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Mauritania Public Spending Efficiency (P506443)

WESTERN AND CENTRAL AFRICA | Mauritania | Governance Global Practice | Requesting Unit: AWCF1 (6550) | Responsible Unit: EAWG1 (9746)
IBRD/IDA | Program-for-Results Financing | FY 2025 | Team Leader(s): Fatou Mbacke Dieng

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1. PROJECT DEVELOPMENT OBJECTIVE

1.1 Development Objective

Original Development Objective (Approved as part of Approval package on 03-Jun-2025)

Improve public financial management systems and accountability for enhanced efficiency of social spending

2. OVERALL RATINGS

Name	Previous	Current
Progress towards achievement of PDO	Satisfactory	Satisfactory
Overall Implementation Progress (IP)	Satisfactory	Moderately Satisfactory
Overall Risk Rating	Substantial	Substantial

3. KEY ISSUES & STATUS

3.1 Implementation Status and Key Decisions

The Mauritania Public Spending Efficiency Operation was approved by the International Development Association (IDA) Board on June 3, 2025, and the financing agreement was signed on June 28, 2025. The operation, with a total IDA commitment of USD 54.44 million and a closing date of December 31, 2030, aims to improve public financial management systems and accountability for enhanced efficiency of social spending in Mauritania. The operation became effective on January 9, 2026. Cumulative disbursements stand at USD 13,829,051 under the PforR component and EUR 4,891,230 under the IPF component. The Progress towards the Project Development Objective remains Satisfactory, while the overall Implementation Progress rating is downgraded to Moderately Satisfactory.

4. DATA ON FINANCIAL PERFORMANCE

4.1 Disbursements (by loan)

Loan/Credit/TF	Status	Original	Revised	Cancelled	Disbursed	Undisbursed	Historical Disbursed	% Disbursed
IDA-78090	Effective	19.00	19.74	0.00	8.54	11.20	0.00	43.26%
IDA-78100	Effective	31.00	32.19	0.00	7.85	24.34	0.00	24.39%

4.2 Key Dates (by loan)

Loan/Credit/TF	Status	Approval	Signing	Effectiveness	Orig. Closing	Rev. Closing
IDA-78090	Effective	03-Jun-2025	28-Jun-2025	09-Jan-2026	31-Dec-2030	31-Dec-2030
IDA-78100	Effective	03-Jun-2025	28-Jun-2025	09-Jan-2026	31-Dec-2030	31-Dec-2030

4.3 Program Action Plan

Action Description	Develop and promulgate procedures for the appointment of program managers, requiring that at least 25 percent of selected appointments be women in pilot ministries				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical	NA	MFB,MoH,MoE, MoSP	Other	Three months after effectiveness	In Progress
Completion Measurement	Publication of official instructions				
Comments	Complied with. The Ministries of Health, Social Action, and Education have each appointed one woman as a budget program manager. However, the Ministry of Finance has no women among the directors of its seven budget programs.				

Action Description	Recruitment of 20 civil servants posted in the pilot ministries				
Source	DLI#	Responsibility	Timing	Timing Value	Status

Other	NA	Ministry of Public Administration	Other	SIx months after effectiveness	In Progress
Completion Measurement	Written proof that staff assumed duties				
Comments	On progress				

Action Description	Adoption and dissemination of standard bidding documents				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Fiduciary Systems	NA	ARMP	Other	Six months after effectiveness	In Progress
Completion Measurement	Standard bidding documents are published on the ARMP website				
Comments	The July 2026 procurement reform requires the documents, previously awaiting PM's Office validation, to be updated to align with the forthcoming implementing decree. WARDIP is financing TA to revise them and integrate them into SIGMAP e-procurement.				

Action Description	Development of a conceptual and regulatory framework defining the objectives of a national sustainable procurement policy				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Fiduciary Systems	NA	ARMP	Other	December 2027	Not Yet Due
Completion Measurement	Regulatory framework of a national sustainable procurement policy published				
Comments	Not yet due.				

Action Description	Operationalization of the eGP by ensuring its integration with the public financial management system.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Fiduciary Systems	NA	ARMP	Other	December 2029	In Progress
Completion Measurement	Deployment of E-GP in all ministries				
Comments	To date, only the planning module has been deployed. The remaining modules are still under preparation and have not yet been rolled out.				

