PROJECT INFORMATION DOCUMENT (PID)
APPRAISAL STAGE

Report No.: PIDA54054

Project Name	Public Sector Modernisation Project (P152398)
Region	AFRICA
Country	Lesotho
Sector(s)	General public administration sector (70%), Sub-national government administration (30%)
Theme(s)	Economic statistics, modeling and forecasting (20%), Administrative and civil service reform (40%), Public expenditure, financial ma nagement and procurement (20%), Managing for development results (20%)
Lending Instrument	Investment Project Financing
Project ID	P152398
Borrower(s)	Ministry of Finance
Implementing Agency	Ministry of Development Planning, Ministry of Public Service
Environmental Category	C-Not Required
Date PID Prepared/Updated	29-Jan-2016
Date PID Approved/Disclosed	02-Feb-2016
Estimated Date of Appraisal Completion	02-Feb-2016
Estimated Date of Board Approval	24-Mar-2016
Appraisal Review Decision (from Decision Note)	

I. Project Context

Country Context

1. Lesotho is a small and lower-middle income country with per capita Gross National Income of US$ 1,550, with a high level of poverty and inequality. The country is mountainous and rural, with a population of about 2 million people, and is completely surrounded by South Africa. The economy of Lesotho is mainly supported by exports of textiles, water and diamonds to South Africa and the United States. The annual economic growth rate has been stable at around 4 percent over the past decade but is projected to decline to 1.8 percent in FY 2014-2015. The current situation is characterized by a growth model that does not benefit the poor. 57 percent of the population lives below the national poverty line, and 34 percent fall below the extreme poverty line. Both poverty and extreme poverty disproportionately affect the rural population. Lesotho is one of the 10 most unequal countries in the world and inequality increased from a Gini coefficient of 0.51 in FY2002/03 to 0.53 in FY2010/2011. This increase in inequality indicates that substantial growth that is both geographically and globally inclusive would be needed to lift a majority of the poor out

of poverty.

2. The current macroeconomic situation calls for urgent control over the fiscal management in a fragile regional economic environment. Public spending has been skyrocketing over the last few years and reached 63 percent in FY2013/14. 83 percent of the national budget in FY2014/15 is absorbed by government consumption, particularly public wages that reached 23 percent of GDP. These figures are among the highest in the world and represent a significant challenge to fiscal consolidation efforts. The revenues of the government depend to a large extent on revenues received from Southern African Customs Union (SACU), which are highly volatile. The sharp decline in growth in South Africa poses a severe challenge to the regional economy and its ability to subsidize SACU members; Lesotho will be the worst affected country in the SACU zone. The revenues have taken a sharp downturn, falling from 30 percent of GDP in 2014/15 to about 25 percent in 2015/16. They are projected to further fall to about 17 percent in the coming years, and this significant decline calls for a major fiscal adjustment to ensure macroeconomic stability.

3. Such high spending in public sector has not been translated into performance and productivity; in particular, better human development are far below those of other countries at Lesotho's level of income. Despite a high level of public spending in social sectors, Lesotho has the world's second highest HIV/AIDS prevalence-- at 23.6 percent-- and a level of maternal mortality that is among the highest in Sub-Saharan Africa. Lesotho is off-track to meet the health-related Millennium Development Goals (MDGs) by the end of 2015. Lesotho is not on track to achieve the two education-related MDGs, with both primary enrolment (82%) and primary completion (65%) rates lagging far behind the goal of 100 percent by the end of 2015.

4. Limited employment opportunities in the private sector has aggravated the poverty situation and inequality, and led to a situation in which the public sector becomes de facto a social safety. The broad unemployment rate, which includes discouraged workers, is estimated at 28 percent, and it is as high as 43.2 percent among youths aged 15 to 24. Because of the high employment rate, the public sector has been absorbing employment needs and providing relatively well-paid jobs. Among households depending primarily on public-sector wages, 78 percent are in the two highest income groups, compared with 32 percent of the population as a whole. This situation has created a vicious cycle, since government-led investment has been crowding out private sector-led investment and employment-- which has a larger impact on reducing poverty in Lesotho.

