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Report No: PAD3977

INTERNATIONAL DEVELOPMENT ASSOCIATION

PROJECT PAPER

ON A

PROPOSED ADDITIONAL CREDIT

IN THE AMOUNT OF EUR 2.3 MILLION
(US\$2.5 MILLION EQUIVALENT)

AND A PROPOSED ADDITIONAL GRANT

IN THE AMOUNT OF SDR 1.9 MILLION
(US\$ 2.5 MILLION EQUIVALENT)

TO THE

UNION OF COMOROS

FOR THE

COMPREHENSIVE APPROACH TO HEALTH SYSTEM STRENGTHENING PROJECT

July 22, 2020

Health, Nutrition and Population Global Practice
Africa Region

This document is being made publicly available prior to Board consideration. This does not imply a presumed outcome. This document may be updated following Board consideration and the updated document will be made publicly available in accordance with the Bank's policy on Access to Information.

CURRENCY EQUIVALENTS

Exchange Rate Effective May 30, 2020

Currency Unit = Comorian Franc
(KMF)

US\$1 = 442 KMF

US\$1 = SDR 0.729

US\$1 = EUR 0.90

FISCAL YEAR

January 1 - December 31

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ABBREVIATIONS AND ACRONYMS

AF	Additional Financing
ANACEP	National Agency for Design and Implementation of Projects (<i>Agence Nationale de Conception et d'Exécution des Projets</i>)
CERC	Contingent Emergency Response Component
CERIP	CERC Implementation Plan
CGP	General Commission for Planning (<i>Commissariat Général au Plan</i>)
CME	Continuous Medical Education
CoC	Codes of Conduct
COI	Indian Ocean Commission
COMPASS	Comoros Comprehensive Approach to Health System Strengthening
COUSP	Public Health Emergency and Operations Centre (<i>Centre des Opérations et d'Urgence de Santé Publique</i>)
COSEP	Emergency Operations and Civil Protection Center (<i>Centre des Opérations de Secours et Protection Civile</i>)
COVID-19	Coronavirus disease 2019
CPF	Country Partnership Framework
DESPP	Directorate of Public and Private Health Structures (<i>direction des Etablissements de Santé Publics et Privés</i>)
DGS	General Health Directorate (<i>Direction Générale de la Santé</i>)
DLM	Disease Control Directorate (<i>Direction de Lutte contre les Maladies</i>)
DPS	Department of Health Promotion (<i>Direction de la Promotion de la Santé</i>)
DPs	Development Partners
ESMF	Environmental and Social Management Framework
ESMP	Environmental and Social Management Plan
FM	Financial Management
GBV	Gender Based-Violence
GRS	Grievance Redress Service
HMIS	Health Management Information System
IBRD	International Bank for Reconstruction and Development
IDA	International Development Association
IOM	International Organization for Migration
IPF	Investment Project Financing
IPS	Infection Prevention and Control
ISR	Implementation Status and Results Report
GRM	Grievance Redress Mechanism
MOH	Ministry of Health
NMWMP	National Medical Waste Management Plan
OPCS	Operation Policy and Country Services
PDO	Project Development Objective
PFM	Public Financial Management
PHC	Primary Health Care
PEFA	Public Expenditure and Financial Accountability
PIU	Project Implementing Unit

PPA	Project Preparation Advance
PPSD	Project Procurement Strategy for Development
RBF	Result-Based Financing
RSA	Regional Safeguards Adviser
SARA/SDI	Service Availability and Readiness Assessment and Service Delivery Indicator
SEA	Sexual Exploitation and Abuse
SOE	State-Owned Enterprise
SH	Sexual Harassment
STEP	Systematic Tracking of Exchanges in Procurement
UGP	Management Project Unit (Unité de Gestion de Projet)
NPV	Net Present Value
WB	World Bank
WHO	World Health Organization

Comoros

Additional Financing For Comprehensive Approach to Health System Strengthening Project

TABLE OF CONTENTS

I. BACKGROUND AND RATIONALE FOR ADDITIONAL FINANCING	7
II. DESCRIPTION OF ADDITIONAL FINANCING.....	13
III. KEY RISKS.....	17
IV. APPRAISAL SUMMARY	19
V. WORLD BANK GRIEVANCE REDRESS.....	24
VI SUMMARY TABLE OF CHANGES.....	25
VII DETAILED CHANGE(S)	25
VIII. RESULTS FRAMEWORK AND MONITORING.....	31
IX. FINANCIAL MANAGEMENT ARRANGEMENTS.....	41



BASIC INFORMATION – PARENT (Comprehensive Approach to Health System Strengthening - P166013)

Country Comoros	Product Line IBRD/IDA	Team Leader(s) Voahirana Hanitriniala Rajoela		
Project ID P166013	Financing Instrument Investment Project Financing	Resp CC HAEH1 (9316)	Req CC AECS2 (5547)	Practice Area (Lead) Health, Nutrition & Population

Implementing Agency: MINISTRY OF HEALTH, SOLIDARITY, SOCIAL PROTECTION AND GENDER PROMOTION

Is this a regionally tagged project?	
No	

Bank/IFC Collaboration
No

Approval Date	Closing Date	Expected Guarantee Expiration Date	Original Environmental Assessment Category	Current EA Category
02-Jul-2019	30-Sep-2024		Partial Assessment (B)	Partial Assessment (B)

Financing & Implementation Modalities

<input type="checkbox"/> Multiphase Programmatic Approach [MPA]	<input checked="" type="checkbox"/> Contingent Emergency Response Component (CERC)
<input type="checkbox"/> Series of Projects (SOP)	<input checked="" type="checkbox"/> Fragile State(s)
<input type="checkbox"/> Performance-Based Conditions (PBCs)	<input checked="" type="checkbox"/> Small State(s)
<input type="checkbox"/> Financial Intermediaries (FI)	<input type="checkbox"/> Fragile within a Non-fragile Country
<input type="checkbox"/> Project-Based Guarantee	<input type="checkbox"/> Conflict
<input type="checkbox"/> Deferred Drawdown	<input type="checkbox"/> Responding to Natural or Man-made disaster
<input type="checkbox"/> Alternate Procurement Arrangements (APA)	<input type="checkbox"/> Hands-on, Enhanced Implementation Support (HEIS)

**Development Objective(s)**

(i) To improve utilization of quality PHC and (ii) strengthen capacity of institutions which are critical to quality PHC

Ratings (from Parent ISR)

	Implementation	Latest ISR
	02-Oct-2019	08-Apr-2020
Progress towards achievement of PDO	S	S
Overall Implementation Progress (IP)	S	S
Overall Safeguards Rating	S	S
Overall Risk	H	M

BASIC INFORMATION – ADDITIONAL FINANCING (Additional Financing Comprehensive Approach to Health System Strengthening - P174227)

Project ID P174227	Project Name Additional Financing Comprehensive Approach to Health System Strengthening	Additional Financing Type Cost Overrun/Financing Gap	Urgent Need or Capacity Constraints Yes
Financing instrument Investment Project Financing	Product line IBRD/IDA	Approval Date 06-Aug-2020	
Projected Date of Full Disbursement 30-Jan-2026	Bank/IFC Collaboration No		
Is this a regionally tagged project? No			

Financing & Implementation Modalities



<input type="checkbox"/> Series of Projects (SOP)	<input checked="" type="checkbox"/> Fragile State(s)
<input type="checkbox"/> Performance-Based Conditions (PBCs)	<input checked="" type="checkbox"/> Small State(s)
<input type="checkbox"/> Financial Intermediaries (FI)	<input type="checkbox"/> Fragile within a Non-fragile Country
<input type="checkbox"/> Project-Based Guarantee	<input type="checkbox"/> Conflict
<input type="checkbox"/> Deferred Drawdown	<input checked="" type="checkbox"/> Responding to Natural or Man-made disaster
<input type="checkbox"/> Alternate Procurement Arrangements (APA)	<input type="checkbox"/> Hands-on, Enhanced Implementation Support (HEIS)
<input checked="" type="checkbox"/> Contingent Emergency Response Component (CERC)	

Disbursement Summary (from Parent ISR)

Source of Funds	Net Commitments	Total Disbursed	Remaining Balance	Disbursed
IBRD				%
IDA	30.00	4.85	25.36	16 %
Grants				%

PROJECT FINANCING DATA – ADDITIONAL FINANCING (Additional Financing Comprehensive Approach to Health System Strengthening - P174227)**FINANCING DATA (US\$, Millions)****SUMMARY (Total Financing)**

	Current Financing	Proposed Additional Financing	Total Proposed Financing
Total Project Cost	30.00	5.00	35.00
Total Financing	30.00	5.00	35.00
of which IBRD/IDA	30.00	5.00	35.00
Financing Gap	0.00	0.00	0.00

DETAILS - Additional Financing**World Bank Group Financing**



International Development Association (IDA)	5.00
IDA Credit	2.50
IDA Grant	2.50

IDA Resources (in US\$, Millions)

	Credit Amount	Grant Amount	Guarantee Amount	Total Amount
Comoros	2.50	2.50	0.00	5.00
Crisis Response Window (CRW)	2.50	2.50	0.00	5.00
Total	2.50	2.50	0.00	5.00

COMPLIANCE

Policy

Does the project depart from the CPF in content or in other significant respects?

Yes No

Does the project require any other Policy waiver(s)?

