectivity of Public Finance and HR	Project Steering Committee (PSC):

	Audit Recommendations: Federal Government of Somalia (FGS): Baseline: 50% End Target: 75% Federal Member States (FMSs): Baseline: 10% End Target: 75% Somaliland (SL): Baseline: 30% End Target: 75% Transparency Time Taken to Publish Annual Audited Financial Statements: FGS: Baseline: 11 months End Target: 6 months FMSs: Baseline: 24 months End Target: 6 months SL: Baseline: 6 months End Target: 6	Number of training sessions conducted for government staff. Number of staff members trained in key areas such as financial management, policy development, and data analysis. Improvement in Institutional Performance: Improvement in performance metrics for key government institutions. Establishment of performance evaluation frameworks to monitor institutional effectiveness.	Execution: Timely Budget Preparation and Approval: Baseline: Delays in budget preparation Target: Budget prepared and approved before the start of the fiscal year Budget Execution Rate: Baseline: X% (e.g., 60%) Target: Y% (e.g., 90%) Financial Reporting and Auditing: Timeliness of Financial Reports:	ability of government bodies to develop and implement effective tax policies. Promoting citizen awareness and access to climate-sensitive tax information. Improve and Harmonize Inland Revenue and Selected Customs Administration Systems: Modernizing and data-driving tax administration systems. Harmonizing revenue collection practices across different regions to ensure consistency and efficiency. Taxpayer	Departments, and Agencies (MDAs) to Deliver Services Intermediate Outcome: Improved capacity for Public Financial Management (PFM), Domestic Revenue Mobilization (DRM), Procurement, Human Resource Management (HRM), Policy, Monitoring & Evaluation (M&E), and IT functions. Outcome: Enhanced delivery of government services to citizens.	Systems: Outcome: Enhanced availability of integrated information for decision-making across Public Financial Management (PFM), Domestic Revenue Mobilization (DRM), and Public Sector Management (PSM). Impact: Improved accountability, transparency, and capacity for managing public resources. Human Resource Management in PFM and DRM:	Outcome: Establishment of a PSC to ensure consistency between the project and broader dialogue on financial governance. Impact: Enhanced coordination and information sharing with the Intergovernmental Fiscal Federalism Technical Meeting (IGFFTM). Implementation of Project Activities: Outcome: Activities implemented through existing government institutional structures and systems with an
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months Institutional Capacity New Potential Taxpayers Identified and Registered: Baseline: 0% End Target: 30% Implementation of Budgeted Staffing Plans for Technical Positions in PFM, DRM, and Policy Making Functions: Baseline: 0% End Target: 100% Female Staff Recruited at Director General, Director of Department, and Head of Section Positions: Baseline: 0%	Development of Institutional Policies and Procedures: Number of new or revised policies and procedures implemented. Establishment of standard operating procedures (SOPs) for critical functions. Strengthening Human Resources: Recruitment and retention rates of qualified personnel in critical positions. Implementation of staffing plans and human resource	Baseline: Delays in financial reporting Target: Financial reports published within 3 months after the end of the fiscal year Compliance with International Public Sector Accounting Standards (IPSAS): Baseline: Partial compliance Target: Full compliance with IPSAS Revenue Collection and Management: Increase in Domestic Revenue Collection:	Education and Facilitation Reform: Implementing taxpayer education programs with a focus on gender and citizen engagement. Encouraging voluntary tax compliance through improved taxpayer services and information dissemination. Expected Outputs and Performance Indicators: Tax Policy Capacity: Improved citizen awareness and access to tax information. Enhanced capacity	High-Level Outcome: Improved quality and capacity in public service delivery and public service management. Implementing Pay and Grading, Pension, and Other Civil Service Management Systems and Policies Intermediate Outcome: Enhanced management of civil service administration. Outcome: Better structured and effective civil service systems.	Outcome: Improved HR management practices for sustainable capacity across PFM and DRM. Change Management to Support DRM, PFM Systems, and Civil Service Reform: Outcome: Ownership of PFM, DRM, and PSM reforms.	emphasis on the Use of Country Systems (UCS). Impact: Strengthened capacity and sustainability of project-led reforms. Project Coordination Unit (PCU): Outcome: Establishment of a PCU at the FGS Ministry of Finance to provide support services and coordinate implementation. Impact: Improved coordination between components and various levels of government, ensuring effective