5. Cycles of growth and a difficult governance environment, coupled with low levels of social inclusion, have led to recurrent challenges to effectiveness and accountability of public services. These challenges include: lack of accountability of the government for service delivery; weak involvement of oversight institutions and civil society; and relatively high levels of corruption. There have been several allegations of high-level corruption cases; in fact, the severity of governance challenges in Lesotho is not fully conveyed by its ranking in international governance indicators. While a number of Civil Society Organizations (CSOs) are active in Lesotho, restrictions on citizens' access to government information and/or limited availability of information to the public, appear to have led to a general lack of interest in the government's actions, have inhibited the demand for good governance and have resulted in CSOs' limited participation in the monitoring of service deliveries and public administration reform.

6. The new government now faces the critical challenges of addressing inclusive growth, and providing access to quality services for the poor, while operating a difficult economic situation in a

highly fragile environment. After political turmoil in 2014, the new government was established in April 2015 with a coalition of seven parties. In the volatile political environment, the government faces the critical challenge of moving onto a new growth model that requires a structural change from one dependent on the public sector to one driven by a strong and competitive private sector. The new growth model will have to shift: (a) from state-led to a private sector/export-led growth model; (b) from public consumption-driven growth to investment-driven growth (public and private); (c) from macro-imbalances to pro-growth macro/fiscal stability; and, (d) from the inefficiency and ineffectiveness of state interventions to more effective public sector management. Achieving this structural change will depend on building more assets for the poor—especially in human capital and institutions. Inclusiveness will require broad-based job creation, enhancing productivity, and changing the structure of growth.

7. The government envisions economic development and social transformation by increasing efficiency and effectiveness in the public sector through the National Strategic Development Plan (NSDP). The NSDP 2012/2013-2016/2017 focuses on high, shared, employment-creating economic growth; social inclusion; promotion of peace and democratic governance; and, rebuilding effective institutions. The NSDP calls for optimal use of public resources in order to address the following objectives: (i) improving resource allocation and cost efficiency; (ii) promoting fiscal consolidation and ensuring fiscal discipline; (iii) improving tax/revenue administration; (iv) increasing the absorptive capacity of Ministries to spend budget allocations efficiently; (v) sustaining the real value of capital expenditure; (vi) containing the wage bill and increasing public sector efficiency. Building on achievements and lessons learned from the NSDP I, the new government envisages developing the NSDP II for 2017/2018 – 2021/2022.

Sectoral and institutional Context

8. Lesotho's public sector is one of the largest employers and service providers in a country where alternative job opportunities in the private sector are scarcely provided; and yet, it delivers poor services with high costs. The current size of the public service is about 51,400 staff-- excluding the parastatals, of which civil servants constitute 15,707, police and military 20,500, and teachers 15,180. The public sector constitutes about 3.05% of the total population and about 10 percent of the employed population. The lack of absorption of employment into the private sector has led to a high unemployment rate, and a situation in which the public sector has become a critical source of employment. This situation has precipitated significant hiring of public servants, in particular teachers and security forces, over the past 10 years, and an escalating wage bill--combined with constant and significant wage increases. However, despite huge public spending, particularly in social sectors, as previously mentioned, Lesotho has seen major development outcomes in social sectors actually worsening. The current size of public service and spending is no longer sustainable, particularly in light of a projected significant decline in SACU transfers in the coming years. This situation underlines the urgent need to tighten its underlying fiscal positions; further, an improvement in the effective use of public finance and human resources is imperative. While structural change from the public sector-led employment model to the private sector-led one is needed in the long term, the immediate key question for the Government of Lesotho (GoL) would be how to deliver better services within current or reduced levels of public spending.

Fiscal management and decision-making processes need to be strengthened to regain control of over-sized public spending.