Yes No

INSTITUTIONAL DATA

Practice Area (Lead)

Health, Nutrition & Population

Contributing Practice Areas

Climate Change and Disaster Screening

This operation has been screened for short and long-term climate change and disaster risks

**PROJECT TEAM****Bank Staff**

Name	Role	Specialization	Unit
Voahirana Hanitriniala Rajoela	Team Leader (ADM Responsible)		HAEH1
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Randriamiharisoa			
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Yvette M. Atkins	Team Member	Senior Program Assistant	HAEH1
Extended Team			
Name	Title	Organization	Location



I. BACKGROUND AND RATIONALE FOR ADDITIONAL FINANCING

A. Project original objective and progress to date

- 1. The Comoros Comprehensive Approach to Health System Strengthening Project (COMPASS, P166013)** was approved on July 2, 2019, became effective on April 17, 2020, and is expected to close on September 30, 2024. This US\$30 million Project is financed by an International Development Association (IDA) Grant of SDR 10.9 million (US\$15 million equivalent), and a Credit of EUR13.4 million (US\$15 million equivalent). The original Project Development Objectives (PDOs) are: (i) to improve utilization of quality primary health care (PHC) and (ii) strengthen capacity of institutions which are critical to quality PHC. The Government of Union of Comoros (GoC) had requested a Project Preparation Advance (PPA) in an amount of US\$1 million for the project preparation period from May 24, 2019 to April 17, 2020. As of July 17, 2020, US\$0.948 million (94.8 percent) of the PPA was disbursed and committed. On April 29, 2020, the Contingent Emergency Response Component (CERC) was activated in an amount of US\$5 million to support the country's Coronavirus Disease 2019 (COVID-19) response.
- 2. The project supports the strengthening of the foundational elements of a quality primary health care (PHC) system.** These include infrastructure, workforce, service delivery platforms, governance, institutions for quality, and citizen engagement/empowerment, to bring quality PHC closer to the people. It includes four components: (1) Improving PHC infrastructure, workforce, and service delivery platforms (US\$22 million equivalent); (2) Strengthening institutions and governance which are critical to quality PHC and response to disease outbreaks (US\$5 million equivalent); (3) Citizen engagement and empowerment, project management monitoring and evaluation (M&E) (US\$3 million); and (4) Contingent Emergency Response Component (CERC) (US\$0). The project covers all 17 districts on the country's three islands and is expected to benefit its entire population.
- 3. The Project performance.** During the PPA one-year implementation period, the ownership and proactivity of the Ministry of Health (MOH) and Project Implementing Unit (PIU) have been high. Progress towards achievement of the PDO and overall implementation progress have both been rated satisfactory over the past two Implementation Status and Results Report (ISR) ratings. Completed PPA activities include: (a) staffing, equipping the PIU and rehabilitating its office; (b) provision of operating costs; (c) implementation readiness activities and assessments including preparation of the Project-related safeguards instruments, Project implementation manual and the Project Procurement Strategy for Development (PPSD); (d) stakeholders consultations to facilitate greater ownership; (e) data collection for facility surveys to provide baseline data on quality of care; (f) fiduciary capacity building activities for the PIU and initial Result-Based Financing (RBF) training in Benin of MoH technical team and PIUs to ensure implementation readiness. As a result, the foundational elements for implementation readiness are mostly completed. All components are rated satisfactory as reflected in the last ISR. Further, performance in financial management, project management, monitoring and evaluation and procurement are all rated satisfactory. The Project is compliant with key loan covenants, including audit and financial management reporting requirements. A full-time Environmental and Social Safeguard Specialist was hired in December 2019 and is working full time with the project. The PIU has satisfactorily revised the safeguards instruments in light of COVID-19



response for project effectiveness (April 17, 2020) and CERC activation (April 29, 2020).

4. **The CERC Component activation and progress.** With the project now effective and the CERC special account established, disbursements for COVID-19 related activities have started. As of July 17, 2020, US\$1.4 million has been committed (out of the US\$5 million CERC allocation) to procure specific COVID-19 equipment (including mobile X-ray machines, electrocardiograph machines, ventilators, oxygen concentrators, ultrasound scanners) with suppliers identified through the World Bank Hands-on Expanded Implementation Support (HEIS) under the World Bank's procurement framework to support the Project Implementation Unit. The process to procure medicalized ambulances, incinerators for medical waste management with UNOPS, and Personal Protective Equipment from other suppliers has started. The Project is expected to disburse more rapidly as it is being implemented.
5. **Overall risk rating is Moderate.** Political and governance, technical design, institutional capacity for implementation and sustainability, and fiduciary risks were rated as "moderate" in the last ISR of April 2020. Political and governance risks were not expected to directly affect the implementation of the project. Project PIU key staff are in place with relevant operational capacities and evaluated to be efficient and responsive to operational requirements. The safeguard implementation under the Project is rated Satisfactory with moderate environmental and social risks. PPA implementation and fiduciary management are deemed satisfactory.

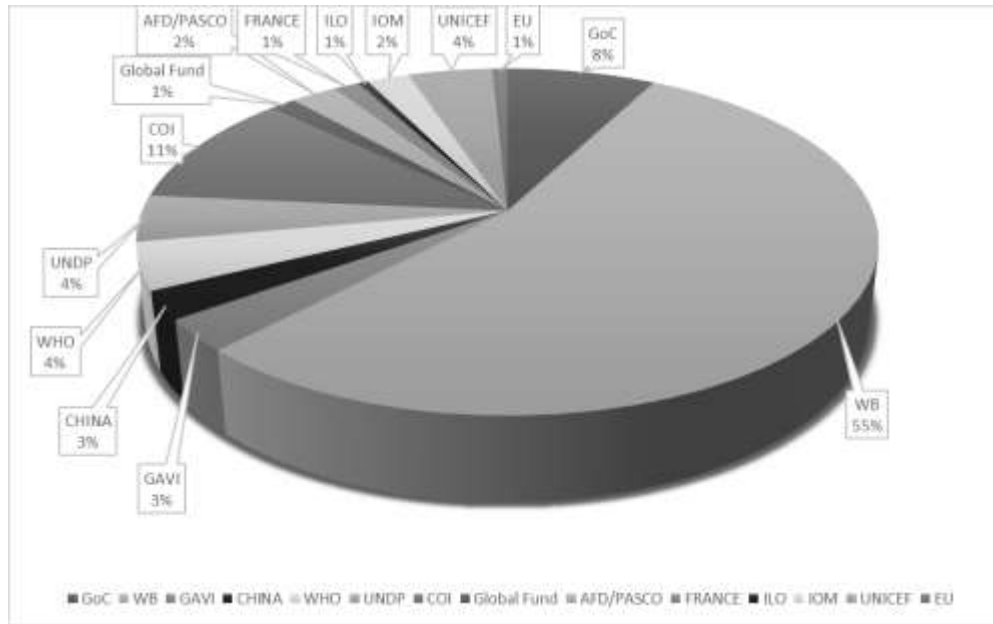
B. Rationale for Additional Financing

6. **The Union of the Comoros is facing a major health emergency with the global COVID-19 pandemic.** An outbreak of COVID-19 caused by the 2019 novel coronavirus (SARS-CoV-2) has been spreading rapidly across the world since December 2019, following the diagnosis of the initial cases in Wuhan, Hubei Province, China. On March 11, 2020, the World Health Organization (WHO) declared a global pandemic as the coronavirus rapidly spread across the world. As of July 20, 2020, the outbreak had resulted in an estimated 14, 348, 858 cases and 603, 691 deaths in 188 countries. COVID-19 is one of several emerging infectious disease outbreaks in recent decades that have emerged from animals in contact with humans, resulting in a major pandemic with significant public health and economic impacts. In response, the country has developed its health sector national COVID-19 preparedness and response plan, in accordance with WHO guidelines, with the support of development partners (DPs). This preliminary plan was finalized and adopted on February 13, 2020. Its total cost is US\$7.8 million, with US\$2.3 million mobilized from the country budget and development partners. This budget will be re-evaluated and adjusted periodically as the pandemic evolves. Figure 1 provides a summary of each stakeholder's contribution. A multi-sectoral management plan is being finalized to help control the spread of COVID-19 and save lives by providing assistance to the affected people. The COVID-19 crisis and policy responses have increased Comoros' fiscal and external financing gaps. The fiscal financing gap due to COVID-19 is estimated at about US\$44.4 million or 3.7 percent of Gross Domestic Product (GDP) and is expected to be covered mainly by official donors. The external financing gap due to COVID-19 (estimated at US\$56.3 million or about 4.5 percent of GDP) is projected to be financed mainly through official aid inflows and a drawdown in foreign reserves. The Debt Service Suspension Initiative will also help reduce both financing gaps. The financial assistance through the Rapid Credit Facility and the Rapid Financing Instrument from the International Monetary



Fund (IMF) in the amount of US\$12.2 million (equivalent to 50 percent of quota), and a proposed Comoros COVID-19 Response Development Policy Operation (P174260), in the amount of US\$10 million, will cover a substantial proportion of Comoros’ fiscal and external financing needs.

Figure 1. Budget Allocation by DPs¹ for COVID-19 Response



- Comoros reported its first confirmed case of COVID-19 on April 30, 2020.** There have been 334 confirmed cases including 7 deaths as of July 20, 2020. Therefore, despite its island status, the geographic location of the Union of Comoros does not keep COVID-19 at bay. In fact, in view of the rapid spread of cases on the nearby island of Mayotte, administered by France (2540 confirmed cases and 35 deaths)², the risk of transmission of the COVID-19 into the three islands of the Comoros is high. In response, the GoC has adopted the following measures, among others: (i) activation of the National Coordination and Management Center for COVID-19 response, headed by the Minister of Economy; (ii) travel restrictions to other countries in the region; (iii) closing of schools and non-essential businesses; (iv) communication campaign on social distancing and hand washing; (v) limiting of mass gathering including prayer assemblies in mosques; (vi) mandatory use of masks in public settings; and (vii) economic actions such as the rescheduling of debts and the suspension of charges for loans impacted by the pandemic; and (viii) the simplification of customs measures with the possibility of customs clearance in one day, as well as the reduction of customs duties and taxes at 30 percent for food products, essential medicines, hygiene products and equipment. In addition, the spread of the

¹ Government of Comoros (GoC); World Bank (WB); Global Alliance for Vaccines and Immunization (GAVI); World health organization (WHO), United Nations Development Programme (UNDP); Indian Ocean Commission (COI); Global Fund to Fight AIDS, Tuberculosis and Malaria (Global Fund); French Agency for Development/health sector support project in Comoros (AFD/PASCO); International Labor Organization (ILO); International Organization for Migration (IOM); United Nations Children’s Fund (UNICEF); European Union (EU).