Action Description	Revise the virement policies and regulations, to clarify virement rules and procedures under a program-based management regime;				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical	NA	MEF	Other	12 months after effectiveness	Not Yet Due
Completion Measurement	Official instructions on virement procedures under PBB				
Comments	Not yet due. The covenant is due 12 months after effectiveness, by January 9, 2027.				

Action Description	Develop and promulgate through an instruction the definition of an arrear				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical	NA	MEF	Other	12 months after effectiveness	Not Yet Due
Completion Measurement	Official instructions on the definition of state arrears promulgated				
Comments	Not yet due. The covenant is due 12 months after effectiveness, by January 9, 2027.				

Action Description	Each of the Targeted Ministries has adopted an archive retention policy				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Other	NA	MEF,MoH,MoE. MASEF	Other	No later than six months after the Effective Date	In Progress
Completion Measurement	Publication of archive retention policy				
Comments	In progress				

5. KEY DATES

Key Events	Planned	Actual
Approval	03-Jun-2025	03-Jun-2025
Effectiveness	09-Jan-2026	09-Jan-2026

Operation Closing/Cancellation	31-Dec-2030

6. SYSTEMATIC OPERATIONS RISK-RATING TOOL

Risk Category	Rating at Approval Approval Package - 03 Jun 2025	Last Approved Rating ISR Seq. 02 - 24 Apr 2026	Proposed Rating
Political and Governance	Substantial	Substantial	Substantial
Macroeconomic	Substantial	Substantial	Substantial
Sector Strategies and Policies	Moderate	Moderate	Moderate
Technical Design of Project or Program	Moderate	Moderate	Moderate
Institutional Capacity for Implementation and Sustainability	Substantial	Substantial	Substantial
Fiduciary	Substantial	Substantial	Substantial
Environment and Social	Low	Low	Low
Stakeholders	Moderate	Moderate	Moderate
Overall	Substantial	Substantial	Substantial

7. RESULTS

7.1 PDO Indicators by PDO Outcomes

Enhanced Spending Efficiency								
Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Value	Month/Year	Value	Date	Value	Date	Value	Month/Year
Reduced procurement processing times for open competition to contract award in the Ministries of Finance & Budget, Health, Education, and Social Protection (Days)	184	Mar/2025	184	Apr/2026	184	Sep/2026	147	Dec/2030
Increase in the number of children having received a full dose of Measles and Rubella (MR) vaccinations (Number of people) DLI	104,338	Mar/2025	104,338	Apr/2026	55,809	Dec/2025	354,338	Dec/2030
	Comments on achieving targets		Baseline to be confirmed					

Improved Public Financial Management and Accountability								
Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Value	Month/Year	Value	Date	Value	Date	Value	Month/Year
Deviation between annual budget allocations to the Targeted Ministries, and on their respective ministerial level MTEF (Percentage) DLI							Within 10 percent deviation	Dec/2030

Annual performance plans and reports developed and audited by the Recipient's Court of Accounts and published on the government's website (Number) DLI	0	Mar/2025	0	Mar/2025	0	Mar/2025	8	Dec/2030
Increase in the share of public investment projects included in the public investment plan, that contribute to the Recipient's NDC, subject to climate-screening and feasibility studies (Percentage) DLI	0	Mar/2025	0	Mar/2025	0	Mar/2025	50	Dec/2030

7.2 Intermediate Results Indicators by Results Areas

Improved Public Financial Management Systems and Accountability								
Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Value	Month/Year	Value	Date	Value	Date	Value	Month/Year
Annual economic and socio-demographic bulletins published in accordance with ANSADE's data release schedule and in a machine printable format (Number) DLI			Not yet available	Apr/2026	Not yet available	Sep/2026	8	Dec/2029

