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Cote d'Ivoire Public Resource Management for Jobs and Growth (P513144)

WESTERN AND CENTRAL AFRICA | Cote d'Ivoire | Governance Global Practice | Requesting Unit: AWCF2 (6551) | Responsible Unit: EAWG1 (9746)
IBRD/IDA | Program-for-Results Financing | FY 2026 | Team Leader: Diop Saidou ; Co-Team Leader(s): Alberto Portugal, Hirut Johnson

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1. PROJECT DEVELOPMENT OBJECTIVE

1.1 Development Objective

Original Development Objective (Approved as part of Approval package on 23-Jun-2026)

To increase domestic revenues and improve efficiency in public expenditure management in Côte d'Ivoire.

2. OVERALL RATINGS

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

3. KEY ISSUES & STATUS

3.1 Implementation Status and Key Decisions

Phase 1 of the MPA was approved by the Board on June 23rd. It comprises two operations: the Cote d'Ivoire Public Resource Management for Jobs and Growth (PReM), which became effective on August 5, 2026, and the Guinea Domestic Revenue Mobilization and Public Expenditure Management (P513145), which is not yet effective.

3.2 MPA Program Development Objective

Original MPA Program Development Objective (Approved as part of (Seq. 0) package on)

Current MPA Program Development Objective (Approved as part of (Seq.) package on)

4. DATA ON FINANCIAL PERFORMANCE

4.1 Disbursements (by loan)

Loan/Credit/TF	Status	Original	Revised	Cancelled	Disbursed	Undisbursed	Historical Disbursed	% Disbursed
IDA-80980	Effective	100.00	95.77	0.00	0.71	95.06	0.00	0.74%

4.2 Key Dates (by loan)

Loan/Credit/TF	Status	Approval	Signing	Effectiveness	Orig. Closing	Rev. Closing
IDA-80980	Effective	23-Jun-2026	03-Jul-2026	05-Aug-2026	30-Jun-2031	30-Jun-2031

4.3 Program Action Plan

Action Description	Operationalize a Fraud and Corruption (FAC) reporting mechanism comprising a toll-free hotline (800 80 011), an anonymous online reporting portal, and a structured semi-annual reporting process for all fraud allegations submitted to the World Bank.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Fiduciary Systems	NA	Technical Secretariate and IGF	Recurrent	Semi-Annually	Completed
Completion Measurement	Mechanism online and functional within three months of effectiveness.				
Comments	The High Authority for the Fight Against Fraud and Corruption (HABG) has a telephone line in place.				

Action Description	Develop, adopt, and begin implementation of an electronic waste (e-waste) disposal and management plan compliant with applicable environmental standards.

Source	DLI#	Responsibility	Timing	Timing Value	Status
Environmental and Social Systems	NA	Technical Secretariate with World Bank Support	Due Date	31-Dec-2026	Not Yet Due
Completion Measurement	Signed procedure for electronic waste management and disposal.				
Comments	Not yet due, the PIU is in the process of recruiting the social and environmental special who will complete this task.				

Action Description	Establish and formalize interoperability protocols between DGI, DGD, and relevant IT systems to enable secure cross-referencing and sharing of taxpayer data.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical	NA	DGI/DGD/MFD	Due Date	30-Jul-2027	Not Yet Due
Completion Measurement	Protocols developed in an approved inter-agency data sharing agreement.				
Comments	This will be discussed during with relevant stakeholders during the first implementation mission.				

Action Description	Develop and operationalize a data protection strategy and implementation plan, aligned with national legislation and World Bank standards.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Environmental and Social Systems	NA	MEFB	Due Date	31-Dec-2026	Not Yet Due
Completion Measurement	Data projection strategy updated and approved.				
Comments	This will be discussed during with relevant stakeholders during the first implementation mission.				

Action Description	Reinforce the PIU's Environmental & Social (E&S) safeguards unit by recruiting qualified gender and social inclusion specialists and delivering structured capacity-building training to all designated focal points.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Environmental and Social Systems	NA	PIU	Due Date	31-Dec-2026	Not Yet Due

Completion Measurement	Staff recruited and contract signed
Comments	ToR is under review and this will be discussed during with relevant PIU during the first implementation mission.

Action Description	Design and operationalize a Sexual Exploitation and Abuse / Sexual Harassment (SEA/SH) survivor-centered listening and response platform, with clearly defined responsible actors, grievance channels, referral pathways, and communication protocols				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Environmental and Social Systems	NA	PIU	Due Date	31-Jul-2026	Delayed
Completion Measurement	Platform online and operational				
Comments	This action will be completed by the PCU environmental and social specialist once they are recruited and will be discussed during with relevant stakeholders during the first implementation mission.				

Action Description	Design and implement a performance management system (PMS) for tax and customs administrations, including KPIs, appraisal processes, and staff accountability mechanisms.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical	NA	DGI/DGD	Recurrent	Yearly	Not Yet Due
Completion Measurement	Performance management contracts and annual reports				
Comments	This will be discussed during with relevant stakeholders during the first implementation mission.				