²WHO Coronavirus disease 2019 (COVID-19) Situation Report - 182



epidemic in countries with close trade ties with the Comoros and the restriction of travel to such countries is causing a considerable economic and food crisis for Comoros.

8. **In response to the COVID-19 pandemic, the GoC requested the activation of the CERC, in an amount of US\$5 million, on March 14, 2020.** The World Bank reviewed the GoC request and supporting documentation (Emergency Operational Manual for the CERC, Action Plan/CERC Implementation Plan, updated ESMF, Procurement Plan) and provided a No Objection on April 24, 2020. The CERC finances a subset of the National COVID-19 response plan on the basis of a positive list in the CERC operational manual. Table 1 provides a summary of the COVID-19 activities supported by the Project under the CERC (Component 4).

9. **In this context, a US\$5 million additional financing and project restructuring is proposed** to close the financing gap for the parent project as the result of CERC activation for COVID-19 response. The Additional Financing (AF) is being prepared under the global framework of the World Bank COVID-19 Response financed under the Fast Track COVID-19 Facility (FTCF). The project is in line with the World Bank Group Country Partnership Framework (CPF) for Comoros (Report No. 145699-KM) for the period FY2020-24 which was endorsed by the Board on July 16, 2020. Through its focus on improving the quality of health care and assisting in the immediate health response to COVID-19, the project supports engagement under the CPF Focus Area 1 (Crisis Response and Building Resilience), specifically with regard to the objectives of Building Human Capital and Disaster Recovery and Resilience. The operation is well aligned with the Government’s medium-term development strategy laid out in the Plan for Emerging Comoros (2020-2030) which prioritizes human capital, health and nutrition.

Table 1. Emergency Activities for COVID-19 Preparedness and Response under Component 4 CERC

Areas of intervention	Activities	Responsible agency	Amount allocated to CERC (US\$)	
			Credit 6467-KM	Grant D5050-KM
Areas of Intervention 1: Early detection of the first suspect cases				
Points of entry	Supply of equipment	UGP, DGS, DLM, CRCO	3,527	3,527
	Operating costs (individual consultants, fuel, disinfection products, sprayers, etc.).	UGP, DGS	6,991	6,991
Epidemiological surveillance	Support for the surveillance activities of health care institutions (miscellaneous office supplies, communication, fuel, vehicle rental, consultants, perdiem, etc.).	UGP, DGS, DLM	99,754	99,754
	Medical Equipment and supplies	UGP, DESPP	145,286	145,286



Areas of intervention	Activities	Responsible agency	Amount allocated to CERC (US\$)	
			Credit 6467-KM	Grant D5050-KM
	Necessary training related to emergency response, including but not limited to the implementation of the Emergency Action Plan (EAP)	UGP, DGS, DLM	31,527	31,527
	Support for temporary isolation /quarantine facilities (gas stoves, utensils, tents, beds, sleeping bags, mattresses, personal and family hygiene kit, etc.).	UGP, DGS	129,778	129,778
Sub Total			416,862	416,862
Areas of intervention 2: To improve the knowledge of the population and strengthen community ownership and support for preparedness				
Risk Communication, Social Mobilization and Community Engagement	Conducting a socio-anthropological survey on the disease in the country to better contextualize communication activities	UGP, DPS	5,618	5,618
	Translating communication materials on the disease into local languages	UGP, DPS	3,056	3,056
	Support for the production/dissemination of communication materials on the disease in priority health districts	UGP, DPS	124,039	124,039
Sub Total			132,713	132,713
Areas of intervention 3: Reduce the risk of human-to-human transmission of diseases in high-risk health districts				
Infection Prevention and Control (IPC)	Pre-positioning of WASH kits at checking points and health centers	UGP, DLM, COSEP	23,824	23,824
	Provide a system for the disposal of toxic and biomedical wastes	UGP, DGS, DLM	125,572	125,572
Sub Total			149,396	149,396
Areas of intervention 4: Strengthen case management capacity in districts				
Case management	Medical equipment and supplies	UGP, DESPP	1,165,487	1,165,487



Areas of intervention	Activities	Responsible agency	Amount allocated to CERC (US\$)	
			Credit 6467-KM	Grant D5050-KM
Sub Total			1,165,487	1,165,487
Areas of intervention 5: Strengthen coordination for the management of epidemics				
Set up a COUSP ³	Repair of deteriorated public buildings, including schools, hospitals and administrative buildings	UGP, DLM	46,573	46,573
	Personnel costs for emergency response staffing (individual consultants)	UGP, DLM	16,281	16,281
	Operating costs, equipment, individual consultants in support to the COUSP, logistics and rental of equipment	UGP, DLM	56,413	56,413
	Supplies of materials and equipment (medicalized ambulances; vehicle rental etc.)	UGP, DLM	157,304	157,304
	Supervision of implementation and simulation exercise at <i>Direction Régionale de Santé (DRS)</i> level	UGP, DLM	17,360	17,360
	Advisory services related to emergency response, including, but not limited to, urgent studies and surveys required to determine the impact of the disaster and to provide a baseline for the recovery and reconstruction process, and support for the implementation of emergency response activities	UGP, DLM	30,757	30,757
Sub Total			324,687	324,687
Areas of intervention 6: Strengthen the operational capacity of at-risk districts to prepare for the disease				
Logistics operations, security	Provision of Personal Protective Equipment kits for the management of suspected and confirmed cases	UGP, DGS	142,615	142,615

³ Centre des Opérations et d'Urgence de Santé Publique



Areas of intervention	Activities	Responsible agency	Amount allocated to CERC (US\$)	
			Credit 6467-KM	Grant D5050-KM
	Supply of 13 tents for the rapid setting up of treatment units	UGP, DGS	3,568	3,568
	Repair of damaged infrastructure including, but not limited to: water supply and sewage systems, tanks, canals, power and electricity supply, telecommunications and other infrastructure rehabilitation (quarantine and isolation sites, emergency operational centers)	UGP, DGS	118,607	118,607
	Freight (shipping and transport charges)	UGP	46,068	46,068
Sub Total			310,857	310,857
TOTAL AMOUNT			2,500,000	2,500,000

II. DESCRIPTION OF ADDITIONAL FINANCING

10. **This AF will support the replenishment of the Project to ensure originally planned activities would be adequately financed and implemented.** The CERC activation for COVID-19 response has created a financing gap for principal activities under Components 1, 2 and 3 of the parent project. Specifically, activities with the financing gap include: Sub-Component 1.1 (Supporting Rehabilitation of District Health Centers and Health Posts, Provision of PHC Equipment and Vehicles); Sub-Component 1.2 (Improving PHC workforce: pre-service and in-service training for selected health cadres as well as recruitment of PHC health workers); and Sub-Component 1.4 (Scaling-up the Community Health Platform, piloted under the Comoros Social Safety Net Project); Component 2 (Strengthening institutions and governance which are critical to (i) quality PHC and (ii) response to disease outbreaks); and Component 3 (Citizen engagement and empowerment, project management, and M&E). This AF will close such a financing gap under components 1, 2 and 3 to ensure the achievement of the PDO.

11. **A project restructuring is also proposed.** This is to: (i) extend the Project closing date by one year to September 30, 2025 in order to complete all activities, taking into account the disruptions and delays to various Project initiatives caused by the urgent pandemic response; (ii) revise the PDO and modify the Results Framework to reflect the CERC activation response to COVID-19; (iii) allocate the US\$5 million in funding to components 1, 2 and 3; (iv) set up a Steering Committee for the project; and (v)



revise the Disbursement and financial information letter to take into account the activation of the CERC and its implications. Further details are provided below:

- **Revision of the PDO.** The PDO of the original project does not reflect the CERC activities, in particular the preparedness and response to COVID-19. Hence, the PDO will be amended as follows: (i) to improve utilization of quality PHC, (ii) to strengthen capacity of institutions which are critical to quality PHC, and (iii) to provide immediate and effective response to an Eligible Crisis or Emergency.
- **Modification of the Results Framework of the project.** The Results framework will be adjusted to reflect the new CERC activities related to COVID-19 response both at PDO indicator level and intermediate result indicator level. Details of the changes are presented in Section VIII.
 - (i). New PDO indicator related to COVID-19 response to be added: Percentage of identified close contacts of confirmed COVID-19 cases investigated based on national guidelines;
 - (ii). New intermediate results indicators related to COVID-19 response to be added:
 - Number of designated GeneXpert centers with SARS-CoV-2 diagnostic capacity (baseline: 0, target: 2 out of 5 existing GeneXpert centers in the country);
 - Number of designated health facilities with COVID-19 case management capacity (baseline: 0, target: 3 health facilities out of 10 existing public hospitals).
- **Replenishment of components 1, 2 and 3 of the Project.** This AF will cover the COMPASS financing gap related to COVID-19 support. The proposed AF will replenish each of the original project components with the exact amount that was reallocated to CERC. The proposed changes in project allocation by components are summarized in Table 2. As Table 2 illustrates, the AF will add US\$5 million in IDA funds to components 1, 2 and 3 which would allow Category 1 to be replenished and retain its original IDA funding.
- **Revision of the Disbursement and financial information letter.** As paragraph 12 of Policy for Investment Project Financing (IPF) on Projects in situations of urgent need of assistance or capacity constraints is triggered with the CERC activation, under the CERC (category 3 of the Financing Agreement), the following special provision will be applied: Disbursements under contracts for goods, works, non-consulting services and consulting services procured or selected through international open or limited competition or Direct Selection, as set out in the procurement plan, shall be made only through Direct Payment and/or Special Commitment disbursement method.



