



FINAL ADDENDUM TO ENVIRONMENTAL
AND SOCIAL SYSTEMS ASSESSMENT
(ESSA) ? ENGLISH VERSION - MOROCCO

PUBLIC SECTOR PERFORMANCE IN
MOROCCO (P169330)

MAY 17, 2024

PUBLIC SECTOR PERFORMANCE
(ENNAJAA) PROGRAM ADDITIONAL
FINANCING - P181679

ADDENDUM



Environmental and Social System Assessment (ESSA) – ADDENDUM

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A. Introduction

CONTEXT

1. The Government of Morocco has expressed interest in additional financing to the current Program for Results (PforR) **Morocco Public Sector Performance in Morocco (P169330)**, which was initially scheduled to close on June 30, 2021, prior to its first restructuring. This additional funding (in the amount of \$250 million) and this second restructuring, will make it possible to amplify the positive effects of the existing (or parent) PforR on the basis of its current achievements.
2. The proposed additional funding aims to expand the current Program Development Objectives (PDOs) and key result areas, which remain relevant.
3. The geographic scope and initial institutional arrangements of the Program will be maintained. The implementation period of the program will be extended by three years, with a new closing date set for 31 December 2028.
4. In September 2021, the World Bank team prepared an ESSA in accordance with the World Bank's policy for PforR financing requirements. The parent project's ESSA examined the capacity and adequacy of existing national systems to plan and implement effective measures to manage environmental and social (E&S) risks under the program and identified additional measures needed to strengthen national systems. The Program Action Plan (PAP) includes recommended actions to address the identified gaps. In addition, public consultations on the ESSA of the parent project were held in October 2021 and were able to gather various opinions and suggestions that were incorporated into the final version of the evaluation.
5. To ensure that negative environmental and social risks and impacts continue to be adequately avoided, mitigated, and mitigated, the World Bank team has prepared this addendum to the Environmental and Social Systems Assessment (ESSA) to cover any additional risks related to environmental and social aspects related to the additional financing. The addendum is not a new ESIA and should be considered and read with the PforR parent's ESSA.

OBJECTIVES OF THE ESSA ADDENDUM

6. The objectives of the ESSA Addendum are to:
 - i. Assess the progress of the implementation of the recommendations and actions of the Program Action Plan (PAP) of the existing PforR;
 - ii. Identify relevant legislative and procedural changes since the preparation of the existing PforR ESSA;
 - iii. Identify potential new environmental and social risks and impacts of additional financing;
 - iv. Recommend measures to strengthen the environmental and social system and update the action plan.

METHODOLOGY OF THE ADDENDUM TO THE ESSA

7. For the preparation of this addendum, this required:

- A documentary review, an institutional analysis, interviews and consultations with stakeholders related to and interested in the project's activities, namely: (i) The MEF with all its directorates involved: DGI, DDE, DEPP, DAAG, DGDII and, (ii) The Ministry of the Interior through the DGCT.
- Institutional analysis: An institutional analysis was carried out to review the structure, roles and responsibilities of the relevant institutions responsible for the implementation of the program, including coordination between the different entities at the national and regional levels.
- Since the national policy and legal requirements related to environmental and social management in the country remained unchanged, the evaluation was based on the program documents and (i) the legal requirements applied to the program that were adopted/amended after the approval of the parent program in December 2021. (ii) the World Bank's Implementation Oversight Reports, (iii) the Aides-Memoires, (iv) the ESA, and (v) the Mid-Term Review of the Parent Program.
- Consultations: The World Bank conducted consultations with stakeholder representatives during the preparation of the addendum. The draft addendum was released at a consultation workshop, and in accordance with the World Bank's Access to Information and Disclosure Policy.