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9. Given the very weak relationship between policy priorities and spending patterns, improving the quality of public spending will require strengthened fiscal management. In addition to the lack of fiscal controls over the wage bill, a linkage between planning and budgeting under a Medium-Term Expenditure Framework (MTEF) appears to be missing in the current fiscal management process. The MTEF's outer-year spending plans are seldom used in preparing subsequent years' budgets, and the approach to budgeting remains largely incremental and line-item-based. Policy discussion takes place only when the Budget Framework Papers (BFPs) are being finalized; and, further, the BFPs are scarcely reflected in the final budget. The role of the Ministry of Development Planning (MDP) is limited in the budget preparation process, and this greatly diminishes the quality of the budget. A lack of accurate and timely production of National Accounts data, revenues and budget execution data and GDP data is also negatively impacting the current budget process and the quality of budget planning. There is a clear need to improve the quality of fiscal planning, to strengthen the budgeting process, to enhance institutional coordination and support for the implementation of the MTEF, and to produce higher-quality national accounts data. In addition, public-sector spending reviews are rarely conducted, resulting in poor measurability of public policy implementation in key areas of the NSDP. This lack of meaningful input and oversight makes it difficult for decision-makers to have the appropriate tools to assess alternative policies.

10. Use of the scarce capital budget, through public investment projects, is neither strategic nor qualitative. Given the large scale of recurrent spending, the capital budget represents only 19.5% of the national budget for FY15-16 (excluding donor grants and loans), or 28.8% of the total budget. As structural, organizational, procedural and functional weaknesses persist in the management of public investment projects, the GoL has been attempting to improve efficiency and effectiveness in the use of the capital budget by strengthening the public investment project appraisal system and by reorganizing the Public Sector Investment Committee (PSIC). The capacity to conduct technical appraisals in order to adequately assess projects before approval is generally weak and many projects, even large-scale ones, still do not go through a rigorous appraisal process. The quality of the project-appraisal documents from the sectors is very poor. Rigorous cost-benefit or cost-effectiveness analyses are rarely done and project proposals often do not set defined physical scopes or hard ceilings on financial resources. In addition, once projects are approved, they are moved to a database of approved projects, even though the budget allocation is not guaranteed. Going from approval to implementation is challenging. Poor public investment planning impact s the quality of service delivery.

11. In the health and education sectors, weaknesses in expenditure planning and management contribute to significant resourcing imbalances and inefficiencies. Staffing costs are treated as central administrative overhead costs rather than included in facility-level budgets. Similarly, the absence of transparent criteria-based funding norms for determining district and facility level expenditure allocations contributes to significant unexplained variations in per capita spending allocations in operational budgets. Delays in funding releases, poor supplies management and slow procurement result in shortages of critical supplies that particularly affect health services delivery. Improved application of existing PFM processes will be required to address these issues and ensure the more efficient use of available resources.

12. Despite some progress in the area of PFM reform in recent years, the latest Public Expenditure Financial Accountability (PEFA 2012) confirms that key challenges to sound fiscal management still exist. Progress has been made on some fronts; most notably, in improved

budgeting and macroeconomic forecasting; the introduction of a new legal framework for PFM; the introduction of a new Integrated Financial Management Information System (IFMIS) in April, 2009; and completion of public accounts from 2005 to 2010. However, several problems are yet to be resolved, including: lack of strategic overview of the allocation of resources; inadequate planning of services; absence of payroll control; weak accounting processes and disciplines; and ineffective internal and external audit systems.

13. In order to further strengthen PFM systems and address the weaknesses identified in the 2012 PEFA report, the GoL launched in 2013 its PFM Reform Strategic Action Plan 2012 17 (PFMRSAP). The action plan covers eight components: (i) the PFM regulatory framework; (ii) policy orientation and transparency of the budget; (iii) cash flow forecasting and management; (iv) internal control environment; (v) accounting and fiscal reporting; (vi) procurement; (vii) external audit; and, (viii) management of reform processes.

14. Substantial assistance from the development partners has been committed to support PFM systems development and capacity building reforms. World Bank assistance is being provided through the PFM Reform Support Project (P143197), which focuses on strengthening and modernizing the IFMIS platform and related training and change management requirements. The EU support covers updating of the PFM regulatory framework and planning and budgetary systems and processes, including: macro-fiscal analysis; expenditure planning; program-based budgeting; public investment management; and, monitoring and evaluation procedures. African Development Bank (AfDB) assistance is addressing procurement, internal audit and external audit systems, as well as technical and equipment support to the PFM Reform Secretariat. International Monetary Fund (IMF) assistance involves short inputs from technical advisers based at its Southern Africa Regional Technical Assistance Centre (AFRITAC), as well as providing a long-term expert to advise and support the strengthening of the Accountant General’s Department.