- **Establishment of Project Steering Committee.** This committee constitutes the decision-making body of the project and is technically overseen by the MOH. The committee will be chaired by the Secretary General (SG) of the MOH or his representative and is composed of the following members: the SG of the Ministry of Finance, Budget and Banking Sector or his representative; the Director General of the National Agency for Project Design and Implementation (ANACEP) or his representative; the Commissioner of the General Commission for Planning or his representative; the Director General of Health from MOH; and representatives of the regional health directorate from each island. This Steering Committee will review and approve the consolidated annual work programs, budgets, procurement plans, annual audit reports and biannual progress reports. The Committee will meet at least twice a year and as many times as necessary. The Project Implementation Manual will be adjusted to reflect these institutional arrangements.
12. **Large volumes of personal data, personally identifiable information and sensitive data are likely to be collected and used in connection with the management of the COVID-19 outbreak, under circumstances where measures to ensure the legitimate, appropriate and proportionate use and processing of that data may not feature in national law.** In order to guard against abuse of such data, the project will incorporate best international practices for dealing with data in such circumstances. Such measures may include, by way of example, data minimization (collecting only data that is necessary for the purpose); data accuracy (correct or erase data that are not necessary or are inaccurate), use limitations (data are only used for legitimate and related purposes), data retention (retain data only for as long as they are necessary), informing data subjects of use and processing of data, and allowing data subjects the opportunity to correct information about them, etc. In practical terms, the project will ensure that these principles apply through assessments of existing or development of new data governance mechanisms and data standards for emergency and routine healthcare, data sharing protocols, rules or regulations, revision of relevant regulations, training, sharing of global experience, unique identifiers for health system clients, strengthening of health information systems, etc.



Table 2: Project Allocation by Component (US\$ million)

Project Components	Original IDA Financing (a)	Reallocation after CERC activation (b)	Proposed AF (c)	Reallocation + AF (b)+(c)
Component 1: Improving PHC infrastructure, workforce and service delivery platforms	22.0	18.0 (-4.0)	4.0	22.0
Sub-Component 1.1: Supporting the rehabilitation of district health centers and health posts, provision of PHC equipment and vehicles	4.3	3.3 (-1.0)	1.0	4.3
Sub-Component 1.2: Improving PHC workforce	4.0	3.0 (-1.0)	1.0	4.0
Sub-Component 1.3: Supporting the PBF scheme in PHC	9.7	9.7	0.0	9.7
Sub-Component 1.4: Scaling up the community health platform	4.0	2.0 (-2.0)	2.0	4.0
Component 2: Strengthening institutions and governance which are critical to (i) quality PHC and (ii) response to disease outbreaks	5.0	4.5	0.5	5.0
Sub-component 2.1: Strengthening institutions for quality	2.4	2.3 (-0.1)	0.1	2.4
Sub-component 2.2: Strengthening governance for quality	2.6	2.2 (-0.4)	0.4	2.6
Component 3: Citizen engagement and empowerment, Project Management and M&E	3.0	2.5	0.5	3.0
Sub-component 3.1: Citizen engagement, Patient Empowerment and Other Patient Support	0.6	0.5 (-0.1)	0.1	0.6
Sub-component 3.2: Project Management and Project M&E	2.4	2.0 (-0.4)	0.4	2.4
Component 4: Contingency Emergency Response Component	0.0	5.0 (+5.0)	0.0	5.0
Total Project Costs	30.0	30.0	5.0	35.0



III. KEY RISKS

13. **The overall risk is assessed as substantial.** Institutional capacity for implementation and sustainability would be assessed as high, since the COVID-19 crisis poses significant threat to already limited institutional capacity identified in the parent project. Macroeconomic risks are maintained as substantial. Fiduciary as well as Social and Environment risks have been rated as substantial. Key project level risks that are important to project success are detailed herewith.
14. **Institutional capacity for implementation and sustainability is rated high.** The COVID-19 crisis is expected to create an additional burden on the institutional capacity which has already been low in the country. To mitigate this risk, the project will support (i) the strengthening of health sector governance; (ii) building capacity of the national and regional coordinating institutions responsible to manage this outbreak at all levels of the country; (iii) training of health workers in COVID-19 response; and (iv) the establishment of the Project Steering Committee to provide overall strategic guidance for the effective implementation of the project and in strengthening coordination with other Government and partners programs.
15. **Macroeconomic risk is rated substantial.** The health and human crisis caused by the COVID-19 pandemic is unprecedented. At this stage, there is significant uncertainty about its severity and duration. Important macroeconomic risks currently exist due mainly to the country's dependence on external grants and private remittances, recent deterioration of debt sustainability, and mismanagement of key State-Owned Enterprises (SOEs). These risks have recently worsened by the economic impact of the COVID-19 health crisis and by the fiscal measures implemented by the government to respond to it. These various factors could potentially result in the Union of the Comoros being insufficiently equipped with the necessary resources to fully and adequately respond to the current COVID-19 crisis, thereby affecting the overall performance of the project interventions. The World Bank Group is mitigating these risks by working closely with the Government as well as other development partners on a reform agenda that includes improvement in debt management and transparency and support to key SOEs with a view to improve their management and financial performance. The IMF is planning to support this agenda initially with a Staff-Monitored Program. The fiscal risks will be further mitigated by the G20 initiative for debt service postponement.
16. **Fiduciary risks are substantial.** The fiduciary risks stem mainly from the lack of experience of the MOH in implementing World Bank financed projects. The overall financial management risk of the project considering the AF has been assessed as high due to the risk related to the funds flow given the decentralization and the nature of activities to be financed exacerbated by the emergency context. The recruitment of qualified Financial Management (FM) staff and the development of comprehensive FM procedures as part of the project manual have been completed during the project preparation phase to mitigate this risk. The recruitment of an internal auditor and additional FM staff shall bring the residual FM risk to substantial. The overall procurement risk for the project with AF is deemed high, mainly due to the requirements of the Procurement Regulations for IPF Borrowers. Mitigating measures which would bring the residual risk to Substantial include the recruitment of competent procurement staff who came on board during the execution of the PPA, the development of the Project Implementation Manual with clear delineation of responsibilities and delegation of



authority, continued World Bank hands-on support as well as regular reporting on the progress and implementation of fiduciary activities.

17. **Social and environment risks are substantial.** Capacity for medical waste management is relatively low in Comoros. Rapid evaluations indicated that there is awareness of needs and procedures for waste treatment at community health centers, and at centralized health centers. However, the lack of incinerators (and other appropriate disposal sites) limits implementation of effective medical waste management. The likely increase in medical waste related to COVID-19 response poses a challenge for the health system in general and the medical waste management system in particular in Comoros. While the replenishment of components 1, 2 and 3 does not add new social and environmental risks, there are inherent risks associated with the emergency activities related to COVID-19 response under CERC. First, project activities might increase the risk of infection among different actors involved in the project (community workers, health workers, rapid response teams, other outreach teams). Second, selected interventions might have environmental implications. These include: (i) the rehabilitation of facilities as part of the establishment of COVID-19 treatment centers; (ii) the installation of incinerators for the disposal of medical waste in hospitals; and (iii) disinfection activities in locations affected by the epidemic, which can be a source of temporary disturbance and exposure to air pollution. Third, global experience shows that the on-going pandemic also exacerbates sexual and gender-based violence: particularly, sexual exploitation and abuse/ sexual harassment (SEA/SH) risks are exacerbated in quarantine and isolation sites.
18. The relevant safeguards instruments will include measures to significantly decrease the level of risk associated with the project. The potential adverse environmental impacts related to rehabilitation of facilities are likely to be small and site-specific and manageable through good practices and the Environmental and Social Management Plan (ESMP) in line with the Environmental and Social Management Framework (ESMF). The support provided for incinerators will be accompanied by significant capacity building and training as outlined in the National Medical Waste Management Plan (NMWMP). The Borrower has hired an experienced full time environmental and social specialist, as well as a specialist responsible for Environmental and Social safeguards to be present on each island, and has identified capacity building needs to be undertaken related to implementing all measures identified in the ESMF and NMWMP. Capacity exists for incinerator maintenance as well as for implementation of the national medical waste management plan. With regards to the risks associated with COVID-19, the limited size and population of the islands (fewer than 1 million people) and existing capacity on the islands that can be scaled up relatively quickly, limits the relative severity of the risks. Specific mitigation measures have been included in the revised ESMF and NMWMP for COVID-19. Specifically, the NMWMP includes an infection control and medical waste management plan, as well as measures to reduce risks of COVID-19 transmission per WHO recommendations. Additional capacity building in medical waste management for COVID-19 will be integrated in the capacity building plan, in coordination with WHO and other partners.



