

FIDUCIARY SYSTEMS ASSESSMENT

November 29, 2022

A. Objective of the Fiduciary Systems Assessment

1. **The Integrated Fiduciary Systems Assessment (IFSA) concluded that the Program's fiduciary systems meet OP/BP 9.00 requirements** with the focus of supporting the achievement of Program objectives **and providing reasonable assurance that financing proceeds will be used for intended purposes** with due regard to economy, effectiveness, efficiency, transparency and accountability.
2. The fiduciary systems assessment entailed a review of the capacity of the participating entities on their ability to: (a) record, control, and manage all Program resources and produce timely, relevant, and reliable information; (b) follow procurement rules and procedures; and (c) ensure adequate implementation arrangements and risk mitigation. IFSA covered the following implementing entities: Ministry of National Education and Literacy (*Ministère de l'Éducation Nationale et de l'Alphabétisation*)- and Higher Education Development Support Project (*Projet d'Appui au Développement de l'Enseignement Supérieur*). IFSA focused on quality of legal and institutional framework for PFM, procurement, and Governance and Anticorruption (GAC) applicable to the Program, and the fiduciary capacity of implementing entities for budget, budget execution, internal controls, and external audit. This IFSA has been conducted through meetings and discussions with the various officials of all affected Implementing Agencies (IA). The review relied upon documents and data provided by the IAs regarding their fiduciary processes and performance in past and also upon the Bank's past project experience and understanding of the Financial Management (FM) and Procurement systems at the State level.
3. The IFSA was conducted through a methodical review of systems and practices involving the review of several analytical works mainly focusing on: (i) Public Expenditure and Financial Accountability (PEFA) Assessment; (ii) Public Investment Management Assessment (PIMA); and (iii) National Public Procurement Regulatory Agency (ANRMP), Court of Accounts and General Inspectorate of Finance (IGF) annual reports. The team also reviewed the lessons learnt in the implementation of Bank-financed operations in relevant sectors. Several consultations of the IFSA had been conducted. The fiduciary assessment virtual mission was conducted in 2021 with the objective to discuss the program with key stakeholders. The findings of the mission were presented to stakeholders.
4. The assessment determined that Côte d'Ivoire PFM and procurement country systems are acceptable to the Bank and meet the requirements for the implementation of a PforR. Côte d'Ivoire PFM counts on a strong legal and institutional framework; effective PFM planning and budget system; and a strong internal control system with clear and relevant segregation of duties at each step of the budget execution. Budget execution and internal control systems are computerized and inter-linked with procurement and treasury systems. There is an adequate legal and institutional framework for fraud and anticorruption in line with international standards. Côte d'Ivoire also adopted West Africa Economic and Monetary Union (WAEMU) PFM and procurement directives, whose implementation is ongoing.
5. Meanwhile, there are opportunities to strengthen country systems for internal and external audit, procurement, and anticorruption. The internal audit function needs to adopt International Standards on Auditing and increase the staff and capacity in terms of number and skills, with an ongoing related reform. External auditors do not conduct performance audits and need additional resources. Procurement timeliness could be improved by streamlining processes, and enforcement of sanctions could be enhanced, particularly

for the infrastructure sector. Finally, the level of enforcement of anticorruption mechanisms could be strengthened.

6. Based on the IFSA and given the multi sector and multi-agency engagement for operation and execution, the combined fiduciary risk is rated as “Substantial”. There is an inherent risk associated with variations in fiduciary capacity, compliance to agreed FM and procurement processes. To mitigate fiduciary risk and strengthen the existing systems, various actions are recommended to be completed during implementation as a Disbursement Linked Indicators (DLI) and Program Action Plan (PAP). With the implementation of recommended mitigation measures and system strengthening actions, during the program implementation, the capacity and performance of the Program implementing agencies is considered adequate to provide reasonable assurance that the financing proceeds would be used for the intended purposes, with due attention to the principles of economy, efficiency, effectiveness, transparency and accountability. If any significant events and issues come to the knowledge during the program implementation, additional appropriate mitigation measures shall be put in place in consultation with Government of the Republic of Cote D’Ivoire.
7. The ESDEP PIU will be in charge of the implementation of the IPF component. The BCPENA will be a continuation/extension of the Project Implementation Unit (PIU) of the Education Services Delivery Enhancement Project (ESDEP). This PIU was created in 2018 by an inter-ministerial decree for the management of the first IPF operation (P163218).
8. IFSA Coverage : The IFSA covers the following key areas and sub areas:
 - (a) **Procurement arrangements:** Regulatory Framework; Procurement Planning; Staffing; e-procurement system, capacity of bidders and staff at the line agencies; Standard procurement processes and procedures ; standard bidding document; value of procurement handled; availability of competition; Existence of complaint handling and resolution system, Procurement performance; Existence of MIS; internal controls mechanism; Procurement documentation, review and audit.
 - (b) **Financial Management**
 - **Planning and Budgeting:** Budget Vs Expenditure; Budget utilization; Transparency;
 - **Fund Flow:** Fund Flow Mechanism; Process of receipt of fund; Utilization certificates; Delegation of authority; Fund Management; Timeliness of utilization of funds;
 - **Accounting, financial reporting and internal control:** Process of compiling accounts and preparing Financial Statements; Accounting system being used; Current staffing structure including minimum qualification required; Adequacy and capacity of staff; Responsibilities of accounts department; Time lag in preparation of Financial Statement; Existence of segregation of duty; Existence of Fixed Asset Register and physical verification of assets; Record keeping;
 - **Audit-Internal and External:** Entities responsible for auditing line agencies; Existence of internal audit cell; Resolution of audit observations; Time lag in conducting audit
 - (c) **Governance and Accountability:** Vigilance function at entity level; Vigilance for each Ministry and entity; Organization structure of the Ministries; Types of complaints that can be registered; Mode of complaints; Annual data of investigation undertaken; Duties of agencies with respect to fraud and corruption.