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	End Target: 30% Pilot Service Centers Established and Operational in Somaliland: Baseline: 0 End Target: 3 Intermediate Results Indicators by Components Public Financial Management (PFM): Internal Audit Reports Issued by Ministry of Finance: Baseline: 0 End Target: 4 Budget Warrant Requests by Ministries of Health and Education Met by Ministry of Finance:	development strategies. Infrastructure and Technological Enhancements: Upgrades to physical and technological infrastructure supporting institutional functions. Implementation of new information management systems to improve data collection and analysis. Stakeholder Engagement and Collaboration: Increased engagement and	Baseline: Current revenue levels Target: 20% increase in domestic revenue collection Reduction in Revenue Leakages: Baseline: X% of revenue leakages Target: Y% reduction in leakages Expenditure Management: Improved Public Expenditure Management Systems: Baseline: Fragmented	for tax policy development and implementation. Inland Revenue and Customs Administration: Modernized tax administration systems. Increased data-driven approaches to tax collection. Taxpayer Education and Facilitation: Increased taxpayer education initiatives. Improved taxpayer services leading to higher compliance rates. Intermediate Targets and End Goals:	Integrated Governance Support Subcomponent 4.1: Interconnectivity of Public Finance and HR Systems Intermediate Outcome: Enhanced availability of integrated information for decision-making across PFM, DRM, and Public Sector Management (PSM). Outcome: Improved accountability, transparency, and capacity for managing public	project monitoring and support. Project Management and Coordination at FMSs: Outcome: Appointment of project managers in each FMS to coordinate and monitor implementation. Impact: Enhanced local coordination and capacity for managing project activities, contributing to overall project success. Use of Technology for Monitoring and Evaluation:
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	Baseline: 0% End Target: 85% Budget Warrants Received by Ministries of Health and Education are Committed During the Requested Time: Baseline: 0% End Target: Achieve 100% compliance	collaboration between government institutions and other stakeholders. Number of collaborative initiatives and partnerships formed to support institutional capacity building. Monitoring and Evaluation Systems: Establishment of robust M&E systems to track progress and impact of capacity-building initiatives. Regular reporting on M&E findings to inform decision-making	systems Target: Integrated and automated expenditure management systems Reduction in Unaccounted Expenditures: Baseline: X% of expenditures unaccounted Target: Y% reduction Procurement Processes: Adherence to Public Procurement Laws and Regulations: Baseline: Non-compliance in	New Potential Taxpayers Identified and Registered: Baseline: 0% Target: 30% Implementation of Budgeted Staffing Plans for Technical Positions: Baseline: 0% Target: 100% Female Staff Recruited in Key Positions: Baseline: 0% Target: 30% Online Filing for Income Tax and Sales Tax by Large Taxpayers: Baseline: 0%	resources. Subcomponent 4.2: Human Resource Management in PFM and DRM Intermediate Outcome: Improved HR management practices for sustainable capacity across PFM and DRM. Subcomponent 4.3: Change Management to Support DRM and PFM Systems and Civil Service Reform Intermediate Outcome: Increased ownership of PFM, DRM, and PSM reforms.		Outcome: Implementation of a project M&E system using GEMS (Geo-Enabling Initiative for Monitoring and Supervision). Impact: Strengthened project M&E through reliable and timely data access, facilitating high-level communication and coordination across stakeholders
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		and continuous improvement.	certain areas Target: 100% compliance Increase in Competitive Bidding: Baseline: X% of contracts awarded through competitive bidding Target: Y% increase in competitive bidding Capacity Building: Training of PFM Staff: Baseline: Limited training opportunities Target: 100% of PFM staff receive annual training	Target: 80%			
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			Strengthening Internal Audit Functions: Baseline: Weak internal audit functions Target: Fully functional and independent internal audit units				
Inputs and Activities	Inputs: Technical Assistance and Capacity Building: Provide training and capacity building for internal and external audit functions. Develop and distribute audit charters and manuals.	Inputs: Human Resources: Recruitment and training of skilled staff in Public Financial Management (PFM), Domestic Revenue Mobilization (DRM), procurement, human resource management (HRM), policy,	Inputs: Technical Assistance and Capacity Building: Provision of training and technical assistance to strengthen the capacity of staff in Ministries of Finance at both Federal Government of Somalia (FGS) and Federal Member	Inputs: Technical Assistance and Capacity Building: Training and technical assistance for staff in the revenue departments of the Federal Government of Somalia (FGS), Federal Member States (FMS), and Somaliland (SL) to	Strengthening the capacity of central and line Ministries, Departments, and Agencies (MDAs). Implementing Civil Service Management Systems and Policies, Pay and Grading, and Pension, HR MIS	Interconnectivity of public finance and HR systems. Human resource management in PFM and DRM. Change management to support DRM and PFM systems and civil service reform.	Project management to support overall coordination for the project and provide support services to implementing agencies in procurement and financial management. Results monitoring and impact evaluation through capacity