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15. Experience from previous TA operations in Lesotho indicates that measures to strengthen PFM systems and procedures need to be complemented with more direct assistance to supporting public expenditure at strategic and decision-making levels. Although significant progress has been made in strengthening strategic planning and budgeting processes and capacities, this has not led to key policy issues being addressed. These issues include: the size of the public service and wage bill; the need for greater realism in strategic planning; the persistence of an incremental approach to expenditure planning; a public investment program that is under-funded and contains significant elements of recurrent expenditures.

Human Resource Management is at the Core of Public Admi nistration Reform.

16. The current civil service is not controlled based on an establishment list, and it comprises many non-essential staff. Although the vacancy rate for civil servants stands at 33 percent as of June 2015 according to the latest establishment list (2012/2013), the establishment list itself neither seems to reflect the real needs of public administration nor provide an effective basis for control. The establishment list has also not been integrated in the previous payroll system/new HRIS, thus compromising the ability to ensure an authorized, budgeted and valid payroll. At the moment, there is basically no ex-ante establishment control over the payroll, and limited ex-post controls. This situation is further worsened by the fact that there is no monthly reconciliation of the wage bill per ministry, and makes it difficult to project the wage bill and control the size of public service.

17. The current civil service has a bottom-heavy structure and lacks significant middle management and technical staff, which affects the quality and performance of public service. The structure of the civil service is organized according to grades ranging from A (lowest) to L (highest). As Figure 2 shows, 57 percent of civil servants (Grade A-D) are classified as low-skilled professionals. 25% of civil servants, or 3,883 out of 15,707, are concentrated in Grade A alone. In addition, there seems to be many temporary supporting staff--such as cleaners, handymen, plumbers, carpenters, etc.--directly hired by each line-ministry with their operational budget. Although the wage bill for the low grades constitutes only 22% and there are no perfect models of structure for civil service, there is a clear need for more mid-management and technical staff who provide substantive and technical work, facilitate decision-making and ensure policy implementation. The key questions appear to be (i) how to improve service delivery with these existing staff, and (ii) how to restructure this overweighting of A-level personnel that largely affects the quality and performance of public service.

18. Irregularities persist in Human Resource Management (HRM). The Government of Lesotho (GoL) recognizes that the staffing and payroll records and data are fragmented and not updated, and that controls such as reconciliations are ineffective or not performed. This leads to invalid payroll records, such as in the case of ghost workers, double dippers, etc. A further problem is that key processes, such as retirement and removal from payroll, are not executed efficiently, resulting in retirees remaining in the system. These invalid HR cases are potentially one of the major causes of the bloated wage bill, and makes the HR records inaccurate. Further, the existence of multiple HR and payroll databases across the government makes it even more difficult to identify those invalid cases. The Ministry of Public Service (MPS) has therefore attempted to conduct a payroll audit in a few ministries in recent years. However, while the audit for the Ministry of Health identified discrepancies of 30 percent between actual headcounts and the payroll lists, these discrepancies have not been properly addressed and/or rectified. The payroll audit has so far had a very limited impact on the reduction of the wage bill and/or the regularization of HR control.

19. HRM in social sectors faces a challenge. The Ministry of Education and Training (MOET) manages an estimated 45 percent of the total number of civil servants, mainly teachers whose salaries account for approximately 64 percent of the national wage bill. However, MOET manages its own HRM system and the MPS has only limited knowledge of their HR records. The accurate number of teachers and their working locations are not precisely captured in the syste m. In addition, MOET has a significant amount of unbudgeted salary payments, mainly due to hiring a large number of temporary ‘substitute teachers’ who are not accounted for in the budget. The MOET and the Ministry of Health (MOH), recognize: (i) a large number of irregular HR cases; (ii) mismanagement in HRM processes; and, (iii) errors in salary payments.