IV. APPRAISAL SUMMARY

A. Economic and Financial Analysis

19. **In addition to its heavy health and human toll, the COVID-19 pandemic further clouds an already fragile global economic outlook and can further set back the fight against poverty.** Potential tightening of credit conditions, weaker growth and the diversion of expenditures to fight the outbreak are likely to cut into government revenues and governments' ability to invest to meet education, health and gender goals. The poor will be hit particularly hard. Current estimates suggest that a one percent decline in developing country growth rates traps an additional 20 million people into poverty. The outbreak weighs on economic activity through both demand and supply channels. On the demand side, economic activities involving face-to-face interaction are heavily affected. On the supply side, preventive lockdown measures have significantly disrupted production of tradable and non-tradable goods across the country.
20. **At appraisal, the case for the parent project was made based on the value of improvements in cost-effective PHC interventions and nutrition outcomes.** The analysis referred to an established set of PHC interventions universally accepted as "best buys" in health, and particularly stressed the importance of nutrition interventions during the first 1,000 days which allow to avoid the detrimental effect of malnutrition during pregnancy and the first years of life, its effects on cognitive ability, educational attainment, lifetime earnings and economic output. Malnutrition costs many developing nations an estimated 2-3 percent of their GDP each year, extends the cycle of poverty, and impedes global economic growth.
21. **The replenishment will re-enable effective implementation of both initial and CERC activities which are part of an ensemble of complementary activities with a very good benefit-cost ratio and a net present value (NPV) of US\$29.5 million.** The initial benefit-cost analysis was based on estimates of benefits from avoided child mortality, and morbidity. The basic assumption for the analysis is that the project's investments would improve overall quality of care and coverage of quality of services. The economic benefits were estimated at an NPV of US\$29.5 million with a 2.0 benefit-cost ratio, suggesting that each invested dollar would entail benefits valued at almost US\$2.
22. **The activities under the CERC will contribute to the mitigation of the adverse impact resulting from the COVID-19 outbreak in Comoros.** There are still substantial knowledge gaps on the epidemiology of COVID-19, although some facts are emerging. Sub-Saharan Africa is projected to experience its first recession in 25 years, impacted by the ongoing COVID-19 outbreak (Calderon, et al., 2020)⁴. For Comoros, COVID-19 implies several direct costs such as higher morbidity, mortality⁵, and health expenditures. It also entails a series of indirect costs as it reduces the ability of firms to produce goods and services, and the ability of people to work and consume. It is thus a potentially large simultaneous

⁴ Calderon, C., Kambou, G., Zebaze Djioufack, C., Korman, V., Kubota, M. & Cantu Canales, C. 2020. An Analysis of Issues Shaping Africa's Economic Future. Africa's Pulse. 21. World Bank, Washington, DC.

⁵ Higher morbidity and mortality both directly due to COVID-19 as well as indirectly due to disruption to routine health service provision.



demand and supply shock with likely losses in human capital, labor productivity, employment and economic uncertainty. The adverse effects in Comoros will be compounded by a lack of insurance, high degrees of informality and the limited ability of the government to provide assistance. (Furman, 2020⁶; Loayza & Pennings⁷, 2020; Dahab, et al., 2020⁸).

23. **The economic and financial analysis of the proposed activities under the CERC is favorable.** A very basic benefit-cost analysis yields a positive NPV of about US\$4.5 million and a benefit-cost ratio of 1.93. The economic benefits from the AF will stem primarily from its impact on COVID-19 related morbidity and mortality. Proposed activities under this CERC are expected to reinforce the capacity for surveillance, laboratory capacity, case management and treatment, communication and coordination. The focus of this very basic benefit-cost analysis are the impacts on morbidity and mortality. First, the number and severity of cases in Comoros by age group was projected. Relative to this baseline, it is assumed that the project's impact on surveillance, case management and treatment capacities and coordination will result in a 20 percent reduction in the projected number of COVID-19 related deaths and hospitalization for each age group. Then a Value per Statistical Life (VSL)⁹ is applied and corresponding Value of Statistical Life Year (VSLY)¹⁰ based on Comoros' 2018 per capita gross national income (Robinson, et al., 2019)¹¹. Treatment costs and foregone earnings are used to estimate the benefit of averting cases requiring hospitalization. These result in a positive NPV of US\$4.5 million and a benefit-cost ratio of 1.93. This narrow cost-benefit calculation does not consider several elements—e.g. the salient benefits from the health system strengthening and higher disease control capacity in future infectious disease outbreaks or the economic costs of social distancing measures.

B. Technical

24. **The development of the CERC activities followed the technical guidelines of the World Bank's COVID-19 Strategic Preparedness and Response Program (SPRP).** SPRP was based on the lessons learned from past outbreaks such as Ebola, SARS-CoV-1, and the emerging evidence of the ongoing COVID-19 epidemic, in line with WHO technical guidance on COVID-19 response. The technical design of CERC activities to be supported by the project is therefore justified.
25. **The Institutional arrangements would be strengthened by the establishment of a Steering Committee.** On the technical and fiduciary level, the implementation arrangement remains the same. MOH is responsible, under the leadership of the General Director for Health (*Direction Générale de la*

⁶ Furman, J. Protecting People Now, Helping the Economy Rebound Later. Mitigating the COVID Economic Crisis: Act Fast and Do Whatever It Takes. 2020. Washington, DC. CEPR Press.

⁷ Loayza, Norman V; Pennings, Steven. 2020. Macroeconomic Policy in the Time of COVID-19: A Primer for Developing Countries. Research and Policy Briefs. World Bank. Malaysia Hub.

⁸ Furman, J. Protecting People Now, Helping the Economy Rebound Later. Mitigating the COVID Economic Crisis: Act Fast and Do Whatever It Takes. 2020. Washington, DC. CEPR Press.

⁹ Value per Statistical Life (VSL): the individual rate of tradeoff between small changes in own mortality risk and own spending on other goods and service within a defined time period.

¹⁰ The Value of Statistical Life Year (VSLY) is calculated by dividing a VSL estimate by the life years remaining for the average individual included in the analysis.

¹¹ Robinson, Lisa A.; Hammit, James K.; O'Keefe, Lucy. Valuing Mortality Risk Reductions in Global Benefit-Cost Analysis. 2019. Cambridge University Press.



Santé, DGS), for the overall project implementation and technical oversight. The MOH Project Implementation Unit (*UGP-Unité de Gestion des Projets*) is in charge of monitoring the project implementation and day-to-day management including fiduciary responsibility for the COVID-19 response emergency activities. The UGP will ensure close coordination with the other Development Partners supporting the national preparedness and response plan of the country. On the institutional level, based on a request from the government, a Steering Committee will be created and will be the decision-making body for the project. This Steering Committee is considered important as it enables the Government to provide overall strategic guidance for the effective implementation of the project and to ensure the coherence of project activities with the country's policies and strategies.

C. Financial Management

26. The FM assessment of the current PIU at the MoH was carried out in May 2020 in accordance with the Directives and Policy for IPF, the World Bank Guidance on FM in World Bank IPF Operations issued on February 28, 2017, Guidance Note on FM in Rapid Response to Crises and Emergencies issued by OPCS on November 1, 2013 and updated on June 1, 2015. The assessment was aimed at confirming whether the FM arrangements in place are adequate and acceptable. The assessment considered the degree to which: (a) reasonable records are maintained and financial reports produced and disseminated for decision-making, management and reporting; (b) funds are available to finance the Project; (c) there are reasonable controls over Project funds; and (d) adequate audit arrangements are in place.
27. The parent project has been effective since April 2020, the financial arrangements already in place are assessed as adequate and in compliance with the Financial Management Manual for the World Bank-financed Investment Operations dated February 10, 2017. The AF will follow the financial management arrangements of the parent project as well.
28. The recruitment of an internal auditor and of additional FM staff at regional level within three months of effectiveness will strengthen the internal control environment and maintain the continuous timeliness and reliability of information produced by the PIU and an adequate segregation of duties. The overall FM risk for the project with AF is deemed high. Mitigating measures including the recruitment of qualified FM staff and the adoption of a very comprehensive manual of procedures have been implemented during the project preparation. The implementation of the additional mitigation measures outlined above and in the FM Action Plan, is expected to contribute to improving the residual FM risk to substantial.

D. Procurement

29. **The proposed AF would be supported by the same dedicated PIU, established within the MOH, with the same responsibilities.** The procurement assessment of the PIU has been completed and the risk rating remains high, due to the same implementation conditions and the need to apply the World Bank Procurement Regulations for IPF Borrowers (Procurement Regulations) dated July 1, 2016, revised in November 2017 and updated in August 2018. Since the AF is dedicated to CERC, the client would not be requested to develop a new PPSD and a simple Procurement Plan has been developed



for the program. The operational manual will be updated for project implementation to add a specific manual for the CERC. The risk will be mitigated through the involvement of internal auditors in the verification of project expenditures, with proposals for corrective measures for possible irregularities. Appropriate fiduciary arrangements will be put in place to ensure smooth implementation of the AF. Ongoing monitoring and mitigation of any potential risks will be made possible through regular reporting on the progress and implementation of fiduciary activities, Bank implementation support and further capacity building. The AF will continue to use the same Systematic Tracking of Exchanges in Procurement (STEP) platform as the parent project. The overall procurement risk for the project with AF is deemed high, but the implementation of the mitigation measures outlined above is expected to contribute to improving the residual procurement risk to substantial.

30. **The project will continue to use the World Bank's online procurement planning and tracking tools to carry out all procurement transactions.** The STEP will be used for submission, clearance, and update of the Procurement Plan.
- (i) All goods and non-consulting services will be procured in accordance with the requirements set forth or referred to in Section VI of the Procurement Regulations.
 - (ii) Approved Selection Methods: Consulting services will be procured in accordance with the requirements set forth or referred to in Section VII of the Procurement Guidelines.

Social (including Safeguards)

31. **COVID-19 response measures reinforce positive social development outcomes expected from the project.** Proper safeguard instruments are in place, and the project will not involve any activities that will result in land acquisition, physical displacement, economic displacement or any other form of involuntary resettlement as defined by Operational Policy (OP) 4.12.
32. In order to ensure the active participation of all stakeholders in decision-making processes, a social mobilization plan, as described in the disclosed CERC-ESMP, is to be implemented. A GRM (grievance redress mechanism) will be implemented to deal with grievances, complaints and denunciations relating to the implementation of the CERC. The complaint management structures, and the operation of the mechanism are specified in the CERC-ESMF as well. During the implementation, the project will pay attention to social inclusion.
33. Gender based violence (GBV) mitigation measures are embedded in the CERC-ESMF through the requirement for the contractor to develop a risk mitigation and response action plan for SEA/SH/GBV cases. This will be part of a broader project GBV action plan which will consist of: (i) the establishment (including signing and training) of Codes of Conduct (CoC) for all persons working on the sub-projects of the CERC component with clear language on the prohibition of sexual exploitation and abuse (SEA) and sexual harassment (SH) and clear sanctions related thereto, (ii) raising awareness among the local communities and users on prohibited behaviors among workers such as forms of SEA/SH (iii) a mapping and analysis of GBV service providers' needs to serve as a basis for a referral system for the GRM, and (iv) a GRM adapted to SEA/SH/GBV cases, which ensures an ethical response and supports service providers in caring for survivors (including through telehealth methodology if needed). Assessment and management of SEA/SH risks related to the implementation of the COVID-19 operation will be reinforced in implementation, including screening and complementing measures to



prevent and mitigate the SEA/SH risks.