B. Program Results

8. **After almost two years of implementation, the ENNAJAA program is on track in terms of both results and disbursements.** Progress towards the achievement of the Program Development Objective (PDO) is assessed as satisfactory, as is progress in implementation (PI) according to the latest Implementation Status and Results (ISR) report (archived 20-Oct-2023). The disbursement rate is 43.3% (including 18% net advance). To date, ten Disbursement Linked Results (DLRs) have been achieved and verified, leading to a net disbursement of EUR 94.5 million – and a further eight DLRs have been submitted for verification with an expected disbursement of EUR 54.9 million (or 14.2 per cent of the loan) by the end of June 2024. Three more DLRs will be subject to verification by July, for an amount of EUR 52.3 million (13.5% of the loan) by July 2024, bringing the total to 71%.
9. **The program is making steady progress towards achieving its development goal, with significant results so far.** In result area 1, progress was made under the 2015 reference framework, with 11 departments strengthening their performance plans by improving their quality and adopting key management charters. Despite initial delays in labeling the climate budget, the Ministry of Economy and Finance (MEF) is spearheading the development of a climate-responsive budgeting mechanism, through a dedicated DLI and technical assistance. At the local level, the improvement of the quality of budget programming for regional projects is underway, with continuous checks related to the planning of medium-term expenditure for investments and the strengthening of the monitoring of the local development plan. As regards public procurement, the creation of the National Observatory reinforces transparency in this area. Regarding result area 2, the Tax Administration's (DGI) efforts on tax compliance, guided by a comprehensive action plan, show substantial progress, leading to improvements in compliance and revenue collection. At the local level, digitalisation in the area of local taxation is progressing steadily, alongside initiatives to promote electronic reporting and payment and streamline tax procedures. Finally, under result area 3, progress on digital transformation is being led by the Ministry of Digital Transition and Administrative Reform (MTNRA) and the Digital Development Agency (ADD). Notable achievements include the establishment of the national interoperability platform and regulatory acts promoting the interoperability of databases. In

addition, efforts to increase access to and improve the quality of open data are promising, with the publication of many datasets and the continued improvement of the potential for data reuse.

10. **Disbursements across the DLIs under the parent operation are accelerating and the advance is gradually being justified.** The current disbursement rate is 41%, including the advance. In March 2024, the realisation of two DLRs for an amount of EUR 24 million was used to justify the advance, which currently amounts to EUR 72.5 million, or 18.8% of the total funding. Table 1 shows the current disbursement rates excluding advances. Given that 8 DLRs are subject to verification – and the remaining advance is justified – it is expected that net disbursements will reach 52.2% by September. The overall disbursement rate is due to the results achieved under RA#1 and RA#2.

Table 1. Achievements : DLIs and disbursements

RA	DLIs	Value (USD m)	% of DLI disbursed against or currently under verification (Excluding advance)	% DLI Disb. expected by sept. 2024 (Excluding advance)
RA #1	DLI1. Strengthening the performance approach introduced by the Organic Law of Finance (LOF)	62	100%	100%
	DLI 2: Introducing a Climate sensitive Budget (<i>to be restructured</i>)	50	0%	0%
	DLI3: Enhancing the Decentralization agenda by strengthening regions' public investment management	50	10%	40%
	DL4: Improving the efficiency of public procurement through data production and analysis	42	48%	86%
RA #2	DLI 5: Improving tax compliance and performance of the tax administration	50	10%	100%
	DLI6: Increasing revenue of municipalities	80	8%	70%
RA #3	DLI7: Improving data exchange and interoperability of information systems	56	36%	36%
	DLI8: Improving the proactive disclosure of open government data	60	17%	17%
		450	38.7%	52.2%