Macroeconomic Framework and Whole-of-Government Medium-Term Expenditure Framework is updated on a rolling basis (Yes/No)	No	Mar/2025	No	Apr/2026	yes	Sep/2026	yes	Dec/2029
Ministry-Level Medium-Term Expenditure Frameworks Developed and Published (Number)	0	Mar/2025	0	Apr/2026	0	Sep/2026	4	Jan/2027
	Comments on achieving targets		All four pilot ministries have prepared their MTEFs using the harmonized template and software developed by the Directorate General of Budget. However it also notes that the MTEFs have not yet been published on the MEF website.					
The State Budget is appropriated by program, in accordance with the organic PFM Law (Yes/No)	No	Mar/2025	No	Apr/2026	Yes	Sep/2026	Yes	Dec/2026
	Comments on achieving targets		The 2026 Finance Law was presented in program-based budgeting format for the first time, in compliance with the Organic Law on Finance Laws (LOLF).					
Budget Document Elements that are publicly disclosed within PEFA stipulated timeframes (Number)	2	Aug/2024	2	Apr/2026	2	Sep/2026	6	Dec/2028
of which basic elements (Number)	2	Aug/2024	2	Apr/2026	2	Sep/2026	4	Dec/2028
of which supplementary elements (Number)	0	Aug/2024	0	Apr/2026	0	Sep/2026	2	Dec/2028
Number of budget documentation comprehensiveness elements included in annual appropriation acts (Number)	5	Aug/2024	5	Apr/2026	5	Sep/2026	7	Dec/2029
of which basic elements (Number)	2	Aug/2024	2	Apr/2026	2	Sep/2026	4	Dec/2029

of which supplementary elements (Number)	3	Aug/2024	3	Apr/2026	3	Sep/2026	3	Dec/2029
Program Managers appointed (Number)	0	Mar/2025	0	Apr/2026	17	Sep/2026	20	Jun/2026
	Comments on achieving targets		17 Program Managers have been designated across the four pilot ministries.					
of which women (Percentage)	0	Mar/2025	0	Apr/2026	25	Sep/2026	25	Jun/2026
	Comments on achieving targets		Women Program Managers designated in 3 out of 4 pilot ministries					
MEF Digitization Strategy Developed (Yes/No)	No	Mar/2025	No	Apr/2026	yes	Sep/2026	Yes	Dec/2026
	Comments on achieving targets		The MIS have been adapted					
Adaptation of core government financial management systems to accommodate program-based budgeting requirements and functionalities (Text)	PFM and sectoral MISs are not configured for program-based budget management methods	Mar/2025	PFM and sectoral MISs are not configured for program-based budget management methods	Apr/2026	PFM and sectoral MISs are not configured for program-based budget management methods	Sep/2026	Management Information Systems are adapated to program-based budgeting needs and functionalities	Jan/2027
Current Public Investment Plan is rationalized to comply with the newly adopted Public Investment Management Decree, and mapped to newly adopted Government Programs (Yes/No)	No	Mar/2025	No	Apr/2026	No	Sep/2026	Yes	Dec/2026
	Comments on achieving targets		PIM manual finalized and circular transmitted; implementing texts for Decree 2024-153 pending adoption.					

Number of civil servants trained as trainers in Program reform areas (Number)	0	Mar/2025	0	Apr/2026	457	Sep/2026	100	Dec/2029
Change Management Strategy Developed and Adopted (Yes/No)	No	Mar/2025	No	Apr/2026	No	Sep/2026	Yes	Dec/2025
Performance audits of Government's programs conducted and published by IGF and audits of the performance of climate change and climate adaptation programs conducted published by the Court of Accounts (Number) DLI	0	Jan/2025	0	Jan/2025	0	Sep/2025	8	Dec/2029
	Comments on achieving targets		IGF inspectors trained on ISSAI 3000 standards; methodology guide under development. Court of Accounts has not yet selected climate programs for audit.					

Enhanced Spending Efficiency in Social Sectors

Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Value	Month/Year	Value	Date	Value	Date	Value	Month/Year
Annual budget allocation for the Targeted Ministries which have been made available in full at the start of the Fiscal Year (Days) DLI							30	Dec/2030
Phased usage of the Recipient's electronic contracting system in all ministries for electronic review of tender documents	0	Mar/2025	0	Mar/2025	0	Mar/2025	25	Dec/2030