E. Environment (including Safeguards)

34. The parent project was assessed as Category B (Partial Assessment) under OP 4.01 (Environmental Assessment) and has been transferred. The project will finance minor rehabilitation of health infrastructure and the installation of small incinerators at the sites of district health centers. An ESMF and a NMWMP were prepared to manage the risks associated with the increased medical waste and the use of incinerators as part of the strategy, as well as small works such as rehabilitation of health infrastructure. The project has just become effective and no implementation support missions have yet taken place. Due to the COVID-19 crisis and border closure, virtual missions will be scheduled by the end of 2020, in addition to periodic virtual follow up meetings.
35. The Borrower has hired a dedicated Environmental and Social Specialist to implement the mitigation measures and the World Bank will work with them to continue building capacity in relation to implementation of safeguards measures.
36. The CERC was recently activated in response to COVID-19 but CERC related activities did not trigger new operational policies; they remain covered by OP 4.01. The activities to be financed under the CERC present the possibility for the public, patients and health sector personnel (including their families) to be exposed to people and samples contaminated by COVID-19 following the activities of the project. Given the high infectiousness and rate of transmission, containment efforts will require special care to avoid or minimize exposure by designing and implementing adequate measures that take into account, in particular: (i) medical waste management; (ii) the identification of potential risks for health sector personnel and the public; (iii) the establishment of preventive and protective guidelines, including the initiation of health awareness and education initiatives.
37. In order to manage the risks associated with the CERC financed activities, the Borrower updated and made available to the public, on April 27, 2020 on the Presidency website (<https://beit-salam.km/>), a revised medical waste management plan as well as an updated ESMF that include considerations for COVID-19 response including WHO recommendations on quarantine and biosecurity. The revised instruments cover the emergency activities which did not fall within the scope of the instruments prepared for the parent project. The limited size and population of the islands (fewer than 1 million people) and existing capacity means that the existing capacity can be scaled up and built upon relatively quickly, thus mitigating the most severe risks associated with COVID-19. Each of the three islands will focus on one hospital as a COVID-19 response center. The largest and most populous island, Ngazidja, has experience with the implementation of medical waste management and destruction using incineration. The project also has experience implementing World Bank procedures. The two other islands (Anjouan and Moheli) can build on the capacity and experience from Ngazidja to apply practices and procedures for medical waste management. The project integrates significant capacity building and training, as well as financing of PPE and incinerators. Capacity for operating and even building incinerators exists among the islands, especially on Ngazidja, and thus can be applied without exclusive reliance on international expertise. The revised ESMF and NMWMP were published in-country and on the World Bank website on April 27, 2020.



38. The AF is to complete activities identified under the parent project and thus the activities are fully covered by the existing safeguards policies and instruments that have been prepared, reviewed and disclosed.

F. Other Safeguard Policies

39. No additional safeguards policies are triggered.

V. WORLD BANK GRIEVANCE REDRESS

40. Communities and individuals who believe that they are adversely affected by a WB supported project may submit complaints to existing project-level grievance redress mechanisms or the WB's Grievance Redress Service (GRS). The GRS ensures that complaints received are promptly reviewed in order to address project-related concerns. Project affected communities and individuals may submit their complaint to the WB's independent Inspection Panel which determines whether harm occurred, or could occur, as a result of WB non-compliance with its policies and procedures. Complaints may be submitted at any time after concerns have been brought directly to the World Bank's attention, and Bank Management has been given an opportunity to respond. For information on how to submit complaints to the World Bank's corporate GRS, please visit <http://www.worldbank.org/en/projects-operations/products-and-services/grievance-redress-service>. For information on how to submit complaints to the World Bank Inspection Panel, please visit www.inspectionpanel.org



VI SUMMARY TABLE OF CHANGES

	Changed	Not Changed
Project's Development Objectives	✓	
Results Framework	✓	
Components and Cost	✓	
Loan Closing Date(s)	✓	
Reallocation between Disbursement Categories	✓	
Implementing Agency		✓
Cancellations Proposed		✓
Disbursements Arrangements		✓
Safeguard Policies Triggered		✓
EA category		✓
Legal Covenants		✓
Financial Management		✓
Procurement		✓
Other Change(s)		✓

VII DETAILED CHANGE(S)

PROJECT DEVELOPMENT OBJECTIVE

Current PDO

(i) To improve utilization of quality PHC and (ii) strengthen capacity of institutions which are critical to quality PHC

Proposed New PDO

(i) To improve utilization of quality PHC, (ii) to strengthen capacity of institutions which are critical to quality PHC and (iii) to provide immediate and effective response to an Eligible Crisis or Emergency



COMPONENTS

Current Component Name	Current Cost (US\$, millions)	Action	Proposed Component Name	Proposed Cost (US\$, millions)
Improve PHC infrastructure, workforce and service delivery platforms	22.00	Revised	Improving Primary Health Care Infrastructure, Workforce and Service Delivery Platforms	22.00
Strengthening institutions and governance which are critical to (i) quality PHC and (ii) response to disease outbreaks	5.00	No Change	Strengthening institutions and governance which are critical to (i) quality PHC and (ii) response to disease outbreaks	5.00
Citizen Engagement and Empowerment, Project Management, Monitoring and Evaluation,	3.00	No Change	Citizen Engagement and Empowerment, Project Management, Monitoring and Evaluation,	3.00
Contingent Emergency Response Component	0.00	Revised	Contingent Emergency Response Component	5.00
TOTAL	30.00			35.00

LOAN CLOSING DATE(S)

Ln/Cr/Tf	Status	Original Closing	Current Closing(s)	Proposed Closing	Proposed Deadline for Withdrawal Applications
IDA-64670	Effective	30-Sep-2024	30-Sep-2024	30-Sep-2025	30-Jan-2026
IDA-D5050	Effective	30-Sep-2024	30-Sep-2024	30-Sep-2025	30-Jan-2026

REALLOCATION BETWEEN DISBURSEMENT CATEGORIES

Current Allocation	Actuals + Committed	Proposed Allocation	Financing % (Type Total)	
			Current	Proposed

IDA-64670-001 | Currency: EUR

iLap Category Sequence No: 1

Current Expenditure Category: GD,WK,N/CS,TRN,OC Pt1.1,1.2,1.4,2,3



8,900,000.00	0.00	6,670,600.00	100.00	100.00
iLap Category Sequence No: 2		Current Expenditure Category: PERFORMANCE BASED PAYMENTS Pt1.3		
4,000,000.00	0.00	4,000,000.00	100.00	100.00
iLap Category Sequence No: 3		Current Expenditure Category: EMERGENCY EXPENDITURES Pt4		
0.00	57,976.64	2,229,400.00	100.00	100.00
iLap Category Sequence No: 4		Current Expenditure Category: PPF REFINANCING		
500,000.00	0.00	500,000.00		
Total	13,400,000.00	57,976.64	13,400,000.00	
IDA-D5050-001 Currency: XDR				
iLap Category Sequence No: 1		Current Expenditure Category: GD,WK,N/CS,TRN,OC Pt1.1,1.2,1.4,2,3		
7,300,000.00	0.00	5,485,600.00	100.00	100.00
iLap Category Sequence No: 2		Current Expenditure Category: PERFORMANCE BASED PAYMENTS Pt1.3		
3,200,000.00	0.00	3,200,000.00	100.00	100.00
iLap Category Sequence No: 3		Current Expenditure Category: EMERGENCY EXPENDITURES Pt4		
0.00	365,402.91	1,814,400.00	100.00	100.00
iLap Category Sequence No: 4		Current Expenditure Category: PPF REFINANCING		
400,000.00	0.00	400,000.00		
Total	10,900,000.00	365,402.91	10,900,000.00	



Expected Disbursements (in US\$)

Fiscal Year	Annual	Cumulative
2019	0.00	0.00
2020	6,460,000.00	6,460,000.00
2021	12,040,000.00	18,500,000.00
2022	5,450,000.00	23,950,000.00
2023	5,330,000.00	29,280,000.00
2024	4,260,000.00	33,540,000.00
2025	1,460,000.00	35,000,000.00
2026	0.00	35,000,000.00
2027	0.00	35,000,000.00

SYSTEMATIC OPERATIONS RISK-RATING TOOL (SORT)

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

LEGAL COVENANTS – Additional Financing Comprehensive Approach to Health System Strengthening (P174227)

Sections and Description



Schedule 2 Section I.A.2.(b) The Recipient shall establish a Project Steering Committee by ministerial arrêté, no later than two (2) months after the effectiveness date, with a composition, functions, and resources satisfactory to the Association

Schedule 2 Section II.C. The Recipient shall take all action required on its behalf to establish, not later than six (6) months after the Effective Date, and thereafter maintain and operate, a functional grievance handling mechanism for the Project, with adequate staffing and processes for registering grievances and acceptable to the Association, thereby ensuring the ongoing improvement on service delivery under the Project.

Schedule 2 Section II.B.(b) The Recipient shall prepare, under terms of reference satisfactory to the Association, and furnish to the Association, on or about October 30, 2021, a report integrating the results of the monitoring and evaluation activities and setting out the measures recommended to ensure the efficient carrying out of the Project and the achievement of the objective thereof during the period following such date; and

Schedule 2 Section II.B.(c) Review with the Association, on or about January 30, 2022, or such later date as the Association shall request, the report referred to in the preceding paragraph (b), and, thereafter, take all measures required to ensure the efficient completion of the Project and the achievement of the objectives thereof, based on the conclusions and recommendations of the said report and the Association’s views on the matter

Conditions

Type

Disbursement

Description

Schedule 2 Section III.B.1.(b) No withdrawals shall be made under Category (3), for Emergency Expenditures under Part 4 of the Project, unless and until the Association is satisfied, and has notified the Recipient of its satisfaction, that all of the following conditions have been met in respect of said Emergency Expenditures:

(i) the Recipient has determined that an Eligible Crisis or Emergency has occurred, has furnished to the Association a request to include said Eligible Crisis or Emergency under Part 4 of the Project in order to respond to said Eligible Crisis or Emergency, and the Association has agreed with such determination, accepted said request and notified the Recipient thereof;

(ii) the Recipient has prepared and disclosed all safeguards instruments required for said Eligible Crisis or Emergency, and the Recipient has implemented any actions which are required to be taken under said instruments, all in accordance with the provisions of Section I.C(a)(i) of this Schedule;

(iii) the Coordinating Authority has adequate staff and resources, in accordance with the provisions of Section I.C(b) of this Schedule 2 to this Agreement, for the purposes of said activities; and

(iv) the Recipient has adopted the Emergency Response Operations Manual in form, substance and manner acceptable to the Association and the provisions of the Emergency Response Operations Manual are fully current in accordance with the provisions of Section I.C(a)(i) of this Schedule 2 so as to be appropriate for



the inclusion and implementation Part 4 of the Project.

VIII. RESULTS FRAMEWORK AND MONITORING

Results Framework

COUNTRY: Comoros

Additional Financing Comprehensive Approach to Health System Strengthening

Project Development Objective(s)

(i) To improve utilization of quality PHC, (ii) to strengthen capacity of institutions which are critical to quality PHC and (iii) to provide immediate and effective response to an Eligible Crisis or Emergency

Project Development Objective Indicators by Objectives/ Outcomes

Indicator Name	PBC	Baseline	Intermediate Targets		End Target
			1	2	
(i)Improve utilization of quality PHC(ii)strengthen capacity of institutions(iii)provide immediate (Action: This Objective has been Revised)					
PHC facilities with accreditation level 2 above as per the facility accreditation program (Number)		0.00			40.00
PHC facilities participating in the PBF scheme supported by the project which reimburses for both quantity and quality of service (Number)		0.00			80.00
People who have received essential health, nutrition, and population (HNP) services (CRI, Number)		0.00			106,500.00

Indicator Name	PBC	Baseline	Intermediate Targets		End Target
			1	2	
Number of children immunized (CRI, Number)		0.00			15,000.00
Number of women and children who have received basic nutrition services (CRI, Number)		0.00			75,000.00
Number of deliveries attended by skilled health personnel (CRI, Number)		0.00			16,500.00
Functional community health sites (Number)		69.00			172.00
Annual District and National Health Assemblies (Number)		0.00			18.00
Percentage of identified close contacts of confirmed COVID-19 cases investigated based on national guidelines (Percentage)		0.00	75.00	80.00	80.00
Action: This indicator is New					

Intermediate Results Indicators by Components

Indicator Name	PBC	Baseline	Intermediate Targets		End Target
			1	2	
Component 1 Improving PHC infrastructure, workforce and service delivery platforms					
PHC facilities renovated (minor renovations) and/or equipped among the PHC structures in need of these renovations and/or equipment (percentage) (Percentage)		0.00			100.00

Indicator Name	PBC	Baseline	Intermediate Targets		End Target
			1	2	
PHC health workers receiving annual CME (Percentage)		0.00			70.00
Revision of the pre-service nurse training curriculum to make it competency-based (Yes/No)		No			Yes
Recipients of scholarships for pre-service training in selected clinical disciplines, public health and health management (Number)		0.00			35.00
Community health workers trained to provide health and nutrition services (Number)		0.00			516.00
PHC facilities with at least one quality improvement initiative with the team based problem solving approach (Number)		0.00			60.00
Functional Emergency Medical Transportation with a dedicated hotline on each island (Number)		0.00			5.00
Community health workers trained to provide health and nutrition services (Number)		0.00			516.00
Component 2 Strengthening institutions and governance which are critical to (i) quality PHC and (ii)					
National Health Strategies and Plans adopted (Quality of Care, NCDs, Human Resources for Health) (number) (Number)		0.00			3.00
PHC health workers benefiting from annual clinical mentorship and/or coaching (Number)		0.00			100.00

Indicator Name	PBC	Baseline	Intermediate Targets		End Target
			1	2	
PHC facilities self-monitoring a set of quality of care indicator quarterly for quality improvement (Number)		0.00			50.00
Membership of health professional associations (Number)		0.00			100.00
Component 3 Citizen Engagement and Empowerment, Project Management, Monitoring and Evaluation					
Operational hotline for patient complaints and feedbacks (Yes/No)		No			Yes
Patient associations/support groups established (diabetes, hypertension, chronic lung diseases, cancer) (Number)		0.00			4.00
Primary health care facilities submitting monthly report according to national guidelines (Percentage)		0.00			70.00
Nationally representative patient experience surveys conducted (Number)		0.00			2.00
Complaints for grievances timely addressed (Percentage)		0.00			75.00
Component 4 Contingent Emergency Response Component (CERC)					
Emergency Action Plan validated (Text)		Emergency Action Plan prepared			Emergency Action Plan officially validated before CERC activation
Number of designated GeneXpert center with SARS-CoV-2 diagnostic capacity (Number)		0.00	2.00	2.00	2.00
Action: This indicator is New					
Number of designated health facilities with COVID-19 case management		0.00	3.00	3.00	3.00

Indicator Name	PBC	Baseline	Intermediate Targets		End Target
			1	2	
capacity (Number)					
<i>Action: This indicator is New</i>					

Monitoring & Evaluation Plan: PDO Indicators

Indicator Name	Definition/Description	Frequency	Datasource	Methodology for Data Collection	Responsibility for Data Collection
PHC facilities with accreditation level 2 above as per the facility accreditation program	Refers to the number of facilities which received two stars rating per the quality Star Rating program	Annual	Project Report	Implementation Report	UGP
PHC facilities participating in the PBF scheme supported by the project which reimburses for both quantity and quality of service	Refers to the number of PHC facilities (Health Posts and District health center) which are part of the quality of care reimbursement scheme among all existing PHC facilities	Semester	Facilities Monthly Report	Routine data	UGP
People who have received essential health, nutrition, and population (HNP) services		Annual	Project Report	data collected from HMIS	UGP/MOH/DGS
Number of children immunized		Annual	Project Report	Implementation Report	
Number of women and children who have received basic nutrition services		Annual	Project Report	Implementation Report	MOH/UGP

Number of deliveries attended by skilled health personnel		Annual	Project Report	Data collected from HMIS	UGP/MOH/DSF
Functional community health sites	Refers to the number of community sites operational with management tools and growth monitoring equipments, operated by at least one community health workers	Annual	Project Report	Implementation Report	MOH/UGP
Annual District and National Health Assemblies	Refers to the number of Health Assembly organized at each of the health districts and at national level annually	Annual	Project Report	Implementation Report	MOH/UGP
Percentage of identified close contacts of confirmed COVID-19 cases investigated based on national guidelines	Refers to the percentage of identified close contacts of confirmed COVID-19 cases investigated based on national guidelines	Monthly	Project Report	Monthly Activity Reporting	MOH

Monitoring & Evaluation Plan: Intermediate Results Indicators

Indicator Name	Definition/Description	Frequency	Datasource	Methodology for Data Collection	Responsibility for Data Collection
PHC facilities renovated (minor renovations) and/or equipped among the PHC structures in need of these renovations and/or equipment (percentage)	Refers to the number of facilities renovated and/or equipped by the project	Annual	Project report	Implementation Report	UGP

PHC health workers receiving annual CME	Refers to the percentage of PHC health workers receiving CME among all existing PHC health workers supported by the project	Annual	Project Report	Implementation Report	UGP
Revision of the pre-service nurse training curriculum to make it competency-based	Refers to the availability of revised competency-based pre-service nurse training curriculum	Annual	Project Report	Implementation Report	UGP
Recipients of scholarships for pre-service training in selected clinical disciplines, public health and health management	Refers to the number scholarship recipients for pre-service training in selected clinical disciplines, public health and health management	Annual	Project Report	Implementation Report	UGP
Community health workers trained to provide health and nutrition services	Refers to the number of community health workers receiving training on health and/or nutrition services	Semester	Project Report	Implementation Report	UGP
PHC facilities with at least one quality improvement initiative with the team based problem solving approach	Refers to the number of PHC facilities holding team-based problem solving approach for quality improvement among the PHC facilities supported by the project	Annual	Project Report	Implementation Report	UGP
Functional Emergency Medical Transportation with a dedicated hotline on each island	Refers to the total number of functional emergency medical transportation (ambulances) with a dedicated hotline	Annual	Project Report	Implementation Report	

	supported by the project				
Community health workers trained to provide health and nutrition services	Refers to number of community health workers receiving training on health and/or nutrition services	Semester	Project Report	Implementation Report	UGP
National Health Strategies and Plans adopted (Quality of Care, NCDs, Human Resources for Health) (number)	Refers to the development of national Health Strategies and Plans (Quality of Care, NCDs, Human Resources for Health) and are officially adopted	Annual	Project Report	Implementation Report	UGP
PHC health workers benefiting from annual clinical mentorship and/or coaching	Refers to the number of PHC health workers receiving clinical mentorship and/or coaching among the total number of PHC health workers supported by the project	Annual	Project Report	Implementation Report	UGP
PHC facilities self-monitoring a set of quality of care indicator quarterly for quality improvement	Refers to the number of facilities which has conducted a self-monitoring set of quality of care indicator for quality improvement	Quarter	Project Report	Implementation Report	UGP
Membership of health professional associations	Refers to the number of health professional who have membership card from a health professional associations (medical	Annual	Project Report	Implementation Report	UGP

	doctor, dentists, pharmacists, nurses, midwives...)				
Operational hotline for patient complaints and feedbacks	Refers to the operational hotline on which patient can call for complaints or feedbacks	Yes/No	Project Report	Implementation Report	UGP
Patient associations/support groups established (diabetes, hypertension, chronic lung diseases, cancer)	Refers to the number of patient associations/support groups established (diabetes, hypertension, chronic lung diseases, cancer)	Annual	Project Report	Implementation Report	MoH/DGPE
Primary health care facilities submitting monthly report according to national guidelines	Refers to the percentage of the PHC facilities submitting monthly report according to national guidelines among the existing PHC facilities	Annual	Project Report	Implementation Report	UGP
Nationally representative patient experience surveys conducted	Refers to the number of Nationally representative patient experience surveys conducted (at least two during the project)	Bi-Annual	Project Report	Implementation Report	UGP
Complaints for grievances timely addressed	Refers to the number of grievances responded to and/or resolved within the stipulated service standard for response times among total number complaints for grievances received in	Annual	Project Report	Implementation Report	MoH/UGP

	the project				
Emergency Action Plan validated	Emergency Action Plan focused on activities that can readily be implemented on the ground in the circumstances of emergency	NA	MOH HMIS	Routine data or Secondary data or qualitative information (such as social assessments)	UGP
Number of designated GeneXpert center with SARS-CoV-2 diagnostic capacity	Refers to the number of designated GeneXpert center with SARS-CoV-2 diagnostic capacity	Monthly	Project Report	Monthly Activity Reporting	MoH
Number of designated health facilities with COVID-19 case management capacity	Refers to the Number of designated health facilities with COVID-19 case management capacity	Monthly	Project Report	Monthly Activity Reporting	MoH

IX. FINANCIAL MANAGEMENT ARRANGEMENTS

1. The original project (US\$30 million) effective on April 17, 2020, has a disbursement rate of 2.75 percent as of May 6, 2020. The AF of US\$5 million will support the COVID-19 response program within the health sector. With respect to the original project, the interim financial reports related to the preparation phase were submitted timely and are acceptable. The first external audit report is expected in June 2021. The FM staff have been recruited on a competitive basis and are qualified. The FM performance during the preparation phase is deemed satisfactory.

A. Country issues

2. The overall country fiduciary risk is high. A Public Expenditure and Fiscal Management Review was finalized in October 2016 and concluded that there had been a degree of improvement in public financial management since the previous assessment done in 2007. However, the PEFA¹² assessment of 2016 also identified several critical gaps in the areas of budget credibility, completeness and transparency, execution, and control. The Government has been pursuing a program of public financial management (PFM) reforms since 2010 and the Ministry of Finance is committed to modernizing the PFM system through the implementation of the PFM Strategy for 2010-2019. The PFM Strategy is a comprehensive response by the authorities to address the weaknesses of their PFM system, as identified by the previous PEFA assessment and recommendations from development partners, including France, the European Union, the IMF and the World Bank.

B. Financial Covenants

3. The project will submit the consolidated IFRs to the World Bank within 45 days after the end of each quarter.
4. The consolidated financial statements of the project will be audited. The audited project financial statements for each fiscal year shall be submitted to the Association not later than six months after the end of the project fiscal year.

C. Detailed FM and disbursement arrangements

5. **Staffing.** Given the activities extension, the MoH intends to reinforce the supervision of activities implemented at regional level. In that sense, one accountant per island will be recruited to support the existing staff.
6. **Funds flow and Disbursement arrangements.** Disbursements will be made in accordance with the World Bank Disbursement Guidelines for Projects, dated February 2017. The PIU will use the existing designated account for the original project to receive the proceeds of the AF.

¹² PEFA: Public Expenditure and Financial Accountability

7. **Budgeting, Internal controls, Accounting and Reporting.** The ongoing budgeting, accounting and reporting arrangements as well as the procedures’ manual of the project will apply to the AF. The manual will be updated to develop the controls related to the regional structure of the PIU.
8. **Internal audit.** The internal auditor recruitment will be completed within the next three months. The internal auditor will include the review of the AF in its audit plan. A report shall be communicated to the World Bank 30 days after each mission’s completion.
9. **External financial Audit.** The external audit of the project’s financial statements will be carried out by an independent audit firm acceptable to the World Bank. The audit will comply with the International Standards on Auditing. The audit report will be furnished to the World Bank within six months after the end of the project fiscal year.
10. **Fraud and corruption.** The qualified internal auditor recruited at the PIU level will strengthen the Ministry capacity in terms of risk management.
11. **Implementation support and Supervision plan.** The supervision mission plan will be aligned with the original project supervision’s schedule based on the overall residual risk level. The content of these risks is described in the table below:

Table 2. Risk and Mitigations Measures

Risk	Risk Rating	Risk Mitigating Measures Incorporated into Project Design	Conditions for Effectiveness (Y/N)	Residual Risk
Inherent risk	H			S
Country level: The MoH system mirrors the Central level PFM system and its weaknesses resulting in the risk of lack of transparency and accountability in the use of public funds.	H	The Government of Comoros is committed to implement further reforms of the country’s PFMs (with support from the development partners)	N	H
Entity level: Financial management requirements not met, weak financial management capacity	S	The PIU will maintain financial management staff that possesses adequate experience and competence and recruit additional accountants at regional level.	N	S

Risk	Risk Rating	Risk Mitigating Measures Incorporated into Project Design	Conditions for Effectiveness (Y/N)	Residual Risk
Project level: The resources of the project may be diverted due to weak control environment	H	The PIU will comply with the internal control processes as set out in the FM procedure manual. The internal audit unit will also continuously review the adequacy of internal controls and make improvement recommendations.	N	S
Control Risk				
Budgeting: Weak budgetary execution and control leading to budgetary overruns or inappropriate use of project funds.	S	The PIU will comply with FM procedures defined in the project manual in terms of budgeting and budgetary control arrangements to ensure appropriate budgetary oversight. The budget follow-up will be documented in the quarterly IFR.	N	S
Accounting: Reliable and accurate information not provided to inform management decision	S	The PIU will maintain qualified and experienced FM personnel to ensure appropriate performance of the accounting and financial management functions. The financial reporting processes will be facilitated by the utilization of appropriate computerized accounting systems. The PIU will be reinforced by additional accountants at regional level.	N	S
Internal Control: Business process, roles and responsibilities within the project not clear leading to ineffective controls	H	The Procedures' Manual will be reviewed by the effectiveness to ensure continuing adequacy over the course of the project life. The document will be updated to clarify the change in regional	N	S

Risk	Risk Rating	Risk Mitigating Measures Incorporated into Project Design	Conditions for Effectiveness (Y/N)	Residual Risk
Loss of assets due to low control over regions		<p>structure.</p> <p>The control risks at regional level will be mitigated as part of the internal audit engagements.</p> <p>The PIU will comply with the internal control processes pertaining to the various project activities described by the Procedures' manual.</p> <p>The PIU will recruit internal auditors to reinforce the internal control of the project no later than three months after effectiveness.</p>		
<p>Funds Flow: Risk of misuse and inefficient use of funds; Inappropriate Funds arrangements may lead to non-financing of the project activities.</p> <p>Errors or frauds in payment of performance-based financing activities (PBF estimated at US\$ 8.9 million)</p>	H	<p>The process leading to payment described in the procedures' manual will be monitored to mitigate the risk of the use of funds for unintended purposes.</p> <p>The PIU will adopt a comprehensive PBF procedures manual, by December 31, 2020 suitably respecting segregation of duties between payment agents, supervisor, etc.</p>	N	S
<p>Financial Reporting: The project may not be able to produce the financial reports required in a timely manner as required for project monitoring</p>	S	<p>The PIU will maintain the qualified financial management staff that possess adequate experience and competence.</p> <p>The PIU will recruit no later than three months after</p>	N	M

Risk	Risk Rating	Risk Mitigating Measures Incorporated into Project Design	Conditions for Effectiveness (Y/N)	Residual Risk
and management		<p>effectiveness, additional staff at regional level to support the existing team</p> <p>The PIU will acquire an adequate computerized accounting software by December 31, 2020.</p> <p>The system will enable the efficient and timely generation of financial information.</p>		
<p>Auditing: Delays in submission of audit reports. Poor quality of audit report</p>	S	<p>The auditor will be recruited early as by three months after effectiveness.</p> <p>The computerized accounting system will lead to timely generation of IFRs and financial statements.</p> <p>The Union of Comoros does not have a professional accountancy body recognized by IFAC¹³. Hence, the external auditor recruitment will be opened at international level.</p>	N	S
<p>Governance and Accountability: Possibility of corrupt practices including bribes, abuse of administrative and political positions, mis-procurement and misuse of funds are a critical issue.</p>	H	<p>Robust FM arrangements, effective internal control arrangements, World Bank FM and procurement supervisions will be maintained during the project lifecycle.</p>	N	S
Overall FM risk	H			S

¹³ IFAC – International Federation of Accountants

12. **Financial Management Action Plan.** The Financial Management Action Plan described below has been developed to mitigate the overall financial management risks.

Table 3. Financial Management Action Plan

Remedial action recommended	Responsible Entity	Completion date	Effectiveness Conditions
Recruit qualified internal auditor	PIU	No later than 3 months after effectiveness	No
Recruit the additional qualified Accountants at regional level	PIU	No later than 3 months after effectiveness	No
Update the FM procedures manual to clarify the regional structure functioning (as part of the project manual of procedures)	PIU	Effectiveness	No