11. **Since its approval in 2021, the government's ambitions for public sector performance have been revised upwards, justifying additional support given ENNAJAA's performance.** The implementation of the 2015 Organic Finance Law (LOF), which underpins the program, has been successful, as evidenced by improvements in Morocco's scores in the 2024 PEFA assessment from 2015 to present. Conversely, the PEFA report – as well as other key diagnoses such as the Public Finance Review – suggests areas of improvement on which the Government of Morocco (GoM) is basing the increase in the scope and breadth of its program. Many of these are embedded in new strategies or reform intentions – such as new amendments to the LOF, more ambitious scopes for gender and climate budgeting, reforms of the state-owned enterprise sector, or new strategies for customs, taxes, and upcoming local revenue mobilization strategies. In addition, the drive to improve service delivery in the context of the ambitious reforms underway (social protection, health, etc.), urgent infrastructure needs (transport bottlenecks, water stress, etc.) and various concomitant challenges (Al Haouz earthquake, Russian invasion of Ukraine, etc.) has led the government to be bolder in its desire to instill a culture of performance in policies in accordance with the framework letter, and in the management of public revenues

12. Overall, the status of implementation of the Program is considered satisfactory. For **the E&S systems, the Program has been rated as Moderately Satisfactory (MS)** since March 2023. This is mainly due to the accumulated delays in the implementation of the ESSA action plan. In particular in terms of: designation of focal points, the establishment of grievance management systems covering structural activities at the level of AREP and E&S performance monitoring systems of the infrastructure component of the Fez Meknes region.

C. Description of the restructuring and additional financing.

13. **The FA and the restructuring would involve new DLIs and related revisions to the results matrix, as well as limited adjustments to the implementation modalities.** Based on the government's request for support, the FA will focus on RA#1 and, to a lesser extent, RA#2. The parent program's PDP – **improving the performance and transparency of government operations and service delivery** – is adequate for the FY and remains unchanged as it can accommodate the inclusion of additional areas of the government program and the increase in targeted objectives and outcomes. Some indicators at the ODP level and intermediate results indicators (IRIs) are reviewed in both substance and objectives to ensure that they reflect the progress made so far towards achieving them, broadening the scope of the program to new dimensions of public financial management, and increasing ambition. including along the results chain towards outputs and outcomes at the level of outputs and outcomes. There is no need to change the original geographic scope.
14. **At the PDO level, indicators will be modified to reflect increased ambition or restructured to better capture the increased reach of the program.** For three indicators at the PDO level, the targets are increased to reflect either increased performance requiring more ambition or a recalibration of previously weak targets. Two new PDP-level indicators are added to reflect the new areas covered by the additional funding. Attempts have been made to align the operation with the company's dashboard and the ongoing modernization exercise. Discussions took place to include the share of fully digitized services (with a target of 75%) (RA#3), but the impossibility of populating this indicator with data on the customer side did not allow it to be included.

Table 2: Indicator changes at PDO level

ODP-level indicator for parent program	Revisions / additions envisaged	Justification
Share of performance indicators for which annual targets have been met (with a target of 50%)	Increase target to 55%.	Increased ownership of performance projects by ministerial departments - notably through the application of management charters and quality standards (DLR #1.3 and #1.4) - underpins increased ambitions.
Share of gender-related indicators for which targets have been met (with a target of 50%)	Target increased to 55%	As above
Increase in local tax revenues in target municipalities (with a target of 8%)	Target increased to 20%	Past trends suggest that the target needs to be recalibrated upwards.
-	Addition of a new indicator on the increase in revenues from the mobilization of state assets (excluding innovative financing).	This indicator is also an LTD and will measure the increased capacity of central government to manage revenue collection in line with DR n°2.
-	Addition of a new indicator: Morocco's score in the open budget survey (target 61/100)	As above

D. Changes to disbursement indicators

15. Based on the program's focus mainly on public expenditure efficiency (RA#1) and revenue management (RA#2), a readiness assessment was applied in the selection of sub-areas to be supported through DLIs. To ensure that the program focuses on the most impactful and mature areas of engagement, a readiness assessment determined choices to ensure selectivity and impact based on (i) the level of depth of dialogue, analytical support, and strengthening of strategic anchors, (ii) the maturity of implementation, (iii) ownership by the ministerial units that carry out most of the work, (iv) as well as an assessment of the added value of the World Bank's support. Overall, three new DLIs with 8 DLRs are introduced under the AF. For existing DLIs, scaled-up actions are captured in 12 new/revised DLRs.