B. The Public Financial Management System in Côte d'Ivoire

9. The PFM framework is acceptable for supporting the implementation of the PforR. This framework is in line with international standards, and Côte d'Ivoire has adopted WAEMU PFM. The public financial management system (PFMS) in Côte d'Ivoire is undergoing some changes. It gradually integrates the transformations brought about by the introduction of new technologies in the sphere of public financial management and the new practices at the regional and international levels. The mission mainly based its judgment on the results of the last PEFA [Public Expenditure and Financial Accountability] assessment in Côte d'Ivoire published in 2019. Indeed, following two PEFA exercises that took place in Côte d'Ivoire, respectively in 2008 and 2013, the PEFA report published in 2019 is related to the 2017 fiscal year. Côte d'Ivoire converges towards the new system based on programmatic responsibility defined by the 6 directives of the Economic and Monetary Union of West Africa (UEMOA) of 2009. Indeed, the introduction of high-quality multi-year macroeconomic and budgetary programming tools have brought the strategic allocation of global resources to a good level, followed by technical instruments—Medium-Term Expenditure, budget of medium-term expenditure and the administrative procedures. They had only been systematically deployed in all ministries since 2017.
10. **In past years, Cote d'Ivoire had undertaken major reforms in the management of public finances** with the implementation of the WAEMU's harmonized PFM framework. On the Budget side, these reforms imply the shift from line-item-based budgeting to a logic of performance-based budgeting with a multi-annual perspective. Program-based budgeting became effective in Cote d'Ivoire since January 1, 2020. In 2021, the GoCI pursued the implementation of the budget program with overall improvement of the budget program tools and stakeholders' capacities. The 2022 national approved budget contains 150 programs reflecting the consolidation of the implementation of the budget program which translates mainly into: (i) Results-based management (*GAR*); (ii) Spending programming on the basis of resources that can be mobilized in the short to medium term (3 years); and (iii) Establishing a framework for assessing public policy.
11. **This reform aims at greater efficiency in the management of public finances** through, among other things, the focus on performance, rationalization and optimization of public expenditure, securing public investment resources, strengthening budgetary discipline, control and transparency, and greater accountability of stakeholders. To reinforce the impact of the reform, a Unit in charge of budgetary reform was created to permanently oversee the budgetary performance. Since 2019, the GoCI drafted the Fiscal Risk Declaration (DRB) which is the document compiling the risks facing the public finance, mainly in resource mobilization and expenditures. DRB 2020-2022, DRB 2021-2023 and DRB 2022-2024 were adopted by the Council of Ministers and served as an annex to the 2020, 2021 and 2022 finance laws.
12. **Multi-year programming documents are elaborated and properly integrated in the annual budget cycle.** A National Development Plan (NDP) was prepared for 2016-2020. The new NDP 2021-2025 was adopted by the GoCI and articulated under six pillars. The 2021 budget emphasized the post COVID-19 recovery plan and the multi-year expenditure programming documents (Documents de Programmation Pluriannuelle des Dépenses - DPPD) 2021-2023.
13. **The PAGDS (Enhancing Government Effectiveness for Improved Public Services Project), a world bank-financed project has strengthened the PFM achievements:** (a) the implementation of the performance-based budgeting reform; (b) reducing the average length of the procurement process until the contract is awarded (from 198 days to 93 days); (c) the deployment of "AGEROUTEMARCHE", an online tool to monitor the execution of road works contracts (assignment, beneficiary, progress) and performance (quality, cost and deadlines) with a classification of companies according to their performance. As a result, significant progress is made in the production of annual performance reports for all departments and making them available to the public within 6 months of the end of the fiscal year. The Directorate for Budget and Finance (DGBF) has

regularly prepared quarterly budget implementation reports and has developed a new performance-based budgeting system (SIGOBE) that will facilitate the production of annual performance reports for each line ministry. The additional funding from PAGDS will complement technical assistance from the International Monetary Fund (IMF) and its Technical Assistance Unit (AFRITAC) on the RCMP; the African Development Bank's (AfDB) Public Financial Management Improvement Project; and support for PFM controls by the European Union (EU).

14. **However, budgetary discipline risk remains significant.** Despite the PEFA 2017 (report issued on 2019) analysis over the above-mentioned period 2014-2016, which shows a robust institutional system supported by efficient IT tools and a firm political will to ensure good overall budgetary discipline; the system of control and verification posteriori of public companies has weaknesses. The management of public services, beyond the obligation to ensure their continuity, can be strengthened at the level of strategic sectoral management and own instruments (in particular the tools of results-based management promoted in the framework of the PAGDS project). Compliance with budgetary discipline could also be weakened by the persistence of certain structural deficiencies, such as, those identified in the internal audit function and the consideration of risks in the missions of ministries' inspections. External control by the Court of Auditors (CC) is also relatively small in scope.

C. The Public Procurement System and Procedures in Côte d'Ivoire

15. **The various reforms of the public procurement system in Côte d'Ivoire started in the year 2000 have resulted in a well codified legal and regulatory framework organized according to a hierarchical structure (law, decree, order, etc.).** This system, which is in line with the best regional and international standards in the field, has made it possible to create more transparency, an effective and efficient environment and to improve the management of public expenditure. The recent public procurement code in force, which was the subject of Ordinance No. 2019-679 of July 24, 2019, responds to the needs for addressing the weaknesses of the public procurement system, complying with Community Directives, considering international standards, and strengthening the transparency and efficiency of the system through multiple innovations.
16. **It proved necessary to incorporate the provisions of these directives into the national regulations of WAEMU member States.** Thus, the harmonization of the provisions of the Public Procurement Code with Community Regulations motivated the second reform, which aims to strengthen the transparency of public procurement, the effectiveness of the fight against corruption, and fraud and guarantee effective remedies.
17. In applying the Directive No. 5/2005/CM/UEMOA of the West African Economic and Monetary Union (WAEMU), the Public Procurement Code, the subject of Decree No. 2009-259 of August 6 2009, advocates for the principle of institutional unbundling of control functions and those of regulation of public procurement and public service delegations. If the former is the responsibility of the Directorate of Public Procurement (DMP) which is today the General Directorate of Public Procurement (DGMP), the regulatory functions are devolved to the National Authority for the Regulation of Public Procurement (ANRMP) which is created the same day, in the Council of Ministers, by Decree No. 2009-260 of August 6 2009.

D. Status and Organization of the MENA at the Fiduciary Level

18. The Program will be implemented by MENA. The procurement area will be implemented by " Cellule de passation de marchés" and the financial management area will be implemented by the financial and Administrative directorate which oversees the operational management and facilitates the implementation of the actions of the stakeholders integrated into the Program.

Box 1: Getting to know "Cellule de passation de marche du MENA"

The Public Procurement Unit was created by Decree No. 2021-873 of December 15, 2021. It is a technical service, placed under the authority of the person responsible for public procurement within MENA. This unit is in charge of preparing, planning, managing the procurement process and monitoring and evaluating public contracts. The MENA procurement unit is composed of a manager and two assistants. In addition, the MENA procurement unit is also in charge of procurement for the Ministry of Technical Education and Vocational Training, which was added to the Ministry of National Education following a ministerial reshuffle. At the time of the mission, the MENA PPC was still in charge of contracting for the services and departments of the Ministry of Technical Education and Vocational Training. This situation has increased the workload of the MENA PPC. This situation increases the workload of the MENA Procurement unit. This could ultimately increase the staffing levels of the procurement unit in relation to the additional activities to be implemented in the context of the future program.

Box 2: Getting to know MENA (DAF)

The “ **Direction des affaires financieres et du patrimoine” (DAAF)** of MENA is the structure in charge of public financial management of MENA. His role is to ensure that excellent management of ministry funds.

The DAAF is headed by a director who supervises 4 operational units: the unit in charge of Budget end accounting, the unit in charges of equipment’s and vehicles maintenance, the unit in charge of works and fixed assets and the unit in charge of monitoring and schoolbooks.

The unit in charge of budget and accounting has 3 services. Service of budget, service of accounting and service of schoolarships. The service in charge of budget is handled by a chief and has 3 experienced persons. The service in charge of accounting is also handled by a chief and has 4 experienced persons.

The DAAf supervises also 8 supports units among them: Evaluation and control service, data and service, etc.

The DAAF of MENA hasn’t implemented on the last year, donors’ projects. However, the DAAF implements the own project of the ministry.

E. Scope and Program boundary/Expenditure Framework

19. The Strengthening Primary Education System Program’s PforR to be implemented over the same period, is programmed to cost approximately US\$608 million. The Program will finance approximately 41,9 percent of the GoCI’s supported program expenditures (US\$254.7 million) (Contribution IDA and GPE) for the Education Sector plan (ESP) 2017–2025). The contribution of IDA includes a component IPF related to the technical assistance financing.
20. The Ivorian government through the Ministry of Education is expected to finance 43.6 percent (US\$265.3 million) of the total cost. The mobilization of government financing represents a major challenge for the implementation of the Program.
21. The World Bank and GPE plan to reimburse to the Government a total amount of US\$264.7 million, approximately 43.54 percent of the US\$608 million, once the DLIs are achieved. This amount represents the World Bank contribution to the overall costs of the ESP 2017–2025 Program. The gap of US\$88 million (12.83 percent of total program costs) will be financed by other donors.

Table 1: Summary of the Program Expenditure Framework For P4R (US\$ 264,7 million)

	IDA Financing	PME Financing	Total (IDA+PME)
DLI1	21,000,000	-	21,000,000
DLI2	82,000,000	-	82,000,000
DLI3	2,000,000	6,700,000	8,700,000
DLI4	48,000,000	6,000,000	54,000,000
DLI5	54,000,000	-	54,000,000
DLI6	14,000,000	2,000,000	16,000,000

DLI7	2,000,000	-	2,000,000
DLI8	5,000,000	-	5,000,000
DLI9	12,000,000	-	12,000,000
IPF	10,000,000	-	10,000,000
	250,000,000	14,700,000	264,700,000

22. The Program will finance specific activities to strengthen systems to support delivery of the program objectives and related results. The PforR will focus on strengthening key elements of the primary education system, including programmatic elements and the implementation system, to strengthen the government's operational capacity to deliver the quality and inclusive school health/nutrition and primary education services specified in the Education Sector Plan.

F. Procurement planning requirements

23. Decree No. 325/MPMP/DGBF/DMP/ of May 23, 2014, on the composition and functioning of public procurement units, specifies that they are responsible for drawing up Procurement Plans and communicating them to the Directorate General of Public Procurement. This is done annually in collaboration with the Administrative and Financial Departments and the Departments of Studies, Planning and Budget Management. It begins in November of year N-1, 15 days after budget approval. The general procurement plan and the consolidated annual procurement plan for each ministerial department shall be published on the public procurement portal by January of the budget year at the latest.

24. The mission reviewed MENA's procurement plans for the last three fiscal years 2019, 2020, and 2021 and the contracts awarded during these periods. The number of contracts expected to be signed over the period is three hundred and four (304) for a total amount of one hundred and twelve (112) billion CFA francs. The mission notes that 100% of the planned contracts were awarded. Furthermore, the MENA Procurement Plan shows that 51% of the contracts were for supplies, 47% for works and only 2% for consulting services.

Type of contract	MENA															
	2019				2020				2021				TOTAL			
	Number	%	Amount (000) XOF	%	Number	%	Amount (000) XOF	%	Number	%	Amount (000) XOF	%	Number	%	Amount (000) XOF	%
Goods	56	100	14,000,000	100	48	40	11,000,000	25	40	31	12,000,000	22	144	47	37,000,000	33
Works	0	0	0	0	72	60	33,000,000	75	83	65	41,000,000	76	155	51	74,000,000	66
Consultancy services	0	0	0	0	0	0	0	0	5	4	1,450,000	3	5	2	1,450,000	1
TOTAL	56	100	14,000,000	100	120	100	44,000,000	100	128	100	54,950,000	100	304	100	112,950,000	100

25. The electronic procurement system, called SYGOMAP, set up by the Government with the collaboration of the World Bank is used by the Ministry. It, thus, integrates different stages ranging from the entry of the

procurement plan (PP) to the transmission of various bidding evaluation reports. However, the e-procurement is not fully operational in Cote d'Ivoire as well as the bidding evaluation process, and the complaint system is not yet integrated. In addition, the numbering of signed contracts is done in the Integrated Public Procurement Management System (SIGMAP)

26. The national procurement code that will apply to the Program is generally aligned to international standards. It consists of the 2019 Public Procurement Code, the overarching legal act and regulations that supplement and detail the procurement law, such as: Government decrees (Decret/Arrêtés), operational documents including circulars, operational manuals, user guides and model bidding documents.
27. The reference threshold as provided for in Article 6.1 of the Public Procurement Code is set at FCFA 100 million for the MENA as general applicable to those subject to this code. Expenditure below this threshold is subject to the simplified competitive bidding procedures as specified by order of the Minister responsible for public procurement.

Public procurement approval thresholds:

Contract amount	< 300 million FCFA	>300 million CFA francs
Approval Authority	MENA	Minister for Public Procurement

G. Budget Execution

28. Cote d'Ivoire has put in place a reliable budget preparation process as shown by the 2017 PEFA. The PEFA report covering 2016, 2017 and 2018 revealed that Cote d'Ivoire's overall performance in terms of budget execution rate was deemed satisfactory. This trend was confirmed by the budget performance of years 2019 and 2020.
29. The revised 2016 budget was estimated at XOF 6,259.6 billion (variance: +1.5%) compared to the initial budget of XOF 6,165.8 billion. The revised 2017 budget, estimated at XOF 7,116.6 billion, showing a positive variance of 10.4% when compared to the initial budget of XOF 6,447.6 billion, was adopted by the Parliament on December 7, 2017. The revised 2018 budget, estimated at XOF 6,931.6 billion (variance: +2.6%) when compared to the initial budget of XOF 6,756.3 billion. The revised 2019 budget is estimated at XOF 7,726.5 billion (+5.3%) compared to the initial budget of XOF 7,334.3 billion. The revised 2020 budget is estimated at XOF 9,093.6 billion (8.27%) compared to the initial budget of XOF 8,398.9 billion.