20. In recent years, the GoL has taken a number of critical steps aimed at civil service reform; yet it has been mostly ineffective. The reconciliation of HR records and payroll/pension data was initiated in August 2012 to migrate into the new Human Resource Information System (HRIS: called ‘Resource Link’). While some positive progress has been observed, several concerns remain, such as unavailable data in multiple fields. In 2013, the MPS implemented a new grading system, consisting of 13 grades (with a set of 6 steps within each grade), moving on from the old system that had 12 non-overlapping grades (with a set of 6-13 steps--increments--within each grade). However, necessary processes such as job evaluation seem not to have been taken. Performance contract between Ministers and Principal Secretaries has also been piloted since 2013 with support

from the United Nations Development Program (UNDP). This new regimen has also had limited success, likely because of a lack of incentives for its enforcement and the absence of an evaluation system to actually monitor performance.

21. The new government is committed to regaining control over the wage bill and to strengthening HRM as their top priority. It prioritized the public service reform that was prominently featured in both the Coalition Agreement of the new GoL as well as in the first Budget Speech delivered by the new Minister of Finance in May 2015. In light of the structural and recurrent problems in HRM and the possible oversized establishment list and wage bill (which do not reflect the real needs in public service), the current civil service would benefit from a comprehensive reform. Introducing and implementing performance-based management will be needed once a more reliable HRM system is in place and the capacity to apply it is built.

Lack of reliable statistics undermines effective decision-making and monitoring of the development outcomes

22. Failure to produce timely and reliable economic, social and poverty statistics also undermines the effectiveness of the government's decision-making. The Bureau of Statistics (BOS) approved a new National Statistical Development Strategy (NSDS) in 2012 that outlines the range of improvements in different areas of statistical capacity and the M&E system. The national accounts chart does not fully cover critical sectors (such as agriculture, transport and dwelling services), the BOS faces challenge in making quality social and poverty data available on a regular basis. Those persistent issues result not only from a lack of financial resources, but also from institutional weaknesses and lack of coordination with other sectoral institutions which are primarily responsible for providing data of quality to BOS.

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23. As a result of the donors' support, the quality of the national accounts data has improved in recent years, but further improvements are needed. With Technical Assistance (TA) from the IMF, the national accounts have been revised and rebased based on economic census in 2012. Annual GDP estimates in current prices and volume terms from the production, expenditure, and income sides have been produced and published by the BOS. In addition to the limited sectoral coverage in the current GDP calculation, the fact that more than 30% of businesses are underestimated affects the quality and accuracy of GDP. Other macroeconomic indicators, such as high-frequency industrial production/trade indices, are used to monitor developments during the year. Despite these improvements, further development is required to achieve a high frequency of quality national accounts data. New sources of data, including Value-Added Taxes (VAT) records, the 2010-11 household budget survey, the Continuous Monitoring Survey (CMS), and an ongoing economic census should be used to further improve the quality and frequency of reporting of national accounts. The GoL aims to develop the quarterly GDP estimates as a high priority, as this could contribute to improving fiscal planning.

24. The demand for poverty data has evolved in Lesotho, with the aim of developing evidence-based policy. The discussion of the need for more and better data for policy-making and the MDGs has principally focused on the statistical systems that must produce the data to monitor a wide range of social indicators. Most of the statistical information used in the past came mainly from administrative sources. Demand has shifted to complex programs designed to determine the effect of government policies on the population's choices and welfare. Micro data from household

surveys are used to frame socio-economic developmental plans, and initiate interventions for improving people's socio-economic conditions. Information from the household surveys can provide the foundation and monitoring mechanism for poverty eradication efforts in Lesotho. Improving the CMS and the conduct of the poverty surveys will have a lasting impact on monitoring the NSDP and boosting evidence-based policy making.

II. Proposed Development Objectives

The Project Development Objective (PDO) is to strengthen strategic-level planning, and to improve efficiency in the fiscal and human resources management of selected ministries.

III. Project Description

Component Name

Component 1. Strategic Planning and Fiscal Management

Comments (optional)

The objectives of this component are to strengthen strategic and fiscal planning and decision-making processes and improve expenditure planning and management in the health and education sector to achieve more effective and efficient service delivery. The component focuses on three main activities: (i) preparation and implementation of the next National Strategic Development Plan (NSDP), covering the period 2017/18-2022/23; (ii) development of the annual Budget Framework Paper, setting out the fiscal framework and spending priorities and choices for the coming three-year period; and, (iii) budget preparation and execution processes in the two major service-delivery ministries.