	Strengthen management capacity to follow up on and implement audit recommendations. Legal and Regulatory Frameworks: Establish and strengthen the legal and regulatory frameworks for accountability. Ratify the Audit Act for the Federal Government of Somalia (FGS) and implement similar acts at the Federal Member States (FMSs) level. Information and Education Campaigns: Implement taxpayer education initiatives	monitoring and evaluation (M&E), and IT functions. Implementation of pay and grading systems to ensure competitive compensation for public servants. Technical Assistance: Provision of technical assistance to improve the management systems within the civil service, focusing on pension systems, pay grading, and other civil service management systems. Enhancing the interconnectivity of public finance	States (FMS) levels. Development and dissemination of internal audit charters and manuals to enhance audit practices. Systems and Tools Development: Implementation and enhancement of financial management information systems (FMIS) to improve budget preparation, execution, and reporting. Establishment of integrated financial management systems between the FGS and FMS to ensure consistent and coherent PFM	improve their inland revenue systems and capacity. Scholarship programs in selected regional institutions of higher education for capacity building of the revenue departments of FGS, FMS, and SL. Systems and Tools Development: Implementation and enhancement of inland revenue and selected customs administration systems to ensure modern, data-driven tax administration. Development of			development for regular monitoring and evaluation (M&E) at different implementation levels of the project. Writing and disseminating reports on implementation progress. Conducting M&E activities for verification of results and qualitative assessment of progress. Implementing a rigorous independent impact evaluation of capacity Improvement interventions at
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	to improve tax compliance and accountability. Enhance public access to information about tax revenues and public services. Activities: Audit and Accountability: Conduct regular audits of government financial statements. Ensure timely publication of audit reports and follow-up on audit recommendations. Enhance the internal audit function by operationalizing internal audit charters and	and HR systems to enable integrated decision-making. Infrastructure and IT Systems: Development and upgrading of IT systems to support integrated PFM, DRM, and public sector management (PSM) systems. Establishment of pilot service centers to streamline and improve service delivery. Activities: Capacity Building: Conducting	practices. Policy and Regulatory Frameworks: Development and harmonization of PFM policies and regulations across the different levels of government. Implementation of policies aimed at improving cash flow management, particularly in the health and education sectors, to ensure timely and adequate funding for service delivery. Activities: Budget Preparation and Execution: Strengthening the	integrated tax administration systems between FGS and FMS to harmonize tax administration practices. Activities: Tax Policy Capacity Improvement: Develop and disseminate updated tax policies to strengthen inland revenue systems. Provide training on tax policy formulation and implementation to relevant staff. Tax Administration and Customs Reforms: Implement selected			both the institutional and employee levels to determine changes in work performance and improvement of capacities/skills outcomes.
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manuals. Transparency Measures: Improve the timeliness and quality of budget execution reports. Prepare and publish budget strategy papers and mid-year budget analyses. Develop and disseminate citizen budgets to improve public engagement. Public Participation and Oversight: Create forums and platforms for public participation in fiscal activities. Facilitate parliamentary	comprehensive training programs for government staff across various ministries and departments to enhance their capabilities in PFM, DRM, and PSM. Implementing structured training for the governments' M&E functions to monitor progress effectively. System Development: Developing and operationalizing robust legal, regulatory, and procedural frameworks for PFM. Harmonizing	processes of budget preparation to ensure better alignment between policies and budget allocations. Enhancing the transparency and public participation in the budget preparation process through the publication of budget strategy papers and mid-year budget analyses. Improving the timeliness and accuracy of in-year budget execution reports and the preparation of citizens' budgets. Audit and Accountability: Strengthening	tax administration and customs reforms in collaboration with other projects. Develop and implement tools and systems for better tax collection and management. Taxpayer Education and Facilitation: Conduct taxpayer education programs to improve public awareness and compliance. Develop and disseminate educational materials to facilitate taxpayer understanding of tax obligations.			
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	scrutiny of key budget documents. Engage citizens through mechanisms such as the Revenue Academy at Mogadishu for taxpayer education. Institutional Reforms: Implement reforms to enhance the independence of the external audit function. Strengthen the operational capacity of DRM institutions. Harmonize fiscal reporting standards across FGS and FMSs to align with international standards.	PFM systems between Federal Government of Somalia (FGS) and Federal Member States (FMSs) to ensure consistent practices. Service Delivery Improvement: Strengthening the capacity of central and line ministries, departments, and agencies to deliver quality public services. Implementing change management programs to support reforms in DRM and PFM systems and civil service reforms.	internal audit functions and ensuring the implementation of audit recommendations relevant to the Ministries of Finance. Promoting tax compliance through better taxpayer education and access to information about how revenues are utilized for public services. Resource Management: Improving cash flow management for the health and education sectors to enhance service delivery. Supporting the	Gender and Citizen Engagement: Ensure gender and citizen engagement is a cross-cutting reform measure in all activities. Include gender-sensitive approaches and promote active citizen participation in the tax administration process.			
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		Monitoring and Evaluation: Establishing and maintaining a monitoring and evaluation framework to track progress and outcomes of capacity-building activities. Collecting performance data from all participating institutions to measure the impact of capacity enhancements. Stakeholder Engagement: Enhancing citizen engagement in budgeting processes to improve	operationalization of integrated financial management systems to provide real-time data for decision-making across public finance, domestic revenue mobilization (DRM), and public sector management (PSM).				
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		transparency and accountability. Promoting public participation in PFM processes to ensure that the reforms are inclusive and meet the needs of the citizens.					
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4.1 Results Chain