Action Description	Establish a structured mechanism to track audit recommendations and ensure procurement files are complete and archived.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Technical	NA	TS/IGF/MEFB	Due Date	31-Jul-2027	Not Yet Due
Completion Measurement	Ministerial arrêté or decree signed by the Minister of Economy and Finance formally establishing the audit recommendation tracking mechanism — specifying the responsible unit, the format of the recommendation register, the deadline for ministry responses, and the consequence of non-response.				

Comments	This will be discussed during with relevant stakeholders during the first implementation mission.

Action Description	Develop, adopt, and initiate implementation of an IT system redundancy and cybersecurity risk management plan, including risk assessment, mitigation measures, and business continuity protocols.				
Source	DLI#	Responsibility	Timing	Timing Value	Status
Environmental and Social Systems	NA	TS/MEFB	Due Date	31-Dec-2026	Not Yet Due
Completion Measurement	Ministerial arrêté or decree signed by the Minister of Economy and Finance formally approving the IT Redundancy and Cybersecurity Risk Management Plan and designating the responsible unit				
Comments	This will be discussed during with relevant stakeholders during the first implementation mission.				

5. KEY DATES

Key Events	Planned	Actual
Approval	23-Jun-2026	23-Jun-2026
Effectiveness	05-Aug-2026	05-Aug-2026
Operation Closing/Cancellation	30-Jun-2031	

6. SYSTEMATIC OPERATIONS RISK-RATING TOOL

Risk Category	Rating at Approval Approval Package - 23 Jun 2026	Proposed 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	Moderate
Fiduciary	Substantial	Substantial
Environment and Social	Moderate	Moderate
Stakeholders	Substantial	Moderate
Overall	Substantial	Substantial

7. RESULTS

7.1 PDO Indicators by PDO Outcomes

Domestic Revenue Mobilization						
Indicator Name	Baseline		Actual (Current)		Closing Period	
	Value	Month/Year	Value	Date	Value	Month/Year
Tax-to-GDP ratio (Percentage)	14.80	Dec/2025	14.80	Sep/2026	16.80	Jun/2031
	Comments on achieving targets		The operation became effective August 5th of 2026 and reporting will be initiated after the next mission.			
Average tax and customs revenue (Percentage)	2	Dec/2025	2	Sep/2026	10	Jun/2031
	Comments on achieving targets		The operation became effective August 5th of 2026 and reporting will be initiated after the next mission.			

Public Financial Management						
Indicator Name	Baseline		Actual (Current)		Closing Period	
	Value	Month/Year	Value	Date	Value	Month/Year
Share of public investment projects subject to pre-appraisal including climate criteria and quarterly monitoring (Percentage) DLI	0	Dec/2025	0	Sep/2026	30	Jun/2031
	Comments on achieving targets		The operation became effective August 5th of 2026 and reporting will be initiated after the next mission.			
Share of domestically financed capital expenditure contracts above threshold awarded through competitive tendering as recorded in e-procurement system. (Percentage) DLI	65	Dec/2025	65	Sep/2026	90	Jun/2031
	Comments on achieving targets		The operation became effective August 5th of 2026 and reporting will be initiated after the next mission.			

7.2 Intermediate Results Indicators by Results Areas

Domestic Revenue Management: Tax Policy						
Indicator Name	Baseline		Actual (Current)		Closing Period	
	Value	Month/Year	Value	Date	Value	Month/Year
Revenue collected through the implementation of transfer pricing controls (Percentage) DLI	0	Dec/2025	0	Sep/2026	10	Jun/2031
	Comments on achieving targets		The operation became effective August 5th of 2026 and reporting will be initiated after the next mission.			
Tax expenditure measures with published cost estimates (Percentage) DLI	74	Dec/2025	74	Sep/2026	88	Jun/2031
	Comments on achieving targets		The operation became effective August 5th of 2026 and reporting will be initiated after the next mission.			

Domestic Revenue Management: Revenue Administration						
Indicator Name	Baseline		Actual (Current)		Closing Period	
	Value	Month/Year	Value	Date	Value	Month/Year
VAT revenue as a result of cross checking VAT declarations between Customs and Tax (Percentage) DLI	49	Dec/2025	49	Sep/2026	54	Jun/2031
	Comments on achieving targets		The operation became effective August 5th of 2026 and reporting will be initiated after the next mission.			
On-time online payment rate for corporate income tax and value add tax payment (Percentage) DLI	10	Dec/2025	10	Sep/2026	18	Dec/2031
	Comments on achieving targets		The operation became effective August 5th of 2026 and reporting will be initiated after the next mission.			
Share of non-tax revenues collected through TresorPay Platform (Percentage) DLI	37	Dec/2025	37	Sep/2026	55	Jun/2031
	Comments on achieving targets		The operation became effective August 5th of 2026 and reporting will be initiated after the next mission.			
	2.50	Dec/2025	2.50	Sep/2026	20	Jun/2031