Table 2 : Budget variance Table

	2016	2017	2018	2019	2020
Initial Budget (billion XOF)	6,158.8	6,447.6	6,756.3	7,334.3	8,398.9
Revised Budget (billion XOF)	6,259.6	7,116.6	6,931.6	7,726.5	9,093.6
Variance %	+1.5%	+10.4	+2.6%	+5.3%	+8.27%

Source: MEF report

30. Overall, the budget execution rates for revenues and expenditures have been less than 95% of the total budgeted expenditure (revised budget) over the past three years (2016, 2017 and 2018) and over 101.1% to 104.8% for 2019 and 2020:

Table 3 : Budget Execution Table:

	2016	2017	2018	2019	2020
Expenditures (%)	93.8	94.2	93.7	103.9	102.2
Revenues (%)	92.8	91.9	92.2	104.8	101.1

Sources: MEF Report

The budget execution rates have been respectively:

- **Expenditure:** 93.8% (2016); 94.2% (2017); 93.7% (2018); 103.9% (2019) and 102.2% (2020).
- **Revenues:** 92.8% (2016); 91.9% (2017); 92.2% (2018); 104.8% (2019) and 101.1% (2020).

The execution rate of the 2021 budget at end of June was about 52.3% (XOF 4,511.5 billion out of a total annual budget of XOF 8,621.1), according to the TOFE and the report on budget execution at end of June 2021 published on the website of Ministry of budget.

31. At the Ministry of National Education and Literacy, the budget performance for the last three years was acceptable as shown in the table below:

Table 4: Sectorial Ministry of National Education and Literacy Performance:

in \$	2018	2019	2020	2021
Initial Budget	853,420,325	569,335,246	1,370,601,818	1,816,167,273
Revised Budget	588,689,238	588,689,238	1,518,987,273	1,963,312,727
%Variance	69%	103%	111%	108%
Budget execution	651,121,951	588,689,238	1,504,629,091	Not available
% execution	111%	100%	99%	#VALUE!

32. The budget lines to be financed were identified based on how they will contribute to the achievement of the DLIs. The GoCI will provide resources for this program through National Budget under the budget line items 331-21060, 331-22061 and 331-22062. The prevision for the coming is presented below:

Table 5: Previsions

Budget line/code	2021 (\$US)	2022 (\$US)	2023 (\$US)	2024 (\$US)
331-21060 (<i>Administration Generale</i>)				
331-22061 (<i>Enseignement prescolaire et primaire</i>)				
331-22062 (<i>Enseignement secondaire</i>)				
Total				

Source: 2022 National Budget / 1\$=550 XOF

33. Considering the program was adopted very recently by the Government, its integration into the budgetary and financing plans could not be done before negotiations and constitutes a dated covenant. Without a formal approval by the highest authorities, the program could not be integrated into the budgetary and financial planning tools. However, the government has confirmed that it will include a budget line for the BCPENA in the upcoming Pluri-annual Investment Plan (PIP) and Finance law. Noteworthy is that the PTMP is already accounted for and budgeted in the 2022-2024 PIP. It will be integrated into the BCPENA budget line once it is included.
34. Despite the good budget planning and budget execution over the past three years, there exists a potential risk for a shortfall to occur in the program budget allocation during implementation. To avoid this risk, the

Ministry of National Education and Literacy will share with the World Bank, N+1 budget document (Budget program, DPPD), during the third quarter of year N for technical advice.

H. Accounting and Reporting

35. The Government is seriously enhancing fiscal reporting and transparency in line with its commitment to Open Government Partnership (OGP). In 2015, Cote d'Ivoire became the first francophone country to be accepted as a member of OGP and is now implementing the 2020-2022 Action Plan (third action plan) to improve fiscal transparency. This 2020-2022 action plan consists of ten commitments covering six policy areas. In addition to ongoing reform from the previous plan, this new plan includes new areas such as legislation development (teleworking and school canteen provision) and better alignment with the National Development Plan (NDP). Some progress has been made in strengthening relations between the government and the civil society. Inclusion of the Civil Society in budget guideline validation sessions, has improved civic participation in fiscal processes at the national level.
36. The Cote d'Ivoire Human Capital Project (CI HCP) budget line, and accounts associated to it, will be managed by a single Payment Authorizing Officer (ordonnateur de paiement) and a single Public Accountant who will make the payments. All CI expenditures will be traceable back to these accounts.
37. The DAF of MENA will have responsibility of accounting and reporting of P4R program. The team of the DAF have experiences related to ministry projects: constructions of classroom, purchase of students 'desk, etc.
38. The BCPENA will be a continuation of the Project Implementation Unit (PIU) PAPSE. The FM system and performance of PIU under the ongoing projects are acceptable to IDA. PIU will be responsible for FM of the IPF component which remains the Bank's focal point.
39. However, the BCPENA FM team will give support to the DAF of MENA related to some areas (IFR elaboration, etc.

I. Transparency and Publication of financial statements

40. The Ministry of Budget produces quarterly budget implementation reports which are posted on the Ministry's website. A brief analysis and annexes accompany the quarterly budget implementation report. Current year reports that are produced, provide information on expenditure at the commitment, scheduling (liquidation) and payment stages. In the fiscal year under review, reporting (budget execution reports) are produced on a quarterly basis and are generally released within six weeks after the end of the quarter; these are also adopted by the Council of Ministers. The score for the PI-28 is C according to 2017 PEFA report. According to the information provided, the quarterly implementation reports were produced and published on time in the websites of the MEF or MPMBPE (www.finances.gouv.ci; www.dgbf.gouv.ci; www.budget.gouv.ci).
41. According to Article 80 of the general provisions and accounting standards of the State Accounting Plan (PCE-UEMOA), the annual accounts of the State are prepared by the Minister of Finance as part of the General Account of the Administration of Finance and the financial statements.
42. Consolidated government financial statements (Compte Général de l'Administration des Finances, CGAF) are produced in a timely manner and transmitted to the Court of Accounts. The 2020 financial statements (CGAF and the Loi de Reglement) were submitted to the Court of Accounts in July 2021.

J. Treasury management and funds flow

43. The Treasury Single Account (TSA) framework is operational; nevertheless, the payment timeline should be improved. Payments are made by the Treasury for all line ministries. According to national regulation, the payment delay is 90 days and the DGTCP is making effort to avoid this delay. Following this effort, in 2017 a total of 911 billion XOF was paid; in 2018 the GoCI paid 476.14 billion XOF and 1,338 billion XOF in 2019. As part of its program with the IMF (Extended Credit Facility), the GoCI agrees to avoid delay on arrears on domestic and external debt. Also, this commitment follows the WAEMU directives whose settlement period is 90 days.
44. To achieve this objective, a formal procedure has been established for drawing up the annual cash flow plan and for revising it during the year on a daily basis. The treasury is managed by the Treasury Management Sub-Directorate of the DDPD (Directorate of Public Debt and Donations), which is composed of 10 persons. It ensures a daily follow-up of the monthly annual plan which is updated at the end of each month. The annual plan is established in a collegial and participatory manner from the budget.
45. However, the DGTCP still faces some delay in the payments as at when due. These shortcomings at the National Treasury could affect overall program implementation performance, especially in this situation, due to the COVID-19 crisis where the GoCI faces challenges in mobilizing resources.
46. MENA will prepare quarterly commitment plans to be shared with the National Treasury to allow for better forecasting of requests.