Component Name

Component 2. Strengthening Human Resource Management

Comments (optional)

The objectives of this component will be: (i) to reduce irregular HR cases and salary payments; (ii) to enhance wage bill and HR control at the selected ministries; and, (iii) to improve deployment of human resources for better service delivery. The component will comprise three sub-components: (1) establishing a credible HRIS and records by reducing irregularities and discrepancies in HR and payroll records for the whole government; (2) reviewing and re-defining HRM and payroll processes, controls and practices, and implementing the improved practices at the Ministry of Public Service and Finance; (3) improving HRM practice in the Ministry of Health and Education.

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Component Name

Component 3. Strengthening Statistical Capacity

Comments (optional)

The objectives of this component will be to produce timely and reliable economic, social and poverty statistics in order to provide a basis for better fiscal planning and a tool for monitoring of the national development planning. This Component will provide support for: (i) improvement of national accounts; and, (ii) conducting household budget surveys.

Component Name

Component 4. Strategic Implementation Support

Comments (optional)

The component will facilitate the seamless management and coordination of implementing the project, provide strategic support for the Public Sector Improvement and Reform Steering Committee and the Prime Minister's Office as well as service delivery funds that could finance quick-impact projects with innovative approaches that contribute to visibly and directly addressing the needs of the population.

IV. Financing *(in USD Million)*

Total Project Cost:	10.00	Total Bank Financing:	10.00
Financing Gap:	0.00		
For Loans/Credits/Others			**Amount**
BORROWER/RECIPIENT			0.00
International Development Association (IDA)			10.00
Total			10.00

V. Implementation

1. The implementation arrangements for the proposed project will be built upon the existing structure and functions of the implementing arrangements of the World Bank's other investment financing project, the Public Financial Management Reform Support Project (PFMRSP). Since the World Bank's Board approval on February 6, 2013, the project has established a well-organized and functioning oversight body, as well as implementation arrangements. The Improvement and Reform Steering Committee (IRSC) for the PFMRSP, chaired by the MOF was reconstituted recently. Its membership includes: key Ministers (Finance, Public Service, and Development Planning); PFM Development Partners; the Chairperson of the Parliamentary Public Accounts Committee; and the Economic Cluster of the Ministry of Public Service. The IRSC for the PFMRSP has been meeting on a regular basis at least three times a year. The PFM Reform Secretariat has been serving as IRSC Secretariat.

2. The IRSC will expand its mandate to serve as the highest level inter-governmental oversight and steering committee for public sector reform. Instead of creating another oversight/steering committee for the proposed project, the IRSC for the PFMRSP will become a high-level committee for comprehensive public sector with an emphasis on human resource management and public financial management. This expansion will ensure commitment from the government as a whole and inter-governmental coordination, which is key to success of the proposed project. The IRSC for public sector reform will be alternately chaired by the Ministers of Finance and the Minister of Public Service, and the Minister of MOET and MOH will be invited to regular meeting at the request of chairs.

3. The ministries (MOF, MPS, MDP, MOH and MOET) will be responsible for implementing and monitoring the interventions of their respective areas, in order to establish synergetic and effective project implementation while retaining the flexibility of different beneficiaries. An existing PFM Reform Technical Committee led by the MOF will be responsible for Component One. A Civil Service Reform Technical Committee (CSRTC) chaired by the MPS will be created to lead Component Two for strengthening human resource management. The Department of Development and Planning will oversee the Component Three. The technical committees as well as the MODP will appoint the Component Leaders and technical experts, and will meet on a regular basis to review progress of project activities

VI. Safeguard Policies (including public consultation)

Safeguard Policies Triggered by the Project	Yes	No
Environmental Assessment OP/BP 4.01		×
Natural Habitats OP/BP 4.04		×
Forests OP/BP 4.36		×
Pest Management OP 4.09		×
Physical Cultural Resources OP/BP 4.11		×
Indigenous Peoples OP/BP 4.10		×
Involuntary Resettlement OP/BP 4.12		×
Safety of Dams OP/BP 4.37		×
Projects on International Waterways OP/BP 7.50		×
Projects in Disputed Areas OP/BP 7.60		×

Comments (optional)

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