Increased property tax revenues in Greater Abidjan, Bouake and San Pedro (Percentage) DLI	Comments on achieving targets		The operation became effective August 5th of 2026 and reporting will be initiated after the next mission.			
Taxpayer satisfaction with the quality of e-impot and FNE services (of which women) (Percentage)	0	Dec/2025	0	Sep/2026	20	Jun/2031
	Comments on achieving targets		The operation became effective August 5th of 2026 and reporting will be initiated after the next mission.			
VAT income invoiced through FNE Electronic Invoicing (Percentage)	5	Dec/2025	5	Sep/2026	50	Jun/2031
	Comments on achieving targets		The operation became effective August 5th of 2026 and reporting will be initiated after the next mission.			
Revenue from post-clearance customs control (Percentage)	4.5 percent	Dec/2025	4.50	Sep/2026	19	Jun/2031
	Comments on achieving targets		The operation became effective August 5th of 2026 and reporting will be initiated after the next mission.			
Electronically Controlled Bulk Cargo (Percentage)	10	Dec/2025	10	Sep/2026	95	Jun/2031
	Comments on achieving targets		The operation became effective August 5th of 2026 and reporting will be initiated after the next mission.			

Public Financial Management

Indicator Name	Baseline		Actual (Current)		Closing Period	
	Value	Month/Year	Value	Date	Value	Month/Year
Public-private dialogue events held on tax and customs policy and administration (Number)	0	Dec/2025	0	Sep/2026	10	Jun/2031
	Comments on achieving targets		The operation became effective August 5th of 2026 and reporting will be initiated after the next mission.			
Number of Persons with a TresorMoney Account (Number)	2,353,798	Dec/2025	235,379	Sep/2026	9,000,000	Jun/2031
	Comments on achieving targets		The operation became effective August 5th of 2026 and reporting will be initiated after the next mission.			
	894,443	Dec/2025	894,443	Sep/2026	3,600,000	Jun/2031

Persons with a TresorMoney Account (of which women) (Number)	Comments on achieving targets		The operation became effective August 5th of 2026 and reporting will be initiated after the next mission.			
Parliamentary Oversight of Domestic Revenue Mobilization and Public Finance Management (Number) DLI	0	Dec/2025	0	Sep/2026	5	Jun/2031
	Comments on achieving targets		The operation became effective August 5th of 2026 and reporting will be initiated after the next mission.			
Women who report having benefited from improved access to economic opportunities following TresorMoney registration (Percentage)	0	Dec/2025	0	Sep/2026	12	Jun/2031
	Comments on achieving targets		The operation became effective August 5th of 2026 and reporting will be initiated after the next mission.			
Prioritized external audit recommendations implemented within a defined timeframe. (Percentage)	0	Dec/2025	0	Sep/2026	50	Jun/2031
	Comments on achieving targets		The operation became effective August 5th of 2026 and reporting will be initiated after the next mission.			

7.3 Disbursement Linked Indicators (DLI)

PBC Name		Baseline	Actual (Current)		Closing Period
			Value	Date	
1:Revenue collected through the implementation of transfer pricing controls (Percentage)	Value	0	0	23-Sep-2026	8
	Allocated Amount	0.00			10.00
Not Due					
DLI allocation			10.00		

2:Tax expenditure measures with published cost estimates (Percentage) Not Due	Value	74	74	23-Sep-2026	88
	Allocated Amount	0.00			5.00
DLI allocation			5.00		
3:VAT revenue as a result of cross checking VAT declarations between Customs and Tax (Percentage) Not Due	Value	49	49	23-Sep-2026	54
	Allocated Amount	0.00			7.50
DLI allocation			7.50		
4:On-time online payment rate for corporate income tax and value add tax payment (Percentage) Not Due	Value	10	10	23-Sep-2026	18
	Allocated Amount	0.00			7.50
DLI allocation			7.50		
5:Share of non-tax revenues collected through TresorPay Platform (Percentage) Not Due	Value	37	37	23-Sep-2026	55
	Allocated Amount	0.00			10.00
DLI allocation			10.00		
6:Increased property tax revenues in Greater Abidjan, Bouake and San Pedro (Percentage)	Value	2.50	2.50	23-Sep-2026	20
	Allocated Amount	0.00			10.00

Not Due					
DLI allocation			10.00		
7:Share of public investment projects subject to pre-appraisal including climate criteria and quarterly monitoring (Percentage) Not Due	Value	0	0	23-Sep-2026	30
	Allocated Amount	0.00			18.00
DLI allocation			18.00		
8:Share of domestically financed capital expenditure contracts above threshold awarded through competitive tendering as recorded in e-procurement system. (Percentage) Not Due	Value	65	65	23-Sep-2026	90
	Allocated Amount	0.00			10.00
DLI allocation			10.00		
9:Parliamentary Oversight of Domestic Revenue Mobilization and Public Finance Management (Number) Not Due	Value	0	0	23-Sep-2026	5
	Allocated Amount	0.00			7.00
DLI allocation			7.00		