K. Internal Audit

47. The institutional framework for control is adequate at the central government level, but the overall performance of institutions of internal control requires further improvements: There are several administrative control bodies in Cote d'Ivoire, along with the: (i) General Inspectorate of Finance (IGF); (ii) Inspectorate General of the Ministries (IGM); and (iii) State Inspectorate Generale (IGE). Furthermore, the Directorate of financial control (DCF) is responsible for authorizing expenditure commitments and certifying the execution of the contracts before payments are made by the Paierie Générale du Tresor (PGT). According to the 2018 PEFA report, there is an acceptable internal control system (rules of ex-ante controls of expenditures) in place in Cote d'Ivoire, but there is duplication of tasks over commitments and payments. The country shows a strong segregation of duties between the various actors at each phase of the public expenditure channel (Public Accountant, financial controller, internal auditor). However, the controls of commitments conducted by the financial controller prior to the issuance of the Purchasing Order at the commitment phase, do not provide the assurance that there would be sufficient cash to pay on time, the invoices, once the contractors submit their invoices after executing the contracts. Such a condition creates some arrears and failure to comply with contract deadlines.
48. The internal control Bodies do not have sufficient human and financial resources, and their capacities require strengthening. There are still no comprehensive and integrated system of control and internal audit; such a system had been deployed since 2013. The internal audit function carried out mainly by the IGF, the IGE and the IGM is not provided for central government entities accounting for more than 50% of central government expenditure and revenue. The review of the activity report of IGF for the first semester of 2019 revealed that the institution enlarged its scope of intervention to cover operational, financial, advisory, and governance and anticorruption in public entities, line ministries and donor-financed projects. These activities included some follow-up missions on the implementation of action plans derived from previous missions.
49. According to the information collected, during the last three (3) years, the IGF conducted various missions as presented in the table below:

Table 6: IGF missions (2018 to 2020)

	2018	2019	2020
Advisory mission	14	14	12
Monitoring mission	15	9	8
Project audit	10	30	34
Fraud and Corruption mission	9	3	6
Total	48	56	60

Source: IGF Annual Report/ 2021 data's are not available.

50. Despite improvements noticed, there is room for additional efforts to strengthen the IGF. For example, some delays are still noted in the finalization of the internal audit missions on Bank-financed projects. Furthermore, there are also some weaknesses in monitoring the implementation of the recommendations of the control and investigation missions. According to the 2017 PEFA report, only about 56 percent of IGF recommendations were implemented (refer to IGF 2017 annual report 2017). Meanwhile, efforts are made to follow up on the implementation of recommendations as well as the capacity building program, to increase the recommendations' implementation rate.
51. Considerable progress is made to improve the internal control process with IGF capacities building through the World Bank projects. Furthermore, as part of their missions, the auditors carry out specific due diligence relating to verification of compliance with the provisions of Public Procurement Code, in the application of Circular No. 10/MPMB of December 18, 2014, on the governance rules, guiding the functioning of administrative and management Bodies of public companies.
52. It will be defined precisely with the "Inspection Général des Finances" (IGF) how the management of the the internal audit function of the Program (including operations managed by DAF MENA) will be organized and to conduct periodic reviews of the project transactions. IGF will play critical role in evaluating and improving the effectiveness of risk management, control and governance processes in the institution. The related activities such as hiring qualified consultants, development of internal audit methodology, fraud and anticorruption procedure will be funded by the IPF component. IGF will conduct annual inspections and internal audit covering procurement, financial and technical aspects of the Program

L. Procurement Profile of the Program

Type of Procurement	2022	2023	2024	2025	TOTAL
Works	0	12 000 000	18 000 000	24 000 000	54 000 000
Goods & other services	7 050 000	13 750 000	27 975 000	30 475 000	79 250 000
Consultants	1 300 000	1 400 000	1 625 000	1 625 000	5 950 000
TOTAL (\$ US)	8 350 000	27 150 000	47 600 000	56 100 000	139 200 000

53. An analysis of the expected procurement activities indicates that the project will have to procure a large share of supplies and services other than consultancy services, i.e. 56.93% of the total amount of contracts to be awarded over the project's implementation period. Then, the works contracts will represent the second part of the activities to be carried out by the project, i.e. 38.79% of the total amount of the contracts to be awarded. Finally, 4.27% of the total amount of contracts to be awarded will be for consultancy services. Thus, MENA will have to award a large number of works and supply contracts and a marginal share of consulting services contracts. MENA procurement staff have a good understanding of national procurement procedures for supplies and works to absorb the funding.

M. Procurement Procedures Applicable to the Program

54. The new Public Procurement Code adopted on July 24, 2019, applies to government administrative Bodies, to any company with majority state participation as well as to any public and private entity that benefits from or manages state budget or public financing. Hence it applies to all Program Agencies' administrative Bodies. This new Public Procurement Code responds to the needs of addressing the weaknesses of the public procurement system, complying with Community Directives, considering international standards, and strengthening the transparency and efficiency of the system through multiple innovations. Thus, this will be applied to the program.
55. On the institutional side, ANRMP is the normative body that carries out all related functions, including: (i) drafting legislation, (ii) capacity building, (iii) statistical data collection and dissemination, and (iv) Oversight. The Directorate General of Public Procurement (Direction Générale des Marchés Publics) oversees the procurement oversight (prior and post reviews). All the appropriate documents will be submitted for the review by the Directorate General of Public Procurement (Direction Générale des Marchés Publics).
56. Model bidding and proposal documents for the Program are available and published on the Directorate General of Public Procurement (Direction Générale des Marchés Publics) website (www.marchespublics.ci). They include model bidding documents for goods, works, consultants, that are aligned with international best practices. As outlined in the public procurement notices, bidding documents are available for review, in hard copy or on-line. There are no Operational Guidelines and Manual containing detailed procedures for proper implementation of the Procurement Code. Drafting of an Operational Manual is highly recommended prior to the implementation of the Program or at an early stage of implementation.
57. Bidding documents are generally well prepared. The latest versions of bidding documents must be used during program implementation.

N. Procurement arrangements and previous experience.

58. MENA will carry out procurement activities by the procurement unit. This unit have also previous experience in World Bank and other donor's implementation projects.
- 59.
60. Procurement methods that will be used under the Program are prescribed by the Procurement Code and include competitive and less competitive procurement procedures that provide for an appropriate range of options. While open competition is the preferred approach, the less competitive ones like limited competitive bidding, and direct selection are the exception; the conditions for the use of such methods must be documented and approved by the Directorate General of Public Procurement (Direction Générale des Marchés Publics). Under the Program, it is expected that most transactions will be subject to open competitive procedures (essentially as per the estimated amount, any activity will not reach the threshold for international bidding), except for lower value contracts which may also be used.
- 61.
62. Procurement planning under the Program: MENA will prepare procurement plans, submit them to the Directorate General of Public Procurement (Direction Générale des Marchés Publics) for validation before publishing them in public procurement journal and on the Directorate website. Procurement plans are regularly being prepared by the procurement unit and contain an adequate level of information.
- 63.

64. Publication of procurement opportunities. Effective publicity is critical for attracting qualified bidders. The Program agencies have multiple tools to publicize the procurement opportunities. In addition to the publication of the Procurement Plan, and General Procurement Notices all procurement opportunities (except for the limited bidding, direct selection, and very small procurement) are advertised through a Special Procurement Notice (SPN). The SPNs follow a standard format and are published for each open tender on the Directorate General of Public Procurement (Direction Générale des Marchés Publics) website and on at least one national/local newspaper and in an international newspaper for international tenders. The SPN, generally, provides sufficient time, for potential bidders to obtain documents and respond to the advertisement. The time frame for submission of bids/proposals is a minimum 30 days for tenders. The awards must be published in 30 days after the award under the same conditions as the Procurement Notices. The Directorate General of Public Procurement (Direction Générale des Marchés Publics) publishes the General and Special Procurement Notices and awards.
- 65.
66. Bid Evaluation is conducted by the Commission d'Ouverture et de Jugement des Offres (COJO), chaired by the PRMP or its designate and is composed of representatives of the agency and subject matter experts, as needed. After the bid submission and during the period of the evaluation, information on the examination, clarification and evaluation of bids/proposals is not disclosed to participants or to other parties not officially involved in the evaluation process, as regulated in the legal framework, the Code of Ethics and bidding documents
67. Contract management: Like other WAEMU countries, the execution of contracts is one of the most difficult phases of budget implementation. The conditions and the modalities of supervision, follow-up and monitoring of the implementation of the contract are set out in the agreement. MENA's contract management system revealed some weakness, in particular at the level of accepting the completion of works, goods and consultancy delivery and non-compliance with deadlines.
68. Complaint management: The Public Procurement Code provides a precise framework for the management of complaints. Thus, Title VIII of the new Code deals with settlement of disputes and provides for two remedies: a non-judicial remedy and a judicial remedy. Thus, Articles 135 to 139 deal with amicable remedies, all of which must be exhausted before the judicial remedies referred to in Articles 141 and 142 of the new Public Procurement Code can be explored. The first step in any appeal is, therefore, to challenge the decision before the administrative authority within 10 days of the decision. This decision can still be appealed to the ANRMP, which has 10 working days to render its decision; otherwise, the suspension of the prior decision shall be lifted. About remedies, Articles 170 and 171 of the Public Procurement Code deal with appeals to State Courts and Arbitration Tribunals. This system, with prior recourse to the project owner, the authority, has the advantage of giving the possibility of responding directly to complainants and reducing the number of complaints received at the level of the ANRMP.

COMPLAINS REGISTERED IN THE AWARD OF CONTRACTS TO THE MENA

No. Serial	Year	Bids concerned by the complain	Reason for the complain	Level of complain	Outcome of the complain
1	2019	Bids No. F09/2020 for the purchase and distribution of 4,900,113 CP-CE-CM school kits for the benefit of pupils of the Public Primary Schools (EPP) of	Complaint by the bidder Entreprise OFFICE BUREAU against the	- Informal appeal before the Contracting Authority;	- The Enterprise OFFICE BURAU has withdrawn its appeal; - The suspension of the procedure was lifted by

		Côte d'Ivoire for the year 2020-2021 organized by the Ministry for National Education, Technical Education and Vocational Training (MENETFP)	results of the call for tenders	- Appeal before the ANRMP	ANRMP (Decision No. 066/2020/ANRMP/CRS/PCR of June 2, 2019)
2	2020	Bids No. F09/2020 for the purchase and distribution of 4.900.113 CP-CE-CM school kits for the benefit of pupils in the Public Primary Schools (EPP) of Côte d'Ivoire for the year 2020-2021	Anonymous reporting on the fairness of the contract award	Appeal before the ANRMP's CRD	Ill-founded appeal (Decision No. 077/2020/ANRMP/CRS of July 2, 2020)
3	2021	No recorded complaint.	-	-	-

O. External Audit

69. The Chamber of Accounts became a Court of Accounts in 2015 (Organic Law No. 2015-494 dated July 7, 2015) for which its operationalization is ongoing. Officially installed on January 09, 2018, it is currently governed by Organic Law No. 2018-979 of December 27, 2018, which determines its attributions, its composition, its organization, and its functioning.
70. The Court of Accounts draws up an annual report on the implementation of the finance law, which reports to the National Assembly on budget implementation. The SAI has the judicial power (Article 144 of the 2016 Constitution) to monitor and sanction irregularities committed by users of the budget as well as the public accountants. However, the Court of Accounts faced some financial constraints and has limited professional staffs ("auditeurs and vérificateurs"). Significant efforts are being made to increase the number of professional auditors "auditeurs et vérificateurs" with support from donors. This institutional controls do not include conducting public policy assessments, audits and performance checks which are currently under development; these functions remain limited or even non-existent. However, the Court of Accounts applies the approach or methodology when undertaking risk auditing.
71. The settlement bill for the year 2020 in the program budget format was adopted on Tuesday, November 09, 2021, by a majority of deputies who are members of the Economic and Financial Affairs Committee (CAEF) after the presentation of the document by the Minister of Budget and State Portfolio. The LOLF requires that the CGAF and the PLR of year N be submitted to the parliament no later than 9 months after the end of the fiscal year (e.g., September N+1).
72. The audit report (Rapport d' Execution de la Loi des Finance 2020- RELF et Declaration de Conformité) was issued by the Supreme Audit Institution (SAI)--the Court of Accounts--in September 2021. In its judgment, the SAI made some recommendations to improve budget execution in Côte d'Ivoire. A similar report was issued in 2019, 2018 and 2017 on time. The recommendations made by the SAI covering aspects, such as: (i) the judgement of publics account; (ii) the monitoring approved national budget execution; (iii) the follow-up of previous recommendations; and (iv) the control of SOEs management. The table below shows yearly recommendations made and the monitoring of previous recommendations:

Table 7 : Follow up of SAI recommendation

	2017	2018	2019	2020
Number of recommendations	11	10	3	4

Recommendations implemented	9	8	1	3
% Recommendations implemented	81%	80%	33%	75%

Source: Annual report of the Court of Account/ 2021 data's are not available

73. In conclusion, the GoCi complies with all the reporting requirements in line with the WAEMU directives relative to fiscal reporting. The reports are produced on a timely manner, and the SAI report confirms the quality of these reports. The current situation presents an adequate functioning of the various actors, particularly the Executive, the Internal Control Bodies, and the Court of Auditors. We also noted the consolidation of previous achievements in budget execution, in particular: (i) monthly monitoring of budget execution by the Public Finance Policy and Statistics Monitoring Committee; (ii) submission to the Council of Ministers of the quarterly implementation report (including procurement); and (iii) the functions of the Deadline Monitoring Committee whose role is to monitor compliance with deadlines by public expenditure actors.
74. In addition, the Court of Accounts also drafted in September 2021, the 2020 program performance report, and this report was made public on the SAI website. For fiscal years 2013, 2014, and 2015, the audit reports were submitted to the Legislature between three and six months after receipt of the report on Settlement Laws by the Court of Accounts. The Executive Body responded, albeit with delays, to issues raised in the Court of Accounts' recommendations.
75. The main risk is that the Program audit report may not be submitted on time or will be of poor quality because of the limited number of staff, the capacity constraints or the application of inappropriate audit methodology and scope. The capacity development of the SAI is included in the PforR activities.
76. The annual audited financial statements of the supported PforR operations, implemented by BCPENA, will be considered as constituting the basis for the annual financial statement's assurance required by the World Bank. The annual audit of the Program financial statements prepared by BCPENA will be conducted by the Court of Accounts supported by an independent external audit firm. The ToRs of the external audit firm will include a capacity building and training program for the auditors of the Court of Accounts. The report will be submitted to the Bank not later than 9 months following the end of fiscal year.
77. Two procurement audits were conducting at MENA in 2017 and 2018. The first report is an independent procurement audit ordered by ANRMP in 2018. The report revealed that all the contracts audited comply with the procurement procedures. This ANRMP report is available on its website. The second report concerns the post review conducted by the DGMP in 2018 but for contracts awarded in 2017. This last report raises a few observations concerning the filing, the inadequacy of the operating facilities of the Unit and the staffing of the Unit. The audit recommendations had not yet been implemented at the date of the mission.
78. The audit also noted that the CPMP of the Ministry does not have storage space. A single, rather cramped office, is shared by the Head of the CPMP and his assistants. This space, already insufficient to allow the efficient execution of the mission's assigned to the unit, also serves as a storage place for the contract files entrusted to the CPMP.
79. The IPF Component assessment. The FM system and performance of PIU under the ongoing projects are acceptable to IDA. PIU will be responsible for FM of the IPF component which remains the Bank's focal point. This PIU is familiar with the Bank's FM requirements and is currently managing Education Services Delivery Enhancement Project (ESDEP) (P163218). The current FM staffing is adequate. The FM performance was rated Moderately Satisfactory following the last supervision mission completed in April 2022. For this IPF component, the fiduciary risk has been assessed as moderate following the primary risk assessment which

took into account: (a) the country overall public financial management risk level, and (b) the complexity of Program.

80. FM arrangements. The FM arrangements of the IPF component will follow the same approach as the implementation arrangements, in place, for the ongoing project. The configuration of the current accounting software 'TOMPRO' will be updated. The existing FM procedures manual that was prepared for the ongoing project will be used for this Program. The IFR and external audit arrangements will remain unchanged. The implementation support plan will be the same as the ongoing project. The objective of the implementation support plan is to ensure the project maintains a satisfactory FM system throughout its life.

P. Fraud and corruption

81. Fraud and corruption risks associated with the proposed PforR are substantial, and some mitigation measures are included in the PAP.

82. There is adequate legal, regulatory, and institutional framework in place in Côte d'Ivoire on fraud and anticorruption. Multiple control mechanisms intended to provide checks and balances are being introduced to ensure integrity in the management of public resources. These include regular internal audits by the IGF and the General Inspection of the State, as well as the external audits by the Supreme Audit Institution and the HABG. More efforts are still needed to ensure that audit reports are broadly made available to the public, that there is effective follow-up of administrative and/or judicial actions, and that these are dutifully applied.

83. The Decree related to the creation of the IGF provides procedures for handling fraud and corruption during its mission. The table below presents the number of missions conducted during the last three (3) years. During these missions, IGF inspectors monitor the handling of complaints and censures related to fraud and corruption. For the last three years, 18 missions related to fraud and anti-corruption were conducted by IGF. The details and breakdown of the mission was presented below.

Table 8 : Number of IGF missions (2018 to 2020)

	2018	2019	2020
Mission scheduled	18	3	6
Mission realized	9	3	6
%of realization	50%	100%	100%

Source: IGF Reports/ 2021 datas are not available

84. In 2021, we noted concrete actions by the State to mount the fight against corruption. In addition to the awareness-raising and capacity-building actions noted at the High Authority for Good Governance (HABG) level, the performance of several audits led to sanctions against senior officials. Even if this is a timid start, the remarkable impact of these actions, expected in the coming years, is noteworthy. Also, the HABG report noted a property declaration rate of nearly 78 percent, which is above the sub-regional average

85. In 2020, several actions were taken to fight corruption in State Owned Enterprise (SOEs) and some CEOs were fired and the President promised to continue anti-corruption actions. Significant efforts to improve the situation are still needed. The 2020 Transparency International Corruption Perception Index ranked Cote d'Ivoire 104th in the world with a score of 36, compared to a score of 35 and a ranking of 106th in 2019

86. A specific program on fraud and corruption will be set up by BCPENA to complement the national system conduct by IGF, SAI and HABG. Without being exhaustive, this system will include, a toll-free number, adequate mechanisms for receiving complaints detailed in the POM. Thus, the Bank will ensure during the creation of the BCPENA to include an internal audit unit in accordance with international standards, this unit will be in charge of the data/ information collection and animation of the system. It will rely on the IGF for

the treatment and analysis of the information collected. A complaint and claims management guide will be developed and will be an integral part of the project's manual and will ensure the integrity and transparency of the process.

87. The internal auditor's work plan (IGF) will specifically integrate an anti-fraud and anti-corruption component on all project components (beneficiaries' identification, update payment information etc..)
88. The Borrower will: (a) take all appropriate measures to ensure that the Program is carried out in accordance with the Bank's anticorruption guidelines; (b) take all appropriate measures to prevent fraud and corruption under the Project, (c) inform the Bank without delay of all credible and material allegations or other indications of fraud and corruption brought to its attention, in connection with the Project; (d) unless otherwise agreed with the Bank in relation to a particular case, take appropriate steps to investigate such allegations and indications, report to the Bank on the measures taken in its investigations at intervals; (e) transmit its findings to the Bank without delay, once the investigation has been completed; (f) if the Borrower or the Bank determines that any person or entity is engaged in fraudulent or corrupt activities in connection with the Program, take timely and appropriate measures, satisfactory to the Bank, to remedy or otherwise resolve the situation and prevent its recurrence; and (g) ensure that any person or entity excluded or suspended by the Bank does not obtain a contract or is not otherwise authorized to participate in the Program for the duration of such exclusion or suspension.

Q. Implementation support

89. During the Program implementation, the Bank's fiduciary team will: (i) review the implementation progress and work with the task team to examine the achievement of Program results and/or legal covenants/PAP that are of a fiduciary nature; (ii) help the Recipient to resolve implementation issues and carry out institutional support; (iii) monitor the performance of fiduciary systems and audit reports, including the implementation of the PAP; and (iv) monitor changes in fiduciary risks to the Program and, as relevant, compliance with the fiduciary provisions of legal covenants regarding capacity building.
90. Key risks and mitigation measure- Summarize the key risks to the Program: Fiduciary systems will need to be strengthened to ensure effective implementation. The main risks are related to the following two components:

a) At the level of financial management:

- i. Risk for a shortfall to occur in the program budget allocation during implementation
- ii. Delay in the payments
- iii. The internal audit system limitations in terms of human and financial resources and capacity may affect the timeliness of the Program audit.
- iv. Weaknesses in internal control and audit have been identified at the national and local level.
- v. Risk of misappropriation of funds.
- vi. Risk of not preparing and consolidating the Program's financial statements on time and in a format and quality acceptable to the Bank. Indeed, the Program requires a consolidation of the Financial Statements of the Program and regular reporting of sufficient and acceptable quality at the level of the requirements of the World Bank.
- vii. Capacity shortage in the areas of human resources and competence of SAI for conducting external audit
- viii. Capacity shortage in the areas of DAF MENA (establishment of IFRs, etc)

b) At the level of Procurement:

- i. Procurement Procedures Manual available in the current PIU does not fit national procurement code.
- ii. Capacity shortage in the areas of human resources and lack of familiarity of the BCPENA team with Program for Results procedures and requirements.
- iii. All the entities involved in the procurement process are not well trained on the procedures.
- iv. Follow-up on recommendations identified in previous years is not adequate.

Mitigation measures. The program design includes a comprehensive set of measures to mitigate the risks identified above:

a) At the level of financial management:

- i. Share with the World Bank, N+1 budget document (Budget program, DPPD), during the third quarter of year N for technical advice.
- ii. Share MENA) quarterly commitment plans with the National Treasury to allow for better forecasting of requests.
- iii. Define precisely with the "Inspection Général des Finances" (IGF) how the management of the internal audit function of the Program (including operations managed by DAF MENA) will be organized and to conduct periodic reviews of the project transactions and conduct annual inspections and internal audit covering procurement, financial and technical aspects of the Program
- iv. Assign a public accountant and a financial controller (civil servants within MEF) as required by the Instructions 192.
- v. Draft the Program Operational Manual (POM) to establish a formalized procedure to ensure project monitoring, coordination including FM and Procurement procedures
- vi. External audit of the Program financial statements conducted by SAI with the support (technical assistance) of an independent external audit firm; SAI may outsource the mission to a private audit firm.
- vii. Consolidated Interim unaudited Financial Reports (IFR) will be prepared every semester in a format and content agreed with IDA and submitted to the World Bank 45 days after the end of the semester. The IFRs will report on the financial status of all activities of the project
- viii. BCPENA FM team will give support to the DAF of MENA related to some areas (IFR elaboration, training, workshop, etc.)

b) At the procurement level:

- i. Reinforce the procurement and contract management teams prior to the program implementation.
- ii. Carry out capacity building for all agents involved in procurement and in contract management.
- iii. Acquire and install contract Management tools prior to program implementation.
- iv. Elaborate manual of procedures for the PAFS prior to program implementation.
- v. Systematically validate documents provided by bidders.

Detailed fiduciary Program Action Plan

Action Description	Due Date/Schedule	Responsible Party	PAP, DLIs, Mitigating measures	Completion Measurement
Institutional arrangement				

Action Description	Due Date/Schedule	Responsible Party	PAP, DLIs, Mitigating measures	Completion Measurement
Planning and Budgeting				
Draft the Program Operational Manual (POM) to establish a formalized procedure to ensure project monitoring, coordination including FM and Procurement procedures.	Prior to effectiveness	MEF/MENA (DAF)	PAP	POM available Accounting system operational and program reports are generated on a timely basis
Share with the World Bank N+1 draft budget documents (Budget program, DPPD) during the year N third quarter for technical advice	Program duration	MEF/MENA	PAP	Draft of N+1 budget shared Release of funds on a timely basis follows-Budget allocation as per annual work plan
Prepare quarterly commitments plans to be shared with the National Treasury to allow for better forecasting of disbursement requests	Program duration	BCPENA	Mitigating measures	Cash Flow monitoring with requirements Payment is done on a timely basis
Support DAF MENA team by training, workshop, technical meeting etc	Program duration	BCPENA	Mitigating measures	Training report, workshop report Accounting system operational and program reports are generated on a timely basis
Internal Control and Internal Audit				
Conduct annual inspections and internal audit covering procurement, financial and technical aspects of the Program	Program duration	IGF/IGM	PAP	Reports available
Third-party Verification				
Recruitment of the IVA	Three months following the Program effectiveness	MENA/BCPEN A	Legal covenant	IVA team contracted
External audit				

Action Description	Due Date/Schedule	Responsible Party	PAP, DLIs, Mitigating measures	Completion Measurement
External audit of the Program financial statements conducted by SAI with the support (technical assistance) of an independent external audit firm; SAI may outsource the mission to a private audit firm.	Six months following the Program effectiveness	MENA/BCPENA	PAP	Copy of the audit report submitted to the World Bank nine months after end of year Audits completed on a timely basis and reports submitted to the Bank on a timely basis.

Procurement

Actions	Maturity	Responsible	Measure
Support for DAF	As soon as the first disbursement are made	MENA/DAF	resources are available to conduct a study on record keeping
Setting up an electronic filing and archiving system for the MENA CPMP documents	No later than six (06) days starting from the entry into force of the program	MENA/CPMP	Documents filed according to procurement processes and available for supervision and audit missions
Acquisition of equipment for the electronic filing and archiving system	No later than six (06) days starting from the entry into force of the program	MENA Program Implementing Entity	Installed and functional equipment
Strengthening of the Unit's team through the assignment of an additional staff (a procurement assistant for the MENA procurement unit)	No later than three (03) days starting from the entry into force of the program No later than six (03) days starting from the entry into force of the program	MENA Program Implementing Entity	Assistant recruited and assumed duties
Support for DAF	Throughout the program	MENA Program Implementing Entity	Number of training courses and persons trained during the period

Fraud and Anticorruption

Conduct on annual basis a verification mission on Fraud and Corruption. This mission will cover the GRM, the complaints received and the treatment of these allegations.	Annual	IGF/IGE	PAP	Report available
Establish FAC report (The reporting format will include the following: (a) location and date of the complaint; (b) allegation's description; (c)description of progress in investigation; and (d) investigation outcome)	Annual	DAAF/BCPENA	Legal covenant	Report available
Carry out capacity building activities	Program duration	MENA/BCPENA / IGF/HABG /SAI	Mitigation measures	Copy of training reports