DLIs	Strategic references / Analytical underpinnings	ENNAJAA Amount (USDm)	AF amount (USDm)
Results Area #1			
Scaled-up DLI 1: Strengthening the performance approach introduced by the LOF	- MEF Perf. Program 115 - LOF proposed amendments. - Bank TA - PEFA & PFR	62	50
Restructured DLI 2: Introducing sustainable and equitable budgeting	- Parent program - Gender PEFA - MEF Perf. Program 115	50	28
Scaled-up DLI 3: Enhancing the Decentralization agenda by strengthening regions' public investment management	- Advanced Regionalization Act - National tax conference	50	36
Scale-up DLI 4: Improving the efficiency of public procurement through data production and analysis	- Art. #6 Decree no 2-22-431 - MEF Perf. Program	42	8
New DLI 9: Improving budget transparency	- MEF Perf. Program 115 - PEFA 2023 (PI-11) - PEFA & PFR	-	37
New DLI 10: Improvement of the programming, monitoring, and transparency of public investments.	- MEF Perf. Program 115 - PEFA Pilar II & PI-9 - Open Budget Survey - PEFA & PFR	-	25
Results Area #2			
Scaled-up DLI 5: Improving tax compliance and revenue collection performance	- PP prg 116	50	15
Scaled-up DLI 6: Increasing revenue of municipalities	- 2021 Tax framework law	80	8
New DLI 11: Enhancing the value of state-owned property	- PP prg 119 - DDE strategic plan	-	43
Results Area #3			
No changes on content to DLI #7	-	56	-
No changes on content to DLI #8	-	60	-
TOTAL		450	250

E. Changes in laws, legislation and procedures

16. The national environmental and social management systems described in the parent ESA remain applicable to the operation (both to the existing program and to the new project), in terms of laws, regulations, standards and procedures.

17. Overall, the legal and policy architecture available in the country is considered adequate to manage the environmental and social risks that may result from the implementation of the program.

F. Environmental and Social Risks and Impacts Relating to the Additional Financing

18. The environmental and social risk associated with the Additional Financing remains **substantial**.
19. Several factors led to the Moderately Satisfactory (MS) performance rating for the Environmental and Social Management of the **Parent Program**, including the Delay in the effective implementation of the ESSA Program Action Plan (PAP):
 - (a) **Designation of Focal Points:** There have been significant delays in the designation of focal points to oversee and coordinate E&S activities. This delay affected the timely execution and follow-up of the ESSA action plan, specifically the activities carried out by the Fez - Meknes Region.
 - (b) **Establishment of systems for the management of complaints:** The establishment of complaint management systems at the level of the AREP (Regional Planning and Environment Agency) has not been done in a timely manner. These systems are crucial for addressing complaints and issues raised by stakeholders and communities affected by infrastructure projects. A disjunction persists for the escalation of complaints in the Fez – Meknes region.
 - (c) **Lack of capacity:** There has been a notable lack of technical capacity to effectively implement the ESSA action plan. This includes a lack of training and resources for the staff involved.
 - (d) **Difficult feedback:** The lack of responsiveness of the parties involved in some of the Program's activities contributed to delays and inefficiencies in the implementation of the O&S measures.

The FY Program's Action Plan has been reviewed and strengthened to address implementation gaps and ensure that they are addressed as soon as possible. (Cf. revised PAP)

20. **The additional funding does not introduce significant changes to the scope and areas of intervention of the existing PforR.** The additional funding largely maintains institutional activities and arrangements. However, two entities, in this case, MATRA and ADD, are not concerned by the new areas of intervention of the additional financing while new entities will be included: (i) the Directorate of State Domains (DDE) and (ii) the Directorate of Public Enterprises and Privatization (DEPP).
21. The Additional Funding does not introduce any new activities that would change the environmental and social risks associated with the Program. Institutions that manage environmental and social risks at the central and regional levels will continue to manage the changes associated with the additional financing. In general, the implementation of the Program is likely to have more benefits and positive impacts.
22. None of the activities of the additional funding are likely to have an impact on Sites of Biological and Ecological Interest (SIBEs) in Morocco or to significantly transform natural habitats or significantly modify areas of biodiversity and/or potentially important cultural resources. The list of activities to

be excluded from the PforR is strictly adhered to and the activities of the AF are in accordance with the PforR policy.

23. The ESES for the parent PforR had concluded that the environmental and social impacts will be mainly related to the construction phase for the Fez Meknes region component. The other activities are low risk.
24. The additional financing will exclude the use of land acquisition through expropriation. The acquisition of real estate (administrative buildings) will be done according to common and commercial law by direct agreement between the DDE and the real estate developer who owns the property. The notarial deed will be proof of the owner's unvitiated consent to the deed of sale.
25. In terms of grievance management, the MEF focal point will continue its work with the support of the bank to make up for the delays in the implementation of the GRM in the regional component of the program, in collaboration with the focal points of the Fez-Meknes region and those of AREP. The ESA action plan will be updated to include the new steps and the timing for which this system will be required.
26. As with the parent PforR, the environmental and social risks and negative impacts associated with the Program are considered substantial. No additional risk is added through the additional funding. The impacts of the Program will continue to be reversible and easily mitigated through the proposed mitigation measures. They will be easy to identify in advance and prevent and minimize through effective mitigation measures and will be subject to an environmental monitoring and tracking system that will identify and manage potential risks in real time.
27. The performance of the parent PforR in terms of environmental and social management systems has consistently been rated as "**Moderately Satisfactory**". These systems will be maintained and strengthened to manage risks and expanded to cover additional activities.

G. Recommendations for strengthening environmental and social systems

28. The recommendations of the ESSA Action Plan and the PAP remain relevant, although some updates are needed. To ensure that the revised deadlines are met under the Additional Funding (AF), remedial actions are proposed.
 - An Accelerated Designation of Focal Points is planned. This includes accelerating the designation of dedicated E&S focal points at all relevant levels, providing clear terms of reference and adequate resources to these focal points. It is expected that this designation will be completed in the next quarter.
 - The establishment of a Complaint Management Mechanism is envisaged. This involves establishing and operationalizing complaint management systems at the AREP level. Its deployment of the is specifically linked to the Fez-Meknes component, which is more targeted than previous actions on the GRM, at the level of the Parent Program. **The GRM is expected to be operational by July 2024 and before the disbursement of LTD #3.** It is essential to ensure that these systems are accessible to all stakeholders and able to handle and resolve complaints effectively. These systems will need to be established within the next six months and their effectiveness will need to be monitored on an ongoing basis.

- Another action concerns the improvement of monitoring systems. There are plans to develop and deploy comprehensive E&S performance monitoring systems, including regular field visits and the use of tools for real-time monitoring and reporting. These systems should be fully operational within the next six months.
 - Capacity reinforcement initiatives will also be implemented, including training programmes and technical assistance for staff involved in E&S activities.
 - Finally, improved coordination mechanisms will be established to ensure better communication and collaboration between the different entities involved in the project.
29. To ensure the effectiveness of these remediation actions and ensure compliance with the revised deadlines, it is essential to implement regular monitoring and reporting on the progress of E&S activities, to maintain continuous engagement with stakeholders, to adopt an adaptive management approach to deal with unforeseen challenges, and to conduct periodic performance reviews to assess the effectiveness of remediation actions and compliance with revised timelines.
30. Recommended actions to strengthen the program's E&S systems could be summarized as follows:
- Designation of E&S focal points for entities joining the program;
 - Strengthening grievance management mechanisms in the Fez-Meknes region
 - The update of the Environmental and Social Technical Manual and the implementation of an E&S reporting system.
31. The institutional set-up to implement the initial recommendations of the ESSA will be maintained overall for the additional funding. The designated E&S focal point within the MEF under the parent program will continue to monitor the implementation of the ESIA recommendations and the proposed procedures and report periodically to the Bank.
32. The current Grievance Resolution Mechanism (GRM) is well established for the central component through the Chikaya portal. However, for the regional component, the GRM is expected to be operational from July 2024. All new activities of the AF will be covered by the central GRM.
33. To strengthen monitoring and reporting at the level of the parent project, a consultant is mobilized in collaboration with the AREP Environment and Social Focal Point. This consultant will work closely with the project team to improve the collection, analysis and reporting of environmental and social data.
34. The strengthening of the Parent project's reporting will allow for more accurate monitoring of the project's environmental and social performance, as well as greater transparency in the communication of results.
35. It should be recalled that **the GRM is expected to be operational by August 2024 and before the disbursement of DLI #3.**

H. Environmental and Social Action Plan

Recommended action plan elements to strengthen the program's environmental and social management systems

Initial Action	Maintained Activities	Initial deadlines	New precision for the AF	Revised deadlines	Responsible	Measure
Actions to strengthen the environmental and social management system						
Environmental and Social Focal Point / UGP	Designation and attachment to the Program Management Unit	1st quarter after the Program effectiveness	N / A	N / A	MEF/DAAG	Appointment of the environmental and social focal point
E&S focal point / Stakeholders	Designation by stakeholders of their E&S focal points	1st quarter after the Program effectiveness Before starting work	In addition: Designation of an E&S focal point at the DDE/DEPP level	1 month after Program effectiveness of the new AF	MEF (DAAG, DB, TGR, ADI, DGI, DRA, DDE/DEPP/DGII), MI (DGCT, AREP-FM) and MICEVN (ADD) All stakeholders in the AREP of the Fes-Meknes region	Appointment of the environmental and social focal point at the DDE/DEPP/DGII level
Grievance redress mechanism	If the parties agree to adopt another system other than Chikaya.ma: Evaluation then Strengthening existing grievance systems;	During the first year of the Program effectiveness	Establishment of a MGD at the level of the Fez Meknes/AREP Region <u>New (more targeted than the previous GRM expected actions)</u>	July 2024 <u>And before the disbursement of the DLI#3</u>	UGP MEF /Point focal E&S region AREP	- Evaluation of the existing GRM <u>- Déploiement du GRM spécifiquement pour la composante Fès-Meknès</u> Reporting model submitted and approved by the World Bank -Number of stakeholders adopting the system;
Environmental and social technical manual	Site monitoring tools (E&S monitoring sheets, anomaly sheets), Responsibilities for site monitoring Reporting methods and frequencies	1st quarter after the Program effectiveness The entire duration of the Program from the 2nd trimester	Unchanged	July 2024	UGP MEF / E&S focal point AREP region MEF/DAAG	<u>Implementation of</u> Environmental and social technical manual approved by the Bank E&S monitoring sheets and reports

	Application of the E&S Technical Manual				All stakeholders with the support of their focal points	
Measures aimed at strengthening capacities and monitoring, evaluation/monitoring in environmental and social management						
Capacity building of relevant stakeholders	Development of the training module on environmental and social management including monitoring tools Organization of training sessions	2nd quarter after the Program comes into force	N / A	1st semester Program effectiveness for the new AF From the first semester of the Program effectiveness of the new AF	MEF/DAAG	Training module developed Training plan

I. Disclosure

The parent project's ESA was consulted with institutional stakeholders and civil society representatives on 21 October 2021. The ESES has been published on the Ministry of Finance website and on the World Bank portal.

Stakeholder consultations to inform the ESIA Addendum began in the early stages of preparation. The conclusions and recommendations of the addendum to the ESA were shared during a restitution and dissemination workshop on 29 April 2024, this workshop was complemented by a public consultation on 15 May 2024, and meetings will be held throughout the project cycle. The comments and suggestions received from the participants have been incorporated into the final version of the ESA Addendum.

ANNEX 1. list of participants in the restitution and consultation workshop for the Additional Financing.



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du 15/05/2024
- Programme Ennaja -

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