Component 1: Public Financial Management

Sub-component 1.1: Support essential budget execution function.

- **Intermediate Outcome:** A robust legal, regulatory, and procedural PFM framework is adopted and implemented.
- **Outcome:** Improved access to fiscal and procurement information, and enhanced independent oversight of public finances.
- **High-Level Outcome:** Improved capacity.

Result Framework:

- **Country:** Somalia
- **Project:** Somalia Enhancing Public Resource Management Project
- **Project Development Objectives:** To strengthen accountability, transparency, and institutional capacity in public resource management across participating entities.

The project components, outcomes, and indicators are to be monitored and evaluated.

Project Components:

- Public Financial Management
- Domestic Revenue Mobilization
- Public Sector Management

Outcomes to be Monitored and Evaluated:

- Strengthened accountability, transparency, and institutional capacity in public resource management across participating entities.

5. Performance Indicators to be Monitored and Evaluated:

- Percentage of implementation of the previous years' audit recommendations relevant to the Ministries of Finance on the consolidated financial statements.
- Percentage of new potential taxpayers identified and registered.
- Percentage of implementation of budgeted staffing plans for technical positions in Public Finance Management, Domestic Revenue Mobilization, and Policy-making functions.
- Number of Pilot Service Centers established and operational in Somaliland.
- Citizen service centers operationalized.
- Staff trained based on PFM and DRM training plans across FGS, FMS, and SL.
- Internal Audit report issued by MoF.
- Progress in developing and operationalizing the project's Citizen feedback mechanism.
- Progress towards the implementation of the 5-year training plan for PFM and DRM staff.
- Citizen engagement in the budget cycle.
- Availability of and access to information by taxpayers.
- Time needed for providing selected decentralized government online services to citizens through digital access points.
- Level of citizens' satisfaction with the quality of selected decentralized government administrative services.
- Gender gap in female civil servants addressed through recruitment and redeployment.

6. Baseline Data Collection

6.1 Relevant data on project indicators before a project implementation begins.

1. **Baseline Surveys:** Conduct baseline surveys to collect data on key indicators before the project starts. This can include surveys on public financial management practices, revenue mobilization efforts, and institutional capacities related to the project objectives.
2. **Data Collection from Government Reports:** Review existing government reports, audits, and financial statements to gather baseline data on indicators such as audit recommendations implementation, taxpayer registration rates, and staffing plans in public finance management.
3. **Stakeholder Consultations:** Engaging with stakeholders, including government officials, project staff, and community members, to gather qualitative data on the current state of public resource management, accountability, and transparency.
4. **Review of Previous Projects:** Analyzing data from previous projects or initiatives related to public resource management to understand historical trends and performance in the sector.
5. **Data from International Organizations:** Utilizing data from international organizations, such as the World Bank, UN, or other development partners, to gather information on best practices, benchmarks, and comparative data for project indicators.
6. **Expert Consultations:** Seeking input from subject matter experts in public financial management, revenue mobilization, and institutional capacity building to gather insights and data on relevant indicators.

Establish a baseline against which progress will be measured.

1. **Data Collection:** Gather data on each indicator before the project implementation begins. This data can come from baseline surveys, government reports, stakeholder consultations, and other relevant sources.
2. **Define Baseline Values:** Determine the initial values for each indicator based on the data collected. This will serve as the starting point against which progress will be measured.
3. **Set Target Values:** Establish target values or milestones that the project aims to achieve for each indicator. These targets should be realistic, measurable, and aligned with the project objectives.

4. **Develop a Monitoring Plan:** Create a monitoring plan that outlines how data will be collected, who is responsible for data collection, the frequency of monitoring, and the methodology for measuring progress against the baseline.
5. **Implement Monitoring and Evaluation:** Regularly monitor and evaluate the project's progress against the baseline values and target indicators. This can involve tracking data, analyzing trends, and assessing whether the project is on track to achieve its objectives.
6. **Adjust Targets as Needed:** If the baseline data or external factors change during the project implementation, be prepared to adjust target values to reflect new circumstances and ensure that progress is still aligned with the project goals.

7. Monitoring Activities

7.1 Data sources, responsible parties, and frequency of data collection.

1. **Indicator: Percentage of implementation of the previous years' audit recommendations relevant to the Ministries of Finance on the consolidated financial statements.**
 - Data Source: Annual audited financial statements published on MoF/Offices of the Auditor General websites.
 - Responsible Parties: Ministries of Finance (FGS, FMS, and SL).
 - Frequency: Annually.
2. **Indicator: Percentage of new potential taxpayers identified and registered.**
 - Data Source: Taxpayer registration databases and reports.
 - Responsible Parties: Revenue authorities and tax departments.
 - Frequency: Quarterly.
3. **Indicator: Percentage of implementation of budgeted staffing plans for technical positions in Public Finance Management, Domestic Revenue Mobilization, and Policy-making functions.**
 - Data Source: Staff lists, appointment records, and qualitative assessments.
 - Responsible Parties: Civil Service Commissions.
 - Frequency: Bi-monthly.

4. Indicator: Number of Pilot Service Centers established and operational in Somaliland.

- Data Source: Administrative data from Somaliland local government.
- Responsible Parties: Somaliland Local Government.
- Frequency: Ongoing monitoring.

5. Indicator: Citizen service centers operationalized.

- Data Source: Reports from Project Management Units (PMU) or Somaliland Local Government.
- Responsible Parties: PMU or Somaliland Local Government.
- Frequency: Quarterly.

6. Indicator: Staff trained based on PFM and DRM training plans across FGS, FMS, and SL.

- Data Source: Training reports submitted by implementing agencies.
- Responsible Parties: Implementing agencies.
- Frequency: Annually.
- Set up systems to track project progress regularly.

8. Evaluation Design:

The evaluation questions and methods (e.g., impact evaluation, process evaluation.

To evaluate the project indicators mentioned earlier, a combination of impact and process evaluation methods can be utilized to assess the effectiveness and efficiency of the project. Here are some evaluation questions and methods that can be considered:

1. Impact Evaluation: Evaluation Questions:

- To what extent has the project strengthened accountability, transparency, and institutional capacity in public resource management?
- What impact has the project had on implementing audit recommendations in Ministries of Finance?
- How successful has the project been in identifying and registering new potential taxpayers? Evaluation Methods:
 1. Surveys and interviews with stakeholders to assess changes in perceptions and practices.
 2. Comparative analysis of pre- and post-project data on key indicators.
 3. Case studies to highlight specific impacts and success stories.

2. Process Evaluation: Evaluation Questions:

- How effectively has the project implemented budgeted staffing plans for technical positions in Public Finance Management and Revenue Mobilization?
- What challenges were faced in establishing and operationalizing Citizen Service Centers?
- How well has the project coordinated and monitored the implementation of activities across different components? Evaluation Methods:
 1. Review of project documents, reports, and implementation plans.
 2. Stakeholder interviews to gather feedback on project processes and coordination.
 3. Observations of project activities and interactions with stakeholders.

3. Mixed-Methods Evaluation: Evaluation Questions:

- What are the key factors contributing to the success or challenges faced in achieving project objectives?

- How have the project interventions influenced the capacity building of government employees in public resource management?
- Evaluation Methods:
1. Quantitative analysis of project data and indicators.
 2. Qualitative interviews and focus group discussions with project beneficiaries and stakeholders.
 3. Triangulation of data from multiple sources to validate findings.

8.1 Plan for both formative (during project implementation) and

Summative (end-of-project) evaluations.

Formative Evaluations (During Project Implementation):

1. Establish Evaluation Objectives:

- Define clear objectives for formative evaluations to assess the progress, effectiveness, and challenges of project implementation.
- Identify key evaluation questions related to project activities, outcomes, and processes that need to be addressed during the implementation phase.

2. Develop Evaluation Framework:

- Create an evaluation framework outlining the methodology, data collection tools, indicators, and timeline for conducting formative evaluations.
- Define the scope of the evaluation, target audience, and key stakeholders to be involved in the evaluation process.

3. Data Collection and Analysis:

- Collect relevant data through surveys, interviews, focus group discussions, and document reviews to assess the project's performance against set indicators.
- Analyze the data collected to identify trends, patterns, and areas for improvement in project implementation.

4. Stakeholder Engagement:

- Engage project stakeholders, including beneficiaries, implementing partners, and project staff, in the formative evaluation process to gather diverse perspectives and feedback.
- Encourage active participation and collaboration to ensure that evaluation findings are comprehensive and reflective of stakeholders' experiences.

5. Action Planning:

- Based on the findings of formative evaluations, develop action plans with specific recommendations, strategies, and interventions to address identified challenges and optimize project performance.
- Involve relevant stakeholders in the action planning process to ensure buy-in and commitment to implementing recommended changes.

Summative Evaluation (End-of-Project):

1. Define Evaluation Scope and Objectives:

- Define the scope and objectives of the summative evaluation to assess the overall impact, outcomes, and sustainability of the project at the end of the implementation period.
- Determine the key evaluation questions and criteria to measure the success and effectiveness of the project.

2. Data Collection and Analysis:

- Collect comprehensive data on project outcomes, impacts, and sustainability through surveys, case studies, interviews, and performance indicators.
- Analyze the data collected to evaluate the achievement of project objectives, identify lessons learned, and assess the long-term impact of project interventions.

3. Stakeholder Engagement:

- Engage a wide range of stakeholders, including donors, government partners, beneficiaries, and project staff, in the summative evaluation process to gather diverse perspectives and feedback.
- Ensure that stakeholders have the opportunity to provide input on the evaluation findings and recommendations.

4. Reporting and Dissemination:

- Prepare a comprehensive summative evaluation report that summarizes the key findings, lessons learned, and recommendations for future projects.
- Disseminate the evaluation report to relevant stakeholders, partners, and donors to share insights, best practices, and areas for improvement identified through the evaluation.

5. Utilize Evaluation Findings:

- Use the findings from the summative evaluation to inform decision-making, strategic planning, and future project design.
- Incorporate lessons learned and recommendations into organizational practices, policies, and procedures to enhance project effectiveness and sustainability.

9. Data Collection Tools and Instruments:

9.1 Develop tools (surveys, interviews, focus groups) to collect data.

Survey Tool:

Objective: Assess the perception and impact of the project on accountability, transparency, and institutional capacity in public resource management.

- Questions:
 1. To what extent do you believe the project has improved accountability in public resource management?
 2. Have you observed any changes in transparency practices since the project implementation?
 3. How has the project contributed to enhancing institutional capacity in your organization?
- Response Options: Likert scale (e.g., Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree).
- Target Audience: Project stakeholders, implementing agencies, and government officials.

Interview Guide:

Objective: Gather in-depth insights on the implementation of audit recommendations and the identification of new potential taxpayers.

- Questions:
 - Can you provide examples of how the project has influenced the implementation of audit recommendations in your Ministry?
 - What strategies have been effective in identifying and registering new potential taxpayers?
 - What challenges have you encountered in these processes?

- Probing Questions: Can you elaborate on that? How do you think this has impacted your work?
- Target Audience: Ministry of Finance officials and revenue authorities.

Focus Group Discussion Guide:

Objective: Explore the effectiveness of establishing Citizen Service Centers and the coordination of project activities.

Questions:

- How has the establishment of Citizen Service Centers improved service delivery in your community?
- What suggestions do you have for enhancing the coordination of project activities across different components?
- What are the key successes and challenges you have experienced in working with the project team?
- Facilitation Techniques: Encourage open discussion, active listening, and participation from all group members.
- Target Audience: Beneficiaries, community members, project staff.

10. Data Analysis and Reporting:

10.1 Specify how data will be analyzed (quantitative and qualitative methods).

Quantitative Data Analysis:

Survey Responses:

- Frequency Analysis: Calculate the frequency and percentage of responses for each survey question to identify patterns and trends.
- Descriptive Statistics: Use measures such as mean, median, and standard deviation to summarize numerical data.
- Cross-tabulation: Analyze relationships between variables by creating cross-tabulation tables and conducting chi-square tests.

Quantitative Indicators:

- Trend Analysis: Compare baseline, intermediate, and end target values of project indicators to assess progress over time.
- Target Achievement: Calculate the percentage of target achievement for each indicator to determine the level of success.

Qualitative Data Analysis:

Interview Transcripts:

- Thematic Analysis: Identify recurring themes and patterns in the qualitative data to understand key insights and perspectives.
- Coding: Assign codes to segments of text to categorize responses and identify common themes or issues.
- Interpretation: Analyze the coded data to conclude and insights about the impact and effectiveness of the project.

Focus Group Discussions:

- Content Analysis: Examine the content of focus group discussions to extract meaningful information and identify emerging themes.

- Comparative Analysis: Compare perspectives and experiences shared by different focus group participants to gain a comprehensive understanding.
- Triangulation: Validate findings by comparing data from multiple focus groups and sources to ensure reliability and credibility.

Mixed-Methods Integration:

- Data Triangulation: Combine quantitative and qualitative findings to corroborate results and provide a comprehensive analysis.
- Convergence Analysis: Look for convergence or divergence between quantitative and qualitative data to gain a deeper understanding of the project's impact.
- Interpretation: Synthesize quantitative and qualitative findings to generate insights, recommendations, and actionable conclusions for project improvement.
- Define reporting formats and timelines.

11. Learning and Adaptation:

11.1 Establish mechanisms for learning from MEL findings.

1. Regular Review Meetings:

- Conduct periodic review meetings with key project stakeholders, including project managers, implementing agencies, and MEL specialists.
- Present MEL findings, including both quantitative and qualitative data analysis, to stakeholders for discussion and feedback.
- Facilitate interactive discussions to identify key insights, lessons learned, and areas for improvement based on the MEL findings.

2. Action Planning Workshops:

- Organize workshops or brainstorming sessions to translate MEL findings into actionable recommendations and strategies.
- Engage stakeholders in collaborative action planning to address identified challenges, capitalize on successes, and enhance project effectiveness.
- Develop clear action plans with specific tasks, responsibilities, timelines, and performance indicators based on MEL insights.

3. Knowledge Sharing Platforms:

- Establish knowledge-sharing platforms, such as online portals, intranet sites, or community of practice forums, to disseminate MEL findings.
- Encourage stakeholders to share their experiences, best practices, and lessons learned related to the project's implementation and impact.
- Foster a culture of continuous learning and knowledge exchange by promoting open communication and collaboration among project teams.

4. Feedback Loops:

- Implement feedback mechanisms to capture input from project beneficiaries, stakeholders, and partners on the relevance and utility of MEL findings.
- Encourage regular feedback loops to ensure that MEL insights are integrated into decision-making processes and project planning.
- Use feedback to adjust MEL approaches, evaluation methodologies, and data collection tools based on stakeholder input and needs.

5. Capacity Building Initiatives:

- Provide training and capacity-building sessions for project staff and stakeholders on how to interpret, analyze, and utilize MEL findings effectively.
- Enhance skills in data-driven decision-making, evidence-based planning, and adaptive management based on MEL insights.
- Empower stakeholders to apply MEL findings to improve project performance, outcomes, and sustainability.

6. Continuous Improvement Processes:

- Implement mechanisms for continuous improvement based on MEL findings, including regular monitoring of action plan implementation and progress.
- Monitor the impact of interventions derived from MEL insights and adjust strategies as needed to optimize project outcomes.
- Foster a culture of learning and adaptation within the project team to promote innovation, resilience, and responsiveness to changing circumstances.

11.2 Use lessons learned to adapt project strategies and improve implementation.

1. Identify Key Lessons Learned:

- Review MEL findings, evaluation reports, and stakeholder feedback to identify key lessons learned from the project implementation.
- Identify successes, challenges, best practices, and areas for improvement based on the analysis of MEL data and stakeholder input.

2. Conduct a Lessons Learned Workshop:

- Organize a lessons-learned workshop with project stakeholders, including project managers, implementing agencies, and MEL specialists.
- Facilitate discussions to share and discuss key lessons learned, insights, and recommendations derived from MEL findings.

3. Develop an Action Plan:

- Based on the identified lessons learned, develop a detailed action plan with specific strategies, tasks, timelines, and responsible parties for implementation.
- Prioritize actions that address critical issues, capitalize on successes, and align with the project's objectives and goals.

4. Update Project Strategies:

- Use lessons learned to update project strategies, activities, and approaches to address identified challenges and leverage opportunities.
- Adjust project plans, timelines, and resource allocations based on insights from lessons learned to enhance project effectiveness and impact.

5. Implement Continuous Improvement:

- Implement a culture of continuous improvement by integrating lessons learned into ongoing project management and decision-making processes.
- Monitor the implementation of action plans derived from lessons learned and track progress toward achieving desired outcomes.

6. Foster Knowledge Sharing:

- Share lessons learned with project teams, stakeholders, and partners through knowledge-sharing platforms, workshops, and communication channels.
- Encourage open dialogue, collaboration, and knowledge exchange to ensure that lessons learned are widely disseminated and applied.

7. Monitor and Evaluate Progress:

- Monitor the impact of changes implemented based on lessons learned to assess their effectiveness and relevance.
- Conduct regular MEL activities to track progress, measure outcomes, and evaluate the success of adaptations made to project strategies.

8. Adapt and Iterate:

- Continuously adapt project strategies based on ongoing MEL findings, stakeholder feedback, and emerging trends to ensure project relevance and sustainability.
- Iterate on lessons learned by incorporating feedback loops, adjusting strategies as needed, and fostering a culture of learning and adaptation within the project team.

12. Appendixes

The appendixes from the project proposal include various documents and templates that provide supplementary information and guidance for project implementation. Here is a summary of the appendixes mentioned in the project proposal:

1. **Annex 1:** Project Results Chain - This annex outlines the components, sub-components, intermediate outcomes, outcomes, and high-level outcomes of the project, providing a structured framework for monitoring and evaluating project progress.
2. **Annex 2:** Results Framework and Monitoring - This annex presents the results framework for the project, including the project development objectives, indicators, baseline data, intermediate targets, and end targets. It serves as a guide for monitoring and assessing the project's impact.
3. **Annex 3:** Simplified Procurement Plan - This annex details the procurement plan format for consultancy services, including the proposal process dates, disbursement category, selection method, and other relevant information for procurement activities.