and contract awards (Number) DLI								
Subnational spending units under the authority of the Recipient's ministry responsible for health which submit six-monthly technical and financial reports to the ministry (Number) DLI	0	Mar/2025	0	Mar/2025	0	Mar/2025	500	Dec/2030
Reduction in average time taken to pay vendors and suppliers delivering goods and services in the Targeted Ministries (Days) DLI	67	Mar/2025	67	Mar/2025	67	Mar/2025	47	Dec/2030
Number of social participatory audits conducted (Number)	0	Mar/2025	0	Mar/2025	0	Mar/2025	3	Dec/2030
Increase in the Number of children having been fully vaccinated against Rubella and Measles (Number)	104,338	Mar/2025	104,338	Mar/2025	55,809	Dec/2025	354,338	Dec/2029
	Comments on achieving targets		the baseline needs to be confirmed					
Increased number of health centers that comply with national standards for equipment based on health system levels (Number) DLI	213	Apr/2025	213	Mar/2025	213	Mar/2025	463	Dec/2030

7.3 Disbursement Linked Indicators (DLI)

PBC Name		Baseline	Actual (Previous)		Actual (Current)		Closing Period
			Value	Date	Value	Date	
1:Deviation between annual budget allocations to the Targeted Ministries, and on their respective ministerial level MTEF (Percentage) Not Due	Value	N/A	N/A	03-Apr-2026	N/A	25-Sep-2026	Within 10 percent deviation
	Allocated Amount	0.00					5,000,000.00
DLI allocation			5,000,000.00				
2:: Increase in the share of public investment projects included in the public investment plan, that contribute to the Recipient's NDC, subject to climate-screening and feasibility studies (Percentage) Not Due	Value	0	0	03-Apr-2026	0	25-Sep-2026	50
	Allocated Amount	0.00					4,000,000.00
DLI allocation			4,000,000.00				
	Value	0	0	03-Apr-2026	0	25-Sep-2026	10

3:Performance audits of Government's programs conducted and published by IGF and audits of the performance of climate change and climate adaptation programs conducted published by the Court of Accounts (Number) Not Due	Allocated Amount	0.00					4,000,000.00
DLI allocation			4,000,000.00				
4:Annual economic and socio-demographic bulletins published in accordance with ANSADE's data release schedule and in a machine printable format (Number) Not Due	Value	0	0	03-Apr-2026	0	25-Sep-2026	8
	Allocated Amount	0.00					4,000,000.00
DLI allocation			4,000,000.00				

5:Annual budget allocation for the Targeted Ministries which have been made available in full at the start of the Fiscal Year (Days) Not Due	Value	0	0	03-Apr-2026	0	30
	Allocated Amount	0.00			25-Sep-2026	5,000,000.00
DLI allocation			5,000,000.00			
6: Phased usage of the Recipient's electronic contracting system in all ministries for electronic review of tender documents and contract awards (Number) Not Due	Value	0	0	03-Apr-2026	0	25
	Allocated Amount	0.00			25-Sep-2026	4,000,000.00
DLI allocation			4,000,000.00			
7:Reduction in average time taken to pay vendors and suppliers delivering goods and services in the Targeted Ministries (Days) Not Due	Value	67	67	03-Apr-2026	67	47
	Allocated Amount	0.00			25-Sep-2026	4,000,000.00

DLI allocation			4,000,000.00				
8:Subnational spending units under the authority of the Recipient's ministry responsible for health which submit six-monthly technical and financial reports to the ministry (Number) Not Due	Value	0	0	03-Apr-2026	0	25-Sep-2026	500
	Allocated Amount	0.00					2,000,000.00
DLI allocation			2,000,000.00				
9:Increased number of health centers that comply with national standards for equipment based on health system levels (Number) Not Due	Value	213	213	03-Apr-2026	213	25-Sep-2026	463
	Allocated Amount	0.00					2,000,000.00
DLI allocation			2,000,000.00				
10:Annual performance plans and reports developed and audited by the	Value	0	0	03-Apr-2026	0	25-Sep-2026	8
	Allocated Amount	0.00					5,000,000.00

Recipient's Court of Accounts and published on the government's website (Number) Not Due							
DLI allocation			5,000,000.00				
11:Increase in the number of children having received a full dose of Measles and Rubella (MR) vaccinations (Number of people) Not Due	Value	104,338	104,338	03-Apr-2026	104,338	25-Sep-2026	354,338
	Allocated Amount	0.00					3,000,000.00
DLI allocation			3,000